

**BOURBON COUNTY
UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory-Required Supplemental Information
and Federal Compliance Section
For the Fiscal Year Ended June 30, 2022

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report.....	1 - 3
FINANCIAL SECTION	
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash	
- Regulatory Basis.....	4 - 5
Notes to the Financial Statement	6 - 17
REGULATORY REQUIRED SUPPLEMENTAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	
- Regulatory Basis	18
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget-Regulatory Basis	
General Fund	19 - 20
Supplemental General Fund	21
At Risk 4 Year Old Fund.....	22
At Risk K-12 Fund	23
Bilingual Education Fund.....	24
Virtual Education Fund	25
Capital Outlay Fund	26
Driver Training Fund.....	27
Food Service Fund.....	28
Professional Development Fund	29
Parent Education Fund	30
Special Education Fund.....	31
Other Special Education Grants Fund.....	32
Career and Postsecondary Education Fund.....	33
KPERs Retirement Fund	34
Contingency Reserve Fund	35
Textbook Rental Fund	36
Recreation Fund.....	37
Recreation Employee Benefit Fund	38
ESSER II Fund	39
Title I Fund	40
ECBG Fund	41
Title IV A and IV B Fund	42
Title II A Fund	43
Carl Perkins Fund	44
Bond and Interest Fund	45
Jump Start Grant Fund	46
Special Gifts Fund	47
Bond Cost of Issuance Fund.....	48
Test to Stay Grant Fund.....	49
Kansas Pre-K Pilot Grant Fund.....	50

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

**TABLE OF CONTENTS
(Continued)**

	<u>PAGE NUMBER</u>
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget-Regulatory Basis	
SPARK Grant Fund	51
CARES Act Fund	52
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds –	
Regulatory Basis	53
Schedule 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash -	
District Activity Funds – Regulatory Basis.....	54
 FEDERAL COMPLIANCE SECTION	
Schedule 5	
Schedule of Expenditures of Federal Awards	55
Independent Auditors' Report on Compliance For Each Major Program and	
on Internal Control Over Compliance Required by The Uniform	
Guidance	56 - 57
Independent Auditors' Report on Internal Control Over Financial Reporting	
and on Compliance and Other Matters Based on an Audit of the Financial	
Statement Performed in Accordance with <i>Government Auditing</i>	
<i>Standards</i>	58 - 59
Schedule of Findings and Questioned Costs	60 - 61
Summary Schedule of Prior Audit Findings	62

Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #234
Fort Scott, Kansas 66701

Adverse and Unmodified Opinions

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of the Bourbon County Unified School District #234, Fort Scott, Kansas (District) as of and for the fiscal year ended June 30, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2022 or changes in financial positions and cash flows thereof for the fiscal 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 Bourbon County Unified School District #234, Fort Scott, Kansas as of June 30, 2022, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Management's Responsibility for the Financial Statements

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 to meet the financial reporting requirements of the State of Kansas. 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.

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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the June 30, 2022 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances – regulatory basis (financial statement) as a whole. The summary of expenditures – actual and budget – regulatory basis, individual fund schedules of receipts and expenditures – actual and budget – regulatory basis, schedule of receipts and expenditures – agency funds – regulatory basis and the schedule of receipts, expenditures, and unencumbered cash – district activity funds – regulatory basis (Schedules 1, 2, 3 and 4 as listed in the table of contents), are presented for purposes of additional analysis and are not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the 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 October 14, 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 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 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.

Prior Year Comparative Numbers

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures — actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2021 financial statement upon which we rendered an unmodified opinion dated October 5, 2021.. The 2021 financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the 2021 comparative information is fairly stated in all material respects in relation to the 2021 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

October 14, 2022
Fort Scott, Kansas

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus	
					Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2022
General Funds						
General Fund	\$ -	\$ 14,033,916.51	\$ 14,033,916.51	\$ -	\$ 1,140,318.43	\$ 1,140,318.43
Supplemental General	14,640.90	4,414,556.38	4,328,672.00	100,525.28	80,164.84	180,690.12
Special Purpose Funds						
At Risk 4 Year Old	285,000.00	300,633.70	300,410.03	285,223.67	29,007.97	314,231.64
At Risk K-12	339,250.00	5,440,949.35	5,430,199.35	350,000.00	750,290.00	1,100,290.00
Bilingual Education	3,830.77	14,709.52	13,540.29	5,000.00	2,432.97	7,432.97
Virtual Education	11,161.55	9,792.52	8,954.07	12,000.00	1,490.33	13,490.33
Capital Outlay	1,319,222.19	1,074,821.00	705,018.19	1,689,025.00	14,096.70	1,703,121.70
Driver Training	20,030.44	15,219.57	12,605.04	22,644.97	-	22,644.97
Food Service	254,143.16	1,013,060.28	902,408.47	364,794.97	62,299.94	427,094.91
Professional Development	15,513.18	17,364.19	12,877.37	20,000.00	9,365.80	29,365.80
Parent Education	3,000.00	15,500.00	13,500.00	5,000.00	-	5,000.00
Special Education	755,000.00	3,623,732.24	3,428,732.24	950,000.00	448,164.13	1,398,164.13
Other Special Education Grants	-	100,033.00	100,033.00	-	685.34	685.34
Career & Postsec Education	300,000.00	669,118.89	669,118.89	300,000.00	99,360.91	399,360.91
KPERS Retirement	-	2,007,880.14	2,007,880.14	-	-	-
Contingency Reserve	999,500.00	209,320.87	120,390.30	1,088,430.57	10,800.00	1,099,230.57
Textbook Rental	615,000.00	283,091.79	212,974.04	685,117.75	189,691.50	874,809.25
Recreation	123,134.17	506,385.08	348,613.75	280,905.50	26,366.12	307,271.62
Recreation Employee Benefit	39,074.11	49,238.29	33,677.21	54,635.19	-	54,635.19
ESSER II	(945,930.59)	1,421,985.00	512,567.55	(36,513.14)	-	(36,513.14)
Title I	-	535,409.00	535,409.00	-	44,317.97	44,317.97
ECBG	-	45,894.59	45,894.59	-	-	-
Title VIA and VI B	-	68,588.00	68,588.00	-	15,074.79	15,074.79
Title II A	-	101,404.00	101,404.00	-	108.13	108.13
Carl Perkins	-	27,163.00	27,163.00	-	-	-
Gate Receipts	43,515.03	71,441.57	82,266.81	32,689.79	-	32,689.79
School Projects	5,365.75	5,970.84	5,058.21	6,278.38	-	6,278.38

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

TITLE IV A AND VI B FUND

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

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

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Plus		
				Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2022
Bond and Interest Fund						
Bond and Interest	\$ 3,445,517.87	\$ 3,458,120.80	\$ 3,442,305.00	\$ 3,461,333.67	\$ -	\$ 3,461,333.67
Expendable Trusts						
Jump Start Grant	-	10,000.00	10,000.00	-	-	-
Special Gifts	147,948.13	100,989.22	113,607.89	135,329.46	5,457.76	140,787.22
Bond Cost of Issuance	-	81,091.92	78,738.75	2,353.17	-	2,353.17
Test to Stay	-	15,278.99	24,142.13	(8,863.14)	-	(8,863.14)
KS Pre K Pilot Grant	(8,034.00)	77,045.00	80,000.00	(10,989.00)	6,663.17	(4,325.83)
SPARK Grant	-	-	-	-	-	-
CARES Act	-	-	-	-	-	-
Total Reporting Entity (Excluding Agency Funds)	\$ 7,785,882.66	\$ 39,819,705.25	\$ 37,810,665.82	\$ 9,794,922.09	\$ 2,936,156.80	\$ 12,731,078.89
Composition of Cash						
General Checking, Payroll and Money Market Accounts	\$			\$		\$ 14,168,445.44
Trust Accounts						48,254.60
School Activity Funds:						
Winfield Scott, NOW Checking Account						12,268.25
Eugene Ware, NOW Checking Account						12,138.81
Middle School, NOW Checking Account						41,331.95
High School, NOW Checking Account						371,482.66
Investments:						
Certificates of Deposit						-
Repurchase Agreement						
Total Cash						14,653,921.71
Agency Funds						1,922,842.82
Total Reporting Entity						\$ 12,731,078.89

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

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #234, Fort Scott, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. 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 #234, Fort Scott, Kansas (the municipality) and related municipal entities. The following related municipal entity is included in the District's reporting entity because it was created to benefit the USD and/or its constituents.

1. Recreation Commission. USD #234 Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Basis of Presentation - Fund Accounting

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 District:

- General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.
- Special Purpose Funds – 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.
- Capital Project Fund –used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.
- Bond and Interest Funds –used to account for the accumulation of resources, including tax levies and transfers from other funds to be used for the payment of general long-term debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Basis of Presentation - Fund Accounting (Continued)

- Trust Funds – funds used to report assets held by the District for the benefit of the reporting entity.
- Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Regulatory Basis of Accounting and Departures 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 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 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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), and bond and interest 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.

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

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 and Special Education budgets were amended this year. The General and Special Education Fund budgets were reduced to the legal maximum budget based upon statutory requirements.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)
Budgetary Information (Continued)

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. 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 the following special revenue funds:

- Grant Funds (K.S.A. 72-8210)
- Federal Funds (K.S.A. 12-1663)
- Contingency Reserve Fund (K.S.A. 72-6426)
- Textbook Rental Fund (K.S.A. 72-8250)

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.

Compensated Absences

Employees may accrue from 10 to 12 days of sick leave and personal time off each year. There is no limit to the number of credits an employee may accumulate. Payment of accrued benefits upon termination ranges from 0% to 30% of the daily gross wage times the number of days of accumulated credits depending upon years of service with the District. Payment of accumulated benefits due to death, social security disability, or KPERS disability ranges from 25% to 30% of the accumulated credits accrued.

Full time, twelve-month employees accrue two to four weeks of vacation each year on June 30. Vacation can be accumulated up to two years of the annual allotment.

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has determined a liability for sick pay totaling \$349,962, based upon the minimum potential liability to the District if all employees were terminated at June 30, 2022. The District has determined a vacation liability of \$80,013. These amounts are not recorded as liabilities in these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 10th 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.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1 and early retirement 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 local government 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 these financial statements.

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.

Early Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District and is currently an active member of the Kansas Public Employees Retirement System (KPERS); (b) will be at least 55 years of age and not more than 64 years of age on or before June 30 of the retiring year or has a combined age and KPERS service which equals 85 "points"; (c) has 15 years or more of service credit recognized by the Kansas Public Employees Retirement System (KPERS). Early retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are \$5,000 each year for 5 years until age 65. The District funds these benefits on a pay as you go basis. Eighteen employees were eligible but had not applied for early retirement as of June 30, 2022, resulting in a contingent liability of \$145,000. This early retirement plan was discontinued as of July 1, 2019. Employees eligible to retire in the next five years were grandfathered into this plan if they choose to continue to participate in the plan.

Retirement 403(b) Plan

In previous years, the District offered a 403(b) retirement plan with no District matching provisions. Effective October 1, 2019, the prior early retirement plan was discontinued except for certain grandfathered employees and the 403(b) plan substantially amended to include a District match. All employees are now eligible to participate in the new plan. There are provisions for four groups of employees as follows:

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)
Retirement 403(b) Plan (Continued)

- Group 1: Employees eligible to retire in the next 5 years that elect to be covered under the discontinued early retirement plan. These employees may participate in the Plan but will not receive a match.
- Group 2: Employees eligible to retire under the discontinued early retirement plan and that have elected to be excluded from the old plan and included in the 403(b) are included in this group. This group also includes employees eligible to retire in 6 to 10 years or by June 30, 2029. The District will match contributions by these employees three to one, with a minimum employee contribution and employer match of \$25 and \$75 per month respectively.
- Group 3: All other certified staff are allowed a one to one District match, with a minimum employee contribution and employer match of \$25 per employee per month.
- Group 4: Includes all full time classified staff. These employees are allowed the same one to one match as the employees in Group 3.

The District's matching contributions vest as follows:

<u>Continuous years worked</u>	<u>Vesting %</u>
0 to 5 years	0%
Completion of 6 years	25%
Completion of 8 years	50%
Completion of 10 years	100%

Unvested amounts for employees that leave the District prior to completion of 10 years of service are retained by the District and used for future matches. For the fiscal year ended June 30, 2022, the District's 403(b) match totaled \$118,420.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

The financial statement and regulatory-required supplemental information is prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas. The apparent cash basis violations are not actual violations due to grant money receivable at year end.

3. **CASH IN BANK AND DEPOSITORY SECURITY**

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

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank.

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

4. **CASH IN BANK AND DEPOSITORY SECURITY** (Continued)

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

At June 30, 2022 the District's carrying amount of deposits was \$13,114,568.54 and the bank balance was \$12,862,316.33. The bank balance was held by five banks resulting in some diversification of credit risk. Of the bank balance, \$614,406.07 was covered by federal depository insurance, and the remaining \$12,247,910.26 was collateralized with securities totaling \$14,460,862.47 held by the pledging financial institutions' agents in the District's name.

The District has purchased repurchase agreements totaling \$1,537,000.00, secured by U.S. Treasury Obligations held in a repurchase trust account for the District. The repurchase agreement matures daily.

4. **IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$774,226 subsequent to June 30, 2022 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the fiscal year ended June 30, 2022.

5. **PENSION PLAN**

General Information about the 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.

5. PENSION PLAN (Continued)

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 was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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 \$2,007,880.14 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 \$15,516,174. The total net pension liability was \$7,799,450,285. 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 these financial statements.

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

6. 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 various insurance policies.

7. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

8. **INTERFUND TRANSFERS**

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk 4 Year Old	K.S.A. 72-6428	\$ 235,133.70
General	At Risk K-12	K.S.A. 72-6428	2,783,695.88
General	Bilingual Education	K.S.A. 72-6428	11,209.52
General	Virtual Education	K.S.A. 72-6428	9,792.52
General	Food Service	K.S.A. 72-6428	536.77
General	Professional Development	K.S.A. 72-6428	17,070.57
General	Parent Education	K.S.A. 72-6428	15,500.00
General	Special Education	K.S.A. 72-6428	2,922,331.26
General	Career & Postsecondary Education	K.S.A. 72-6428	669,118.89
General	Contingency Reserve	K.S.A. 72-6428	209,320.87
General	Textbook Rental	K.S.A. 72-6428	234,277.00
Supplemental General	At Risk K-12	K.S.A. 72-6433	2,657,253.47
Supplemental General	Bilingual Education	K.S.A. 72-6433	3,500.00
Supplemental General	Special Education	K.S.A. 72-6433	47,878.00
Contingency Reserve	Supplemental General	K.S.A. 72-6433	105,990.30

9. **SUBSEQUENT EVENTS**

Management has evaluated events and transactions occurring subsequent to June 30, 2022 through October 14, 2022, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statements.

10. **BUDGET AMENDMENTS**

The following fund budgets were amended during the year:

		Original Budget	Amended Budget
General Fund			
Cash Receipts			
	Local Sources	\$ -	\$ -
	State Sources	<u>13,835,516</u>	<u>14,003,147</u>
Total Cash Receipts		13,835,516	14,003,147
Unencumbered Cash, Beginning		<u>-</u>	<u>-</u>
Resources Available		<u>\$ 13,835,516</u>	<u>\$ 14,003,147</u>
Expenditures			
	Instruction	\$ 3,396,083	\$ 3,396,083
	Support Services	3,139,762	3,269,745
	Operating Transfers to Other Funds	<u>7,299,671</u>	<u>7,337,319</u>
Total Expenditures		\$ 13,835,516	\$ 14,003,147

10. **BUDGET AMENDMENTS** (Continued)

		Original Budget	Amended Budget
<u>Special Education Fund</u>			
	Cash Receipts		
	Local Sources	\$ 150,000	\$ 150,000
	Federal Sources	520,660	520,660
	Operating Transfers to Other Funds	<u>3,032,353</u>	<u>3,032,353</u>
	Total Cash Receipts	3,703,013	3,703,013
	Unencumbered Cash, Beginning	<u>755,000</u>	<u>755,000</u>
	Resources Available	<u>\$ 4,458,013</u>	<u>\$ 4,458,013</u>
	Expenditures		
	Instruction	\$ 3,200,713	\$ 3,238,361
	Support Services	<u>652,300</u>	<u>652,300</u>
	Total Expenditures	<u>\$ 3,853,013</u>	<u>\$ 3,890,661</u>

11. **LONG-TERM OBLIGATIONS**

The District has outstanding the following long-term obligations at June 30, 2022:

PRINCIPAL

General Obligation Bonds

General Obligation Bonds, Series 2014, payable in annual installments ranging from \$1,080,000 to \$1,580,000 plus interest at 4.0% to 5.0% from September 2020 to final maturity in September 2028. The bonds maturing September 2029 to September 2040 were refunded as sated in the following paragraphs.

\$ 6,570,000

General Obligation Bonds, Series 2020, payable in annual installments ranging from \$480,000 to \$3,385,000 plus interest at 2.49% beginning September 2020, with final maturity in September 2035. The bonds are dated March 25, 2020.

28,675,000

General Obligation Bonds, Series 2022, payable in annual installments ranging from \$275,000 to \$785,000 plus interest at 2.95% beginning September 1, 2022, with final maturity in September 2026. The bonds are dated April 28, 2022.

3,355,000

Total General Obligation Bonds

\$ 38,600,000

In March 2020 the District issued Series 2020 General Obligation Bonds totaling \$30,105,000 to partially refund the 2014 General Obligation Bonds outstanding. Securities were purchased and placed in escrow to pay off \$25,985,000 of the 2014 General Obligation Bonds with maturity dates from September 2029 through September 2040. The bonds cannot be called until September 2024. The securities held in escrow should be sufficient to pay the debt service on the bonds through March 2024 and to then completely pay off the bonds in September 2024. Debt service on the Series 2014 bonds maturing in 2020 to 2026 will continue to be paid by the District.

11. LONG-TERM OBLIGATIONS (Continued)

At June 30, 2022 securities totaling \$28,464,288 are held in escrow to pay the debt service on the refunded 2014 bonds. The amount of the refunded 2014 bonds outstanding at June 30, 2022 totaled \$25,985,000.

On April 28, 2022, the District issued Series 2022 Taxable General Obligation Refunding Bonds totaling \$3,355,000 to partially refund a portion of the 2014 General Obligation Bonds outstanding. Securities were purchased and placed in escrow to pay off \$3,085,000 of the 2014 General Obligation Bonds with maturity dates from September 2027 and 2028. The bonds cannot be called until September 2024. The securities held in escrow should be sufficient to pay the debt service on the bonds through March 2024 and to then completely pay off the bonds in September 2024. Debt service on the Series 2014 bonds maturing in 2022 to 2026 will continue to be paid by the District. In March 2025 it is anticipated that the Taxable General Obligation Bonds will be converted to non taxable bonds after the 2014 bonds are paid off. The interest rate should be reduced at that time.

Sources and uses of the 2022 Bonds were as follows:

Sources:	
Bond amounts	<u>\$ 3,355,000.00</u>
Uses:	
Cost of Insurance	\$ 81,091.92
Securities escrowed for debt service on 2014 bonds	<u>3,273,908.08</u>
	<u>\$ 3,355,000.00</u>

The cash flows of the new debt compared to the refunded debt results in a savings of \$408,564.90 and results in an "economic gain" of approximately \$32,945.63 which represents the net present value of the old debt service requirements and the new debt service requirements discounted at the effective interest rate of the new debt.

At June 30, 2022 securities totaling \$3,273,908 are held in escrow to pay the debt service on the refunded 2014 bonds. The amount of the refunded 2014 bonds outstanding at June 30, 2022 to be paid with the escrowed funds totaled \$3,085,000.

Details about the District's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

LONG TERM OBLIGATIONS (Continued)

Changes in Long Term Obligations							
Issue	Interest Rates	Date of Issue	Date of Final Maturity	Amount of Issue	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid
Balances							
End of Year							
Interest Paid							
Total							
<u>General Obligation Refunding Bonds</u>							
General Obligation Refunding Bonds							
Series 2014	3.0 to 5.0%	12/22/2014	9/1/2040	40,805,000	\$ 10,785,000	\$ -	\$ 1,130,000
Debt Refunded by 2022 bonds							3,085,000
Series 2020	2.97 to 2.24%	3/25/2020	3/1/2036	30,105,000	29,625,000	-	950,000
Series 2022							
See Note A	2.95 to 2.33%	4/28/2022	9/1/2026	3,355,000	-	3,355,000	-
Total General Obligation Bonds					\$ 40,410,000	\$ 3,355,000	\$ 5,165,000
							\$ 1,362,305

Note A: The Taxable bonds are expected to be converted to tax exempt bonds after the 2014 refunded bonds are called and paid off.
The new interest rate is expected to be 2.33%

11. LONG TERM OBLIGATIONS (Continued)

Statement of Maturities of Long Term Obligations - For the Fiscal Year Ending

Issue	2023	2024	2025	2026	2027	2028	2033	Totals
<u>Principal</u>								
<u>General Obligation Bonds</u>								
Series 2014	\$ 1,190,000	\$ 1,250,000	\$ 1,310,000	\$ 1,375,000	\$ 1,445,000	\$ -	\$ -	\$ 6,570,000
Series 2020	980,000	1,005,000	1,035,000	1,255,000	1,285,000	11,935,000	11,180,000	28,675,000
Series 2022	275,000	740,000	760,000	795,000	785,000	-	-	3,355,000
<u>Total Principal</u>	<u>\$ 2,445,000</u>	<u>\$ 2,995,000</u>	<u>\$ 3,105,000</u>	<u>\$ 3,425,000</u>	<u>\$ 3,515,000</u>	<u>\$ 11,935,000</u>	<u>\$ 11,180,000</u>	<u>\$ 38,600,000</u>
<u>Interest</u>								
<u>General Obligation Bonds</u>								
Series 2014	\$ 284,300	\$ 223,300	\$ 159,300	\$ 92,175	\$ 28,900	\$ -	\$ -	\$ 787,975
Series 2020	837,095	807,617	683,683	560,616	532,168	2,042,936	435,008	5,899,122
Series 2022 (A)	79,246	79,945	57,820	34,884	11,579	-	-	263,473
<u>Total Interest</u>	<u>\$ 1,200,640</u>	<u>\$ 1,110,862</u>	<u>\$ 900,803</u>	<u>\$ 687,675</u>	<u>\$ 572,647</u>	<u>\$ 2,042,936</u>	<u>\$ 435,008</u>	<u>\$ 6,950,570</u>
<u>Total Debt Payments</u>	<u>\$ 3,645,640</u>	<u>\$ 4,105,862</u>	<u>\$ 4,005,803</u>	<u>\$ 4,112,675</u>	<u>\$ 4,087,647</u>	<u>\$ 13,977,936</u>	<u>\$ 11,615,008</u>	<u>\$ 45,550,570</u>
Note (A): Anticipated interest payments once bonds are eligible to be converted to tax exempt status starting March 1, 2025								
	\$ 79,246	\$ 79,945	\$ 52,922	\$ 27,552	\$ 9,145	\$ -	\$ -	\$ 248,810

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
REGULATORY REQUIRED SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2022

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

Summary of Expenditures - Actual and Budget (Budgeted Funds Only) - Regulatory Basis
For the Fiscal Year Ended June 30, 2022

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Current Year Budget	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS						
General Fund	\$ 14,003,147.00	\$ (23,824.00)	\$ 54,593.51	\$ 14,033,916.51	\$ 14,033,916.51	\$ -
Special Revenue Funds						
Supplemental General	4,280,794.00	-	47,878.74	4,328,672.74	4,328,672.00	(0.74)
Capital Outlay	2,313,430.00	-	-	2,313,430.00	705,018.19	(1,608,411.81)
At Risk 4 Year Old	387,981.00	-	-	387,981.00	300,410.03	(87,570.97)
At Risk K-12	5,718,068.00	-	-	5,718,068.00	5,430,199.35	(287,868.65)
Bilingual Education	20,338.00	-	-	20,338.00	13,540.29	(6,797.71)
Virtual Education	16,130.00	-	-	16,130.00	8,954.07	(7,175.93)
Driver Training	34,470.00	-	-	34,470.00	12,605.04	(21,864.96)
Food Service	1,001,173.00	-	-	1,001,173.00	902,408.47	(98,764.53)
Professional Development	19,500.00	-	-	19,500.00	12,877.37	(6,622.63)
Parent Education	15,000.00	-	-	15,000.00	13,500.00	(1,500.00)
Special Education	3,890,661.00	-	-	3,890,661.00	3,428,732.24	(461,928.76)
Career & Postsec Education	733,871.00	-	-	733,871.00	669,118.89	(64,752.11)
KPERS Retirement	2,317,057.00	-	-	2,317,057.00	2,007,880.14	(309,176.86)
Recreation	355,000.00	-	-	355,000.00	348,613.75	(6,386.25)
Recreation Employee Benefit	45,000.00	-	-	45,000.00	33,677.21	(11,322.79)
Debt Service Funds						
Bond and Interest	3,442,305.00	-	-	3,442,305.00	3,442,305.00	-
	<u>\$ 38,593,925.00</u>					

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	\$ 63,201.26	\$ 44,494.13	\$ -	\$ 44,494.13
State Sources				
Special Education aid	1,851,041.00	1,946,200.00	1,965,024.00	(18,824.00)
General aid	11,842,482.00	12,033,123.00	12,038,123.00	(5,000.00)
Other state aid	7,424.00	10,099.38	-	10,099.38
Mineral tax	-	-	-	-
Total Cash Receipts	13,764,148.26	14,033,916.51	\$ 14,003,147.00	\$ 30,769.51
Expenditures				
Instruction	3,872,431.18	3,490,234.00	\$ 3,396,083.00	\$ 94,151.00
Support Services				
Student Support	555,126.08	519,582.19	568,267.00	(48,684.81)
Instructional Support	185,488.58	176,248.08	195,876.00	(19,627.92)
General Administration	183,450.57	252,939.13	183,821.00	69,118.13
School Administration	381,135.36	398,145.09	383,395.00	14,750.09
Other Supplemental Services	253,914.64	258,816.34	259,734.00	(917.66)
Operations and Maintenance	739,878.29	884,217.57	758,229.00	125,988.57
Transportation Services	927,969.93	945,747.13	920,423.00	25,324.13

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Current Year			Variance - Over (Under)
	Actual	Actual	Budget	
Expenditures (Continued)				
Operating Transfers to Other Funds				
At Risk 4 Year Old	\$ 187,904.04	\$ 235,133.70	\$ 271,981.00	\$ (36,847.30)
At Risk K - 12	2,485,271.52	2,783,695.88	2,939,396.00	(155,700.12)
Bilingual Education	-	11,209.52	13,507.00	(2,297.48)
Virtual Education	-	9,792.52	4,968.00	4,824.52
Capital Outlay	-	-	-	-
Driver Training	-	-	-	-
Food Service	612.65	536.77	-	536.77
Professional Development	2,308.94	17,070.57	3,987.00	13,083.57
Parent Education	15,000.00	15,500.00	12,000.00	3,500.00
Special Education	2,882,876.70	2,922,331.26	3,070,001.00	(147,669.74)
Career & Postsecondary Education	668,222.51	669,118.89	631,708.00	37,410.89
Contingency Reserve	67,230.88	209,320.87	155,494.00	53,826.87
Textbook Rental	355,326.39	234,277.00	234,277.00	-
Adjustment to Comply with Legal Maximum Budget	-	-	(23,824.00)	23,824.00
Legal General Fund Budget	13,764,148.26	14,033,916.51	13,979,323.00	
Adjustments to Budget for Qualifying Budget Credits				
Other Reimbursed Expenditures	-	-	44,494.13	(44,494.13)
Unbudgeted Grants	-	-	10,099.38	(10,099.38)
Total Expenditures	13,764,148.26	14,033,916.51	\$ 14,033,916.51	\$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 1,062,186.72	\$ 1,181,310.17	\$ 1,062,022.00	\$ 119,288.17
Delinquent tax	65,776.52	60,400.81	30,094.00	30,306.81
Other	-	9,478.74	-	9,478.74
County Sources				
Motor vehicle tax	171,566.78	158,549.36	158,116.00	433.36
State Sources				
State aid	2,779,717.00	2,860,427.00	2,860,427.00	-
Federal Sources				
ERATE aid	-	38,400.00	-	38,400.00
Operating Transfer from Other Funds				
Contingency Reserve	65,730.88	105,990.30	155,494.00	-
Total Cash Receipts	4,144,977.90	4,414,556.38	\$ 4,266,153.00	\$ 197,907.08
Expenditures				
Instruction	13,054.00	17,751.00	\$ -	\$ 17,751.00
Support Services				
Instructional Support	85,188.41	86,705.96	87,533.00	(827.04)
General Administration	141,257.16	113,244.19	151,788.00	(38,543.81)
School Administration	774,449.75	760,360.88	764,900.00	(4,539.12)
Operations and Maintenance	556,549.74	641,978.50	569,901.00	72,077.50
Operating Transfers to Other Funds				
At Risk 4 Year Old	-	-	-	-
At Risk K - 12	2,556,837.94	2,657,253.47	2,703,672.00	(46,418.53)
Bilingual Education	3,000.00	3,500.00	3,000.00	500.00
Food Service	-	-	-	-
Professional Development	-	-	-	-
Special Education	-	47,878.00	-	47,878.00
Adjustment to Comply with Legal Maximum Budget	-	-	-	-
Legal Sup General Fund Budget		-	4,280,794.00	47,878.00
Adjustments to Budget for Qualifying Budget Credits	-	-	47,878.74	(47,878.74)
Total Expenditures	13,764,148.26	4,328,672.00	\$ 4,328,672.74	\$ (0.74)
Receipts Over(Under) Expenditures	14,640.90	85,884.38		
Unencumbered Cash, Beginning	-	14,640.90		
Unencumbered Cash, Ending	<u>\$ 14,640.90</u>	<u>\$ 100,525.28</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AT RISK 4 YEAR OLD FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Other	\$ 40,500.00	\$ 65,500.00	\$ 65,500.00	\$ -
Operating Transfer from Other Funds				
General	187,904.04	235,133.70	271,981.00	(36,847.30)
Supplemental General	-	-	-	-
Total Cash Receipts	228,404.04	300,633.70	\$ 337,481.00	\$ (36,847.30)
Expenditures				
Instruction	69,218.28	106,893.61	\$ 233,007.00	\$ (126,113.39)
Support Services				
Instructional Support	-	681.16		681.16
School Administration	74,474.44	92,871.01	70,109.00	22,762.01
Operation and Maintenance	36,538.14	33,371.41	34,989.00	(1,617.59)
Student Transport	45,252.00	66,592.84	49,876.00	16,716.84
Total Expenditures	225,482.86	300,410.03	\$ 387,981.00	\$ (87,570.97)
Receipts Over(Under) Expenditures	2,921.18	223.67		
Unencumbered Cash, Beginning	282,078.82	285,000.00		
Unencumbered Cash, Ending	\$ 285,000.00	\$ 285,223.67		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AT RISK K - 12 FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	\$ -	\$ -	\$ -	\$ -
Operating Transfer from Other Funds				
General	2,485,271.52	2,783,695.88	2,939,396.00	(155,700.12)
Supplemental General	2,556,837.94	2,657,253.47	2,703,672.00	(46,418.53)
Total Cash Receipts	<u>5,042,109.46</u>	<u>5,440,949.35</u>	<u>\$ 5,643,068.00</u>	<u>\$ (202,118.65)</u>
Expenditures				
Instruction	4,920,070.28	5,379,016.54	\$ 5,626,893.00	\$ (247,876.46)
Support Services				
Instructional Support	82,789.18	51,182.81	91,175.00	(39,992.19)
Total Expenditures	<u>5,002,859.46</u>	<u>5,430,199.35</u>	<u>\$ 5,718,068.00</u>	<u>\$ (287,868.65)</u>
Receipts Over(Under) Expenditures	39,250.00	10,750.00		
Unencumbered Cash, Beginning	<u>300,000.00</u>	<u>339,250.00</u>		
Unencumbered Cash, Ending	<u>\$ 339,250.00</u>	<u>\$ 350,000.00</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
BILINGUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Operating Transfer from Other Funds				
General	\$ -	\$ 11,209.52	\$ 13,507.00	\$ (2,297.48)
Supplemental General	3,000.00	3,500.00	3,000.00	500.00
Total Cash Receipts	3,000.00	14,709.52	\$ 16,507.00	\$ (1,797.48)
Expenditures				
Instruction	14,169.23	13,540.29	\$ 20,338.00	\$ (6,797.71)
Support Services	-	-	-	-
Total Expenditures	14,169.23	13,540.29	\$ 20,338.00	\$ (6,797.71)
Receipts Over(Under) Expenditures	(11,169.23)	1,169.23		
Unencumbered Cash, Beginning	15,000.00	3,830.77		
Unencumbered Cash, Ending	\$ 3,830.77	\$ 5,000.00		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
VIRTUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General	\$ -	\$ 9,792.52	\$ 4,968.00	\$ 4,824.52
Supplemental General	-	-	-	-
Total Cash Receipts	-	9,792.52	\$ 4,968.00	\$ 4,824.52
Expenditures				
Instruction	8,838.45	8,954.07	\$ 16,130.00	\$ (7,175.93)
Total Expenditures	8,838.45	8,954.07	\$ 16,130.00	\$ (7,175.93)
Receipts Over(Under) Expenditures	(8,838.45)	838.45		
Unencumbered Cash, Beginning	20,000.00	11,161.55		
Unencumbered Cash, Ending	\$ 11,161.55	\$ 12,000.00		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 505,753.87	\$ 562,511.46	\$ 529,251.00	\$ 33,260.46
Delinquent tax	27,657.80	24,828.23	14,328.00	10,500.23
Interest on idle funds	2,352.93	1,622.36	-	1,622.36
Rentals	-	-	-	-
Other	140,716.11	45,433.56	-	45,433.56
County Sources				
Motor vehicle tax	81,690.81	75,464.39	75,304.00	160.39
State Sources				
State aid	350,797.00	364,961.00	375,325.00	(10,364.00)
Federal Sources				
ERATE aid	173,554.58	-	-	-
Operating Transfer from Other Funds				
General	-	-	-	-
Total Cash Receipts	<u>1,282,523.10</u>	<u>1,074,821.00</u>	<u>\$ 994,208.00</u>	<u>\$ 80,613.00</u>
Expenditures				
Instruction	5,218.96	-	\$ -	\$ -
Support Services	633,226.37	618,379.79	896,144.00	(277,764.21)
Facility Acquisition and Construction Services	<u>4,542.22</u>	<u>86,638.40</u>	<u>1,417,286.00</u>	<u>(1,330,647.60)</u>
Total Expenditures	<u>642,987.55</u>	<u>705,018.19</u>	<u>\$ 2,313,430.00</u>	<u>\$ (1,608,411.81)</u>
Receipts Over(Under) Expenditures	639,535.55	369,802.81		
Unencumbered Cash, Beginning	<u>679,686.64</u>	<u>1,319,222.19</u>		
Unencumbered Cash, Ending	<u>\$ 1,319,222.19</u>	<u>\$ 1,689,025.00</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	\$ 7,488.33	\$ 8,631.57	\$ 7,000.00	\$ 1,631.57
State Sources				
State aid	4,080.00	6,588.00	7,440.00	(852.00)
Operating Transfer from General Fund	-	-	-	-
Total Cash Receipts	<u>11,568.33</u>	<u>15,219.57</u>	<u>\$ 14,440.00</u>	<u>\$ 779.57</u>
Expenditures				
Instruction	15,739.17	11,844.12	\$ 32,292.00	\$ (20,447.88)
Support Services	<u>1,798.72</u>	<u>760.92</u>	<u>2,178.00</u>	<u>(1,417.08)</u>
Total Expenditures	<u>17,537.89</u>	<u>12,605.04</u>	<u>\$ 34,470.00</u>	<u>\$ (21,864.96)</u>
Receipts Over(Under) Expenditures	(5,969.56)	2,614.53		
Unencumbered Cash, Beginning	<u>26,000.00</u>	<u>20,030.44</u>		
Unencumbered Cash, Ending	<u>\$ 20,030.44</u>	<u>\$ 22,644.97</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Students	\$ 4,288.35	\$ 3,630.30	\$ -	\$ 3,630.30
Adults & nonreimbursable	15,016.10	18,702.05	5,629.00	13,073.05
Other	162.00	724.75	-	724.75
State Sources				
Food service aid	7,928.61	6,825.50	5,324.00	1,501.50
Federal Sources				
Child nutrition aid	673,403.04	974,020.95	820,336.00	153,684.95
Coronavirus aid	127,471.30	8,005.96	-	8,005.96
Other Federal grants	-	614.00	-	614.00
Operating Transfer from Other Funds				
General Fund	612.65	536.77	-	536.77
Supplemental General	-	-	-	-
Total Cash Receipts	<u>828,882.05</u>	<u>1,013,060.28</u>	<u>\$ 831,289.00</u>	<u>\$ 181,771.28</u>
Expenditures				
Support Services				
Operations and Maintenance	-	-	\$ -	\$ -
Operation of Non instructional Services				
Food Service Operations	<u>794,185.01</u>	<u>902,408.47</u>	<u>1,001,173.00</u>	<u>(98,764.53)</u>
Total Expenditures	<u>794,185.01</u>	<u>902,408.47</u>	<u>\$ 1,001,173.00</u>	<u>\$ (98,764.53)</u>
Receipts Over(Under) Expenditures	34,697.04	110,651.81		
Unencumbered Cash, Beginning	<u>219,446.12</u>	<u>254,143.16</u>		
Unencumbered Cash, Ending	<u>\$ 254,143.16</u>	<u>\$ 364,794.97</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****PROFESSIONAL DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Other	\$ -	\$ 293.62	\$ -	\$ 293.62
State Sources				
Other State aid	3,395.00	-	-	-
Operating Transfer from Other Funds				
General Fund	2,308.94	17,070.57	3,987.00	13,083.57
Supplemental General	-	-	-	-
Total Cash Receipts	5,703.94	17,364.19	\$ 3,987.00	\$ 13,377.19
Expenditures				
Instruction	80.00	-	\$ -	\$ -
Support Services	20,110.76	12,877.37	19,500.00	(6,622.63)
Total Expenditures	20,190.76	12,877.37	\$ 19,500.00	\$ (6,622.63)
Receipts Over(Under) Expenditures	(14,486.82)	4,486.82		
Unencumbered Cash, Beginning	30,000.00	15,513.18		
Unencumbered Cash, Ending	\$ 15,513.18	\$ 20,000.00		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****PARENT EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Operating Transfer from Other Funds				
General Fund	\$ 15,000.00	\$ 15,500.00	\$ 12,000.00	\$ 3,500.00
Total Cash Receipts	15,000.00	15,500.00	\$ 12,000.00	\$ 3,500.00
Expenditures				
Instruction	-	-	\$ -	\$ -
Support Services	24,000.00	13,500.00	15,000.00	(1,500.00)
Total Expenditures	24,000.00	13,500.00	\$ 15,000.00	\$ (1,500.00)
Receipts Over(Under) Expenditures	(9,000.00)	2,000.00		
Unencumbered Cash, Beginning	12,000.00	3,000.00		
Unencumbered Cash, Ending	\$ 3,000.00	\$ 5,000.00		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Other	\$ 151,767.09	\$ 231,519.98	\$ 150,000.00	\$ 81,519.98
Federal Sources				
Early Childhood Flo-Thru	385,891.00	389,686.00	456,907.00	(67,221.00)
Early Childhood Flo-Thru Disc	16,986.00	15,331.00		15,331.00
Early Childhood Aid	16,120.00	16,986.00	16,986.00	-
ESSER aid	29,612.00	-	46,767.00	(46,767.00)
Operating Transfer from other Funds				
General	2,882,876.70	2,922,331.26	3,032,353.00	(110,021.74)
Supplemental General	-	47,878.00	-	47,878.00
Total Cash Receipts	<u>3,483,252.79</u>	<u>3,623,732.24</u>	<u>\$ 3,703,013.00</u>	<u>\$ (79,280.76)</u>
Expenditures				
Instruction	2,805,740.70	2,815,551.94	\$ 3,238,361.00	\$ (422,809.06)
Support Services				
Student Support	328,231.45	351,771.63	344,982.00	6,789.63
Instructional Support	25,909.61	24,318.46	22,050.00	2,268.46
General Administration	92,741.96	97,542.30	91,934.00	5,608.30
School Administration	31,465.00	20,172.64	37,216.00	(17,043.36)
Operations and Maintenance	25,456.67	20,914.18	23,807.00	(2,892.82)
Transportation Services	118,707.40	98,461.09	132,311.00	(33,849.91)
Total Expenditures	<u>3,428,252.79</u>	<u>3,428,732.24</u>	<u>\$ 3,890,661.00</u>	<u>\$ (461,928.76)</u>
Receipts Over(Under) Expenditures	55,000.00	195,000.00		
Unencumbered Cash, Beginning	<u>700,000.00</u>	<u>755,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 755,000.00</u>	<u>\$ 950,000.00</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
OTHER SPECIAL EDUCATION GRANTS FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources		
Other	\$ -	\$ -
Federal Sources		
ESSER Special Ed	-	54,533.00
EHC Flo-thru	-	45,500.00
Total Cash Receipts	-	100,033.00
Expenditures		
Instruction	-	63,684.14
Support Services	-	36,348.86
Total Expenditures	-	100,033.00
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****CAREER & POSTSECONDARY EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Other	\$ -	\$ -	\$ 27,163.00	\$ (27,163.00)
Operating Transfer from Other Funds				
General Fund	668,222.51	669,118.89	631,708.00	37,410.89
Total Cash Receipts	668,222.51	669,118.89	\$ 658,871.00	\$ 10,247.89
Expenditures				
Instruction	660,381.04	660,584.62	\$ 723,962.00	\$ (63,377.38)
Support Services				
Instructional Support	-	-	1,358.00	(1,358.00)
Operations and Maintenance	7,841.47	8,534.27	8,551.00	(16.73)
Total Expenditures	668,222.51	669,118.89	\$ 733,871.00	\$ (64,752.11)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	300,000.00	300,000.00		
Unencumbered Cash, Ending	\$ 300,000.00	\$ 300,000.00		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****KPERS RETIREMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources				
State aid	\$ 1,914,922.73	\$ 2,007,880.14	\$ 2,317,057.00	\$ (309,176.86)
Total Cash Receipts	1,914,922.73	2,007,880.14	\$ 2,317,057.00	\$ (309,176.86)
Expenditures				
Instruction	1,374,143.85	1,435,643.59	\$ 1,654,420.00	\$ (218,776.41)
Support Services				
Student Support	87,928.54	90,113.78	103,075.00	(12,961.22)
Instructional Support	39,563.53	52,847.16	65,975.00	(13,127.84)
General Administration	35,912.01	37,497.43	43,202.00	(5,704.57)
School Administration	136,853.62	141,478.54	162,377.00	(20,898.46)
Operations and Maintenance	102,962.73	104,929.87	30,480.00	74,449.87
Transportation Services	61,032.25	62,339.75	119,756.00	(57,416.25)
Other Support Services	25,942.93	26,630.50	71,212.00	(44,581.50)
Operation and Non instructional Services				
Food Service Operations	50,583.27	56,399.52	66,560.00	(10,160.48)
Total Expenditures	1,914,922.73	2,007,880.14	\$ 2,317,057.00	\$ (309,176.86)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
CONTINGENCY RESERVE FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers from Other Funds		
General	<u>\$ 67,230.88</u>	<u>\$ 209,320.87</u>
Total Cash Receipts	<u>67,230.88</u>	<u>209,320.87</u>
Expenditures		
Support Services		
Operations and Maintenance	-	14,400.00
Operating Transfers to Other Funds		
Supplemental General	<u>65,730.88</u>	<u>105,990.30</u>
Total Expenditures	<u>65,730.88</u>	<u>120,390.30</u>
Receipts Over(Under) Expenditures	1,500.00	88,930.57
Unencumbered Cash, Beginning	<u>998,000.00</u>	<u>999,500.00</u>
Unencumbered Cash, Ending	<u><u>\$ 999,500.00</u></u>	<u><u>\$ 1,088,430.57</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****TEXTBOOK RENTAL FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Textbook rental	\$ 35,861.93	\$ 38,539.79
Textbook sales	175.08	10,275.00
Operating Transfer from Other Funds		
General	<u>355,326.39</u>	<u>234,277.00</u>
Total Cash Receipts	<u>391,363.40</u>	<u>283,091.79</u>
Expenditures		
Instruction	<u>142,733.73</u>	<u>212,974.04</u>
Total Expenditures	<u>142,733.73</u>	<u>212,974.04</u>
Receipts Over(Under) Expenditures	248,629.67	70,117.75
Unencumbered Cash, Beginning	<u>366,370.33</u>	<u>615,000.00</u>
Unencumbered Cash, Ending	<u>\$ 615,000.00</u>	<u>\$ 685,117.75</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
RECREATION FUND

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 170,756.31	\$ 327,113.72	\$ 178,669.00	\$ 148,444.72
Delinquent tax	10,602.32	9,449.65	4,837.00	4,612.65
Other	126,325.42	144,319.88	120,000.00	24,319.88
County Sources				
Motor vehicle tax	27,327.18	25,501.83	25,457.00	44.83
Total Cash Receipts	<u>335,011.23</u>	<u>506,385.08</u>	<u>\$ 328,963.00</u>	<u>\$ 177,422.08</u>
Expenditures				
Community Service Operations	<u>308,433.09</u>	<u>348,613.75</u>	<u>\$ 355,000.00</u>	<u>\$ (6,386.25)</u>
Total Expenditures	<u>308,433.09</u>	<u>348,613.75</u>	<u>\$ 355,000.00</u>	<u>\$ (6,386.25)</u>
Receipts Over(Under) Expenditures	26,578.14	157,771.33		
Unencumbered Cash, Beginning	<u>96,556.03</u>	<u>123,134.17</u>		
Unencumbered Cash, Ending	<u>\$ 123,134.17</u>	<u>\$ 280,905.50</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****RECREATION EMPLOYEE BENEFIT FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 32,443.59	\$ 42,605.95	\$ 33,955.00	\$ 8,650.95
Delinquent tax	2,015.34	1,764.04	919.00	845.04
County Sources				
Motor vehicle tax	5,189.54	4,868.30	4,835.00	33.30
Total Cash Receipts	39,648.47	49,238.29	\$ 39,709.00	\$ 9,529.29
Expenditures				
Community Service Operations	33,052.60	33,677.21	\$ 45,000.00	\$ (11,322.79)
Total Expenditures	33,052.60	33,677.21	\$ 45,000.00	\$ (11,322.79)
Receipts Over(Under) Expenditures	6,595.87	15,561.08		
Unencumbered Cash, Beginning	32,478.24	39,074.11		
Unencumbered Cash, Ending	\$ 39,074.11	\$ 54,635.19		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
ESSER II GRANT FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Esser II grant	<u>\$ -</u>	<u>\$ 1,421,985.00</u>
Total Cash Receipts	<u>-</u>	<u>1,421,985.00</u>
Expenditures		
Instruction	856,118.41	336,542.87
Support Services	<u>89,812.18</u>	<u>176,024.68</u>
Total Expenditures	<u>945,930.59</u>	<u>512,567.55</u>
Receipts Over(Under) Expenditures	(945,930.59)	909,417.45
Unencumbered Cash, Beginning	<u>-</u>	<u>(945,930.59)</u>
Unencumbered Cash, Ending	<u>\$ (945,930.59)</u>	<u>\$ (36,513.14)</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TITLE I FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Title I	<u>\$ 542,047.00</u>	<u>\$ 535,409.00</u>
 Total Cash Receipts	 <u>542,047.00</u>	 <u>535,409.00</u>
 Expenditures		
Instruction	538,589.00	528,881.97
Support Services	<u>3,458.00</u>	<u>6,527.03</u>
 Total Expenditures	 <u>542,047.00</u>	 <u>535,409.00</u>
 Receipts Over(Under) Expenditures	 -	 -
 Unencumbered Cash, Beginning	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ -</u></u>	 <u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
ECBG FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other	<u>\$ 45,551.04</u>	<u>\$ 45,894.59</u>
Total Cash Receipts	<u>45,551.04</u>	<u>45,894.59</u>
Expenditures		
Instruction	45,551.04	45,894.59
Support Services	<u>-</u>	<u>-</u>
Total Expenditures	<u>45,551.04</u>	<u>45,894.59</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TITLE IV A AND VI B FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Federal aid-Title IV A	\$ 35,036.00	\$ 35,684.00
Federal aid-Title VI B	<u>33,684.00</u>	<u>32,904.00</u>
Total Cash Receipts	<u>68,720.00</u>	<u>68,588.00</u>
Expenditures		
Instruction	62,744.96	65,204.19
Support Services	<u>5,975.04</u>	<u>3,383.81</u>
Total Expenditures	<u>68,720.00</u>	<u>68,588.00</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****TITLE II A FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Title II A	<u>\$ 97,817.00</u>	<u>\$ 101,404.00</u>
 Total Cash Receipts	<u>97,817.00</u>	<u>101,404.00</u>
 Expenditures		
Instruction	10,776.61	129.46
Support Services	<u>87,040.39</u>	<u>101,274.54</u>
 Total Expenditures	<u>97,817.00</u>	<u>101,404.00</u>
 Receipts Over(Under) Expenditures	-	-
 Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****CARL PERKINS FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Federal aid	<u>\$ 25,353.00</u>	<u>\$ 27,163.00</u>
 Total Cash Receipts	<u>25,353.00</u>	<u>27,163.00</u>
 Expenditures		
Instruction	23,700.69	25,088.62
Support Services	<u>1,652.31</u>	<u>2,074.38</u>
 Total Expenditures	<u>25,353.00</u>	<u>27,163.00</u>
 Receipts Over(Under) Expenditures	-	-
 Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	Prior Year Actual	Current Year		Variance - Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Local Sources				
Ad valorem tax	\$ 980,580.56	\$ 1,090,584.27	\$ 1,026,174.00	\$ 64,410.27
Delinquent tax	63,996.89	52,535.10	27,782.00	24,753.10
Other	16,112.75	-	-	
County Sources				
Motor vehicle tax	158,403.41	146,349.43	145,988.00	361.43
State Sources				
State aid	1,851,685.00	2,168,652.00	2,168,652.00	-
Operating Transfer from Other Funds				
Bond Cost of Issuance	-	-	-	-
Total Cash Receipts	<u>3,070,778.61</u>	<u>3,458,120.80</u>	<u>\$ 3,368,596.00</u>	<u>\$ 89,524.80</u>
Expenditures				
Debt Service				
Principal	1,560,000.00	2,080,000.00	\$ 2,080,000.00	\$ -
Interest	1,379,182.60	1,362,305.00	1,362,305.00	-
Other	-	-	-	-
Total Expenditures	<u>2,939,182.60</u>	<u>3,442,305.00</u>	<u>\$ 3,442,305.00</u>	<u>\$ -</u>
Receipts Over(Under) Expenditures	131,596.01	15,815.80		
Unencumbered Cash, Beginning	<u>3,313,921.86</u>	<u>3,445,517.87</u>		
Unencumbered Cash, Ending	<u>\$ 3,445,517.87</u>	<u>\$ 3,461,333.67</u>		

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****JUMP START GRANT FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
Total Cash Receipts	<u>10,000.00</u>	<u>10,000.00</u>
Expenditures		
Instruction	7,492.74	8,319.01
Support Services	<u>2,507.26</u>	<u>1,680.99</u>
Total Expenditures	<u>10,000.00</u>	<u>10,000.00</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
SPECIAL GIFTS FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other	\$ 117,419.60	\$ 100,722.43
State Sources		
Other	-	-
Federal Sources		
Youth risky behavior	-	266.79
Total Cash Receipts	<u>117,419.60</u>	<u>100,989.22</u>
Expenditures		
Instructional	97,625.90	95,210.87
Support Services	<u>47,431.56</u>	<u>18,397.02</u>
Total Expenditures	<u>145,057.46</u>	<u>113,607.89</u>
Receipts Over(Under) Expenditures	(27,637.86)	(12,618.67)
Unencumbered Cash, Beginning	<u>175,585.99</u>	<u>147,948.13</u>
Unencumbered Cash, Ending	<u>\$ 147,948.13</u>	<u>\$ 135,329.46</u>

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
BOND COST OF ISSUANCE FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Proceeds from Bonds	<u>\$ -</u>	<u>\$ 81,091.92</u>
Total Cash Receipts	<u>-</u>	<u>81,091.92</u>
Expenditures		
Debt Service Costs	<u>16,112.75</u>	<u>78,738.75</u>
Total Expenditures	<u>16,112.75</u>	<u>78,738.75</u>
Receipts Over(Under) Expenditures	(16,112.75)	2,353.17
Unencumbered Cash, Beginning	<u>16,112.75</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 2,353.17</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
TEST TO STAY GRANT

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other	\$ -	\$ -
Federal Sources		
COVID Testing grant	-	15,278.99
Total Cash Receipts	-	15,278.99
Expenditures		
Support Services	-	24,142.13
Total Expenditures	-	24,142.13
Receipts Over(Under) Expenditures	-	(8,863.14)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ (8,863.14)</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****KANSAS PRE-K PILOT GRANT FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources		
Other	\$ -	\$ -
State Sources		
Other	40,000.00	40,000.00
Federal Sources		
Early Learning grant	<u>31,966.00</u>	<u>37,045.00</u>
Total Cash Receipts	<u>71,966.00</u>	<u>77,045.00</u>
Expenditures		
Instruction	45,385.06	43,663.63
Support Services	<u>34,614.94</u>	<u>36,336.37</u>
Total Expenditures	<u>80,000.00</u>	<u>80,000.00</u>
Receipts Over(Under) Expenditures	(8,034.00)	(2,955.00)
Unencumbered Cash, Beginning	<u>-</u>	<u>(8,034.00)</u>
Unencumbered Cash, Ending	<u>\$ (8,034.00)</u>	<u>\$ (10,989.00)</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
SPARK GRANT FUND

Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2022
(With Comparative Actual Amounts for the Year Ended June 30, 2021)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Federal aid	<u>\$ 306,000.00</u>	<u>\$ -</u>
Total Cash Receipts	<u>306,000.00</u>	<u>-</u>
Expenditures		
Instruction	224,581.35	-
Support Services	<u>81,418.65</u>	<u>-</u>
Total Expenditures	<u>306,000.00</u>	<u>-</u>
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234**FORT SCOTT, KANSAS****CARES ACT FUND**

Schedule of Receipts and Expenditures - Actual - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources		
Federal aid	<u>\$ 443,153.00</u>	<u>\$ -</u>
Total Cash Receipts	<u>443,153.00</u>	<u>-</u>
Expenditures		
Instruction	76,924.60	-
Support Services	<u>6,642.54</u>	<u>-</u>
Total Expenditures	<u>83,567.14</u>	<u>-</u>
Receipts Over(Under) Expenditures	359,585.86	-
Unencumbered Cash, Beginning	<u>(359,585.86)</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS
AGENCY FUNDS

Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2022

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Revolving Benefits	\$ 761.43	\$ 13,404.20	\$ 12,545.52	\$ 1,620.11
Sales Tax	-	9,526.49	9,526.49	-
Self Funded Health	1,324,349.53	2,809,601.74	2,597,097.18	1,536,854.09
Student Organizations				
High School	327,950.79	407,788.15	402,512.09	333,226.85
Middle School	31,329.03	9,907.10	9,038.61	32,197.52
Winfield Scott Grade School	9,930.36	7,981.69	6,781.21	11,130.84
Eugene Ware Grade School	8,985.54	7,219.03	8,391.16	7,813.41
Total Agency Funds	<u>\$ 1,703,306.68</u>	<u>\$ 3,265,428.40</u>	<u>\$ 3,045,892.26</u>	<u>\$ 1,922,842.82</u>

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234

FORT SCOTT, KANSAS

DISTRICT ACTIVITY FUNDS

Schedule of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis

For the Fiscal Year Ended June 30, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Plus		Ending Cash Balance June 30, 2022
					Encumbrances and Accounts Payable		
Gate Receipts							
High School	\$ 40,089.66	\$ 60,924.35	\$ 74,606.77	\$ 26,407.24	\$ -	\$	\$ 26,407.24
Middle School	3,425.37	10,517.22	7,660.04	6,282.55	-		6,282.55
Total Gate Receipts	43,515.03	71,441.57	82,266.81	32,689.79	-		32,689.79
School Projects							
Middle School	818.12	-	-	818.12	-		818.12
Winfield Scott Grade School	423.52	2,428.75	1,716.21	1,136.06	-		1,136.06
Eugene Ware Grade School	4,124.11	3,542.09	3,342.00	4,324.20	-		4,324.20
Total School Projects	5,365.75	5,970.84	5,058.21	6,278.38	-		6,278.38
Totals	\$ 48,880.78	\$ 77,412.41	\$ 87,325.02	\$ 38,968.17	\$ -	\$	\$ 38,968.17

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234

FEDERAL COMPLIANCE SECTION

For the Fiscal Year Ended June 30, 2022

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2022

Federal Grantor/ Pass Through Grantor/Program Title	Federal CFDA #	Amount Received	Amount Expended
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas Department of Education:			
School Breakfast Program	10.553	\$ 215,467.18	\$ 215,467.18
National School Lunch Program	10.555	701,211.97	701,211.97
Summer Food Service	10.559	57,341.80	57,341.80
School Nutrition Cluster		974,020.95	974,020.95
Child and Adult Care Food Program	10.558	8,005.96	8,005.96
COVID Coronavirus Aid cv	10.649	614.00	614.00
		<u>982,640.91</u>	<u>982,640.91</u>
<u>U.S. Federal Communication Commission</u>			
Passed Through the Universal Service Administrative Company			
Universal Service Fund - Schools & Libraries	32.004	38,400.00	38,400.00
		<u>38,400.00</u>	<u>38,400.00</u>
<u>U.S. Department of Education</u>			
Passed Through the State of Kansas Department of Education:			
EHC Flow Thru	84.027	452,172.00	452,172.00
Special Education Preschool Grant	84.173	15,331.00	15,331.00
Special Education Cluster		467,503.00	467,503.00
Title I	84.010	535,409.00	535,409.00
Career and Tech aid	84.048	27,163.00	27,163.00
Rural Low Income Schools	84.358	32,904.00	32,904.00
Supporting Effective Education	84.367	101,404.00	101,404.00
Title IVA Student Support & Academic Grant	84.424	35,684.00	35,684.00
Elemen & Secondary School Emerg Relief cv	84.425	1,476,518.00	963,950.45
		<u>2,676,585.00</u>	<u>2,164,017.45</u>
<u>U.S. Department of Health and Human Services</u>			
Passed Through the State of Kansas Department of Education:			
Youth Risky Behavior	93.079	266.79	266.79
COVID Testing grant cv	93.323	15,278.99	24,142.13
Early Learning	93.558	37,045.00	37,045.00
		<u>52,590.78</u>	<u>61,453.92</u>
TOTALS		<u><u>3,750,216.69</u></u>	<u><u>3,246,512.28</u></u>
cv = Coronavirus Grants			

Notes to the Schedule of Expenditures of Federal Awards:

Expenses in this schedule are presented in accordance with the regulatory basis of accounting and include amounts paid, accounts payable for goods or services received, and encumbrances for amounts ordered or contracted for.

There were no subrecipients paid by the District.

Pass thru entities did not assign a specific identifying number.

The District did not use the 10% de minimus rate for indirect costs.

Diehl Banwart Bolton

Certified Public Accountants P.A.

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

To the Board of Education
Bourbon County Unified School District #234
Fort Scott, Kansas 66701

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Bourbon County Unified School District #234, Fort Scott, Kansas's (District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. Unified District #234's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards,

Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Diehl, Banwart, Bolton CPA&PA

DIEHL, BANWART, BOLTON, CPAs PA

October 14, 2022
Fort Scott, Kansas

Diehl Banwart Bolton

Certified Public Accountants PA

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

To the Board of Education
Bourbon County Unified School District #234
Fort Scott, Kansas 66701

We have audited, 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, the financial statements of Bourbon County Unified School District #234 as of the year ended June 30, 2022, and have issued our report thereon dated October 14, 2022.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting 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 significant deficiencies or material weaknesses. Therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are 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 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Diehl, Banwart, Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

October 14, 2022
Fort Scott, Kansas

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

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

SECTION I: SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

The auditors' report was adverse for departures from accounting principles generally accepted in the United State of America due to the preparation of the financial statements in accordance with the Kansas regulatory basis of accounting. An unmodified opinion on the regulatory basis of accounting financial statement of the government was issued.

Internal control over financial reporting:

- Material weakness identified? ☐ Yes ☒ No
- Significant deficiency identified? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

FEDERAL AWARDS

Internal control over major programs:

- Material weakness identified? ☐ Yes ☒ No
- Significant deficiency identified? ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of the Uniform Guidance?

☐ Yes ☒ No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
10.553, 10.555 and 10.559	School Nutrition Cluster
84.425D	Elementary & Secondary School Relief

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

**BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS**

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

SECTION II - FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs required to be disclosed under the Uniform Guidance.

BOURBON COUNTY UNIFIED SCHOOL DISTRICT #234
FORT SCOTT, KANSAS

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

No audit findings relative to the federal award programs.