USD 454 - BURLINGAME

Burlingame, Kansas

FINANCIAL STATEMENT

June 30, 2026

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
TABLE OF CONTENTS
June 30, 2026

		Page
INDEPENDENT AUDITOR'S REPORT		1 - 3
FINANCIAL STATEMENT		
Summary Statement Of Receipts, Expenditures And Unencumbered Cash	Statement 1	4
NOTES TO FINANCIAL STATEMENT		5 - 10
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	12
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2	13
Supplemental General Fund	Schedule 2	14
At-Risk (K-12) Fund	Schedule 2	15
Capital Outlay Fund	Schedule 2	16
Driver Education Fund	Schedule 2	17
Food Service Fund	Schedule 2	18
Professional Development Fund	Schedule 2	19
Special Education Fund	Schedule 2	20
Career and Postsecondary Education Fund	Schedule 2	21
KPERS Special Retirement Contribution Fund	Schedule 2	22
Preschool-Aged At-Risk Fund	Schedule 2	23
Gifts and Grants Fund	Schedule 2	24
Recreation Commission Fund	Schedule 2	25
Bond and Interest Fund	Schedule 2	26
Schedule of Receipts and Expenditures - Non-Budgeted Funds	Schedule 2	27
Summary of Receipts and Disbursements - Agency Funds	Schedule 3	28
Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds	Schedule 4	29

VARNEY
& ASSOCIATES, CPAs, LLC

October 2, 2026

Board of Education
USD 454 - Burlingame
Burlingame, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of USD 454 - Burlingame (the District), as of and for the year ended June 30, 2026 and the related notes to the financial statement which collectively comprise the District's basic financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal audit and Accounting Guide (KMAAG) described in Note 1.

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

Matter Giving Rise to the Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the KMAAG, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Supplementary Information (Continued)

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2025 (not presented herein), and have issued our report thereon dated October 2, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipal-services. The 2026 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 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 2025 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 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2026, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Pubic Accountants
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 3,199,427	$ 3,199,427	$ -	$ 18,918	$ 18,918
Supplemental General	46,784	-	1,042,328	1,049,991	39,121	18,489	57,610
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	-	-	501,377	501,377	-	-	-
Capital Outlay	439,211	-	325,235	193,479	570,967	15,443	586,410
Driver Education	29,202	-	2,500	80	31,622	-	31,622
Food Service	59,577	-	228,704	226,027	62,254	-	62,254
Professional Development	8,509	-	11,000	8,382	11,127	-	11,127
Special Education	602,113	-	861,958	789,526	674,545	-	674,545
Career and Postsecondary Education	-	-	46,748	46,748	-	-	-
KPERS Special Retirement Contribution	-	-	272,512	272,512	-	-	-
Preschool-Aged At-Risk	-	-	16,845	16,845	-	-	-
Gifts and Grants	-	-	104,300	47,100	57,200	21,081	78,281
Recreation Commission	1,971	-	40,453	42,424	-	-	-
Non-Budgeted							
Title I	-	-	56,740	56,740	-	-	-
Title II-A	-	-	12,510	12,510	-	-	-
Title IV-A	-	-	12,955	12,955	-	-	-
Textbook Rental	51,889	-	50,687	49,108	53,468	48,895	102,363
Contingency Reserve	127,463	-	-	-	127,463	-	127,463
ESSER III	-	-	150,916	150,916	-	-	-
DOJ COPS SVPP	-	-	-	-	-	-	-
District Activity Funds	16,303	-	113,763	110,342	19,724	-	19,724
Bond and Interest Fund	55,167	-	4	-	55,171	-	55,171
Total Reporting Entity (Excluding Agency Funds)	$ 1,438,189	$ -	$ 7,050,962	$ 6,786,489	$ 1,702,662	$ 122,826	$ 1,825,488

Composition of Cash	
Checking Accounts	$ 1,043,192
Petty Cash	1,526
Certificates of Deposits	858,664
Total Cash	$ 1,903,382
Less: Agency funds per Schedule 3	(77,894)
Total Reporting Entity (Excluding Agency Funds)	$ 1,825,488

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

USD 454 - BURLINGAME
Burlingame, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2026

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Use of Estimates

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

Note 2: Budgetary Information

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

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st, but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral rate hearing for this year.

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. There were no such budget amendments for this year.

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

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

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

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

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

Title I	Textbook Rental	Title I - School Improvement
Title II-A	Contingency Reserve	DOJ COPS SVPP
Title IV-A		

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

Note 3: Deposits and Investments

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The District has no other policies that would further limit interest rate or depository risk.

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2026.

At June 30, 2026, the carrying amount of the District's cash and certificates was $1,903,382. The bank balance was $2,336,529. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was fully covered by FDIC insurance of $250,000 and bank pledged securities with a fair market value of $2,696,245.

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

Note 4: Interfund Transfers

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

Fund From	Fund To	Statutory Authority	Amount
General	Preschool-Aged At-Risk	K.S.A. 72-5167	$ 16,845
General	At-Risk (K-12)	K.S.A. 72-5167	385,000
General	Professional Development	K.S.A. 72-5167	11,000
General	Special Education	K.S.A. 72-5167	738,458
General	Textbook	K.S.A. 72-5167	50,687
Supplemental	Food Service	K.S.A. 72-5143	68,357
Supplemental	Special Education	K.S.A. 72-5143	123,500
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	39,887
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	116,377
		Total Transfers	$ 1,550,111

Note 5: Other Long-Term Obligations from Operations

Other Post Employment Benefits

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

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

Compensated Absences

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

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

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

Note 6: Pension Plans

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

Note 6: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School -Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 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 $272,512 for the year ended June 30, 2026.

Net Pension Liability: At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $2,250,794. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Subsequent Events

Subsequent events for management's review have been evaluated through the date of the Auditor's Report, which is the date the financial statement was available to be released.

Note 8: Long-Term Debt

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

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
Capital Leases										
Chiller	1-3%	11/5/21	$ 272,763	10/1/28	$ 140,434	$ -	$ 39,218	$ 101,216	$ 101,216	$ 2,258

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

	2027	2028	2029	Total
Principal				
Capital Leases	$ 39,900	$ 40,593	$ 20,723	$ 101,216
Interest				
Capital Leases	$ 1,576	$ 883	$ 178	$ 2,637
TOTAL PRINCIPAL AND INTEREST	$ 41,476	$ 41,476	$ 20,901	$ 103,853

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2026

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 3,289,814	$ (90,387)	$ -	$ 3,199,427	$ 3,199,427	$ -
Supplemental General	1,073,309	(23,317)	-	1,049,992	1,049,991	(1)
Special Purpose Funds						
At-Risk (K-12)	501,400	-	-	501,400	501,377	(23)
Capital Outlay	681,477	-	-	681,477	193,479	(487,998)
Driver Training	31,550	-	-	31,550	80	(31,470)
Food Service	266,000	-	-	266,000	226,027	(39,973)
Professional Development	12,950	-	-	12,950	8,382	(4,568)
Special Education	1,013,700	-	-	1,013,700	789,526	(224,174)
Career and Postsecondary Education	47,050	-	-	47,050	46,748	(302)
KPERS Special Retirement Contribution	287,151	-	-	287,151	272,512	(14,639)
Preschool-Aged At-Risk	16,845	-	-	16,845	16,845	-
Gifts and Grants Fund	250,000	-	-	250,000	47,100	(202,900)
Bond and Interest Fund	55,167	-	-	55,167	-	(55,167)
Recreation Commission	43,250	-	-	43,250	42,424	(826)
Total of All Funds	$ 7,569,663	$ (113,704)	$ -	$ 7,455,959	$ 6,393,918	$ (1,062,041)

USD 454 - BURLINGAME
Burlingame, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursed expenditures	$ 4,356	$ -	$ -	$ -
State Sources				
General state aid	3,099,341	3,199,427	2,843,614	355,813
Special education aid	-	-	446,200	(446,200)
Total Cash Receipts	$ 3,103,697	$ 3,199,427	$ 3,289,814	$ (90,387)
EXPENDITURES				
Instruction	$ 991,404	$ 959,474	$ 1,096,569	$ (137,095)
Student support services	96,523	100,780	103,350	(2,570)
Instructional support staff	39,061	8,623	44,000	(35,377)
General administration	191,142	203,623	196,000	7,623
School administration	262,959	271,384	272,600	(1,216)
Central services	77,288	79,707	83,600	(3,893)
Operations and maintenance	266,673	292,452	322,050	(29,598)
Student transportation	104,802	81,394	114,200	(32,806)
Transfers to other funds	1,073,845	1,201,990	1,057,445	144,545
Adjustment to comply with legal maximum	-	-	(90,387)	90,387
Legal general fund budget and expenditures	$ 3,103,697	$ 3,199,427	$ 3,199,427	$ -
Adjustments for qualifying budget credits	-	-	-	-
Total Expenditures	$ 3,103,697	$ 3,199,427	$ 3,199,427	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 335,049	$ 341,570	$ 351,259	$ (9,689)
Delinquent taxes	21,248	5,733	5,167	566
County Sources				
Motor vehicle taxes	33,572	41,817	36,247	5,570
Recreational vehicle taxes	1,011	1,307	907	400
Commercial vehicle tax	1,683	2,271	467	1,804
State Sources				
Supplemental state aid	625,288	649,630	664,056	(14,426)
Total Cash Receipts	$ 1,017,851	$ 1,042,328	$ 1,058,103	$ (15,775)
EXPENDITURES				
Instruction	$ 256,493	$ 299,497	$ 265,000	$ 34,497
Student support services	57,693	53,794	55,600	(1,806)
Instructional support staff	(1,250)	5,452	-	5,452
General administration	10,470	10,304	10,000	304
School administration	921	1,310	-	1,310
Operations and maintenance	262,472	331,513	313,402	18,111
Transfers to other funds	416,873	348,121	429,307	(81,186)
Adjustment to comply with legal maximum	-	-	(23,317)	23,317
Total Expenditures	$ 1,003,672	$ 1,049,991	$ 1,049,992	$ (1)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 14,179	$ (7,663)		
UNENCUMBERED CASH - BEGINNING	32,605	46,784		
UNENCUMBERED CASH - ENDING	$ 46,784	$ 39,121		

USD 454 - BURLINGAME
Burlingame, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 476,979	$ 501,377	$ 501,400	$ (23)
EXPENDITURES				
Instruction	$ 476,979	$ 501,377	$ 501,400	$ (23)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 134,459	$ 141,347	$ 136,079	$ 5,268
Delinquent taxes	6,945	2,200	2,074	126
Interest on idle funds	39,426	34,219	35,000	(781)
Other	16,648	28,896	70,000	(41,104)
County Sources				
Motor vehicle taxes	11,848	16,681	14,467	2,214
Recreational vehicle taxes	348	521	362	159
Commercial vehicle tax	617	906	187	719
State Sources				
Capital Outlay State Aid	95,225	100,465	100,511	(46)
Total Cash Receipts	$ 305,516	$ 325,235	$ 358,680	$ (33,445)
EXPENDITURES				
Instruction	$ 11,842	$ 40,975	$ 80,000	$ (39,025)
Student support services	-	-	20,000	(20,000)
Instructional support staff	-	-	20,000	(20,000)
General administration	-	-	5,000	(5,000)
School administration	-	-	10,000	(10,000)
Central services	7,885	8,000	15,000	(7,000)
Operations and maintenance	43,895	96,026	140,000	(43,974)
Student transportation	22,255	-	100,000	(100,000)
Facility acquisition and construction	263,184	7,002	250,000	(242,998)
Debt service	41,475	41,476	41,477	(1)
Total Expenditures	$ 390,536	$ 193,479	$ 681,477	$ (487,998)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (85,020)	$ 131,756		
UNENCUMBERED CASH - BEGINNING	524,231	439,211		
UNENCUMBERED CASH - ENDING	$ 439,211	$ 570,967		

USD 454 - BURLINGAME
Burlingame, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State safety aid	$ -	$ -	$ 2,700	$ (2,700)
Local Sources				
Local Sources - Other	-	2,500	-	2,500
Total Cash Receipts	$ -	$ 2,500	$ 2,700	$ (200)
EXPENDITURES				
Instruction	$ -	$ -	$ 15,550	$ (15,550)
Operations and maintenance	-	80	-	80
Student transportation	-	-	16,000	(16,000)
Total Expenditures	$ -	$ 80	$ 31,550	$ (31,470)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 2,420		
UNENCUMBERED CASH - BEGINNING	29,202	29,202		
UNENCUMBERED CASH - ENDING	$ 29,202	$ 31,622		

USD 454 - BURLINGAME
Burlingame, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Food service sales	$ 51,607	$ 54,589	$ 67,724	$ (13,135)
Other	105,020	-	-	-
State Sources				
School food assistance	14,496	1,408	1,096	312
Federal Sources				
Child nutrition programs	89,622	104,350	114,267	(9,917)
Other Sources				
Transfers from other funds	69,660	68,357	60,000	8,357
Total Cash Receipts	$ 330,405	$ 228,704	$ 243,087	$ (14,383)
EXPENDITURES				
Instructional support staff	$ -	$ 1,019	$ -	$ 1,019
Operations and maintenance	1,907	4,895	6,000	(1,105)
Food service	273,510	220,113	260,000	(39,887)
Total Expenditures	$ 275,417	$ 226,027	$ 266,000	$ (39,973)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 54,988	$ 2,677		
UNENCUMBERED CASH - BEGINNING	4,589	59,577		
UNENCUMBERED CASH - ENDING	$ 59,577	$ 62,254		

USD 454 - BURLINGAME
Burlingame, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 641	$ -	$ -	$ -
Other Sources				
Transfers from other funds	-	11,000	10,000	1,000
Total Cash Receipts	$ 641	$ 11,000	$ 10,000	$ 1,000
EXPENDITURES				
Instructional support staff	$ 4,972	$ 8,382	$ 12,950	$ (4,568)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,331)	$ 2,618		
UNENCUMBERED CASH - BEGINNING	12,840	8,509		
UNENCUMBERED CASH - ENDING	$ 8,509	$ 11,127		

USD 454 - BURLINGAME
Burlingame, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Federal aid	$ 5	$ -	$ -	$ -
Other Sources				
Transfers from other funds	906,850	861,958	862,000	(42)
Interest on idle funds	80	-	-	-
Total Cash Receipts	$ 906,935	$ 861,958	$ 862,000	$ (42)
EXPENDITURES				
Instruction	$ 710,975	$ 786,991	$ 1,002,200	$ (215,209)
Student transportation	7,814	2,535	11,500	(8,965)
Total Expenditures	$ 718,789	$ 789,526	$ 1,013,700	$ (224,174)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 188,146	$ 72,432		
UNENCUMBERED CASH - BEGINNING	413,967	602,113		
UNENCUMBERED CASH - ENDING	$ 602,113	$ 674,545		

USD 454 - BURLINGAME
Burlingame, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 13,664	$ 6,861	$ 18,143	$ (11,282)
Other Sources				
Transfers from other funds	26,473	39,887	28,907	10,980
Total Cash Receipts	$ 40,137	$ 46,748	$ 47,050	$ (302)
EXPENDITURES				
Instruction	$ 11,742	$ 30,259	$ 18,050	$ 12,209
Student transportation	28,395	16,489	29,000	(12,511)
Total Expenditures	$ 40,137	$ 46,748	$ 47,050	$ (302)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 254,679	$ 272,512	$ 287,151	$ (14,639)
EXPENDITURES				
Instruction	$ 153,389	$ 161,666	$ 172,151	$ (10,485)
Student support services	9,779	12,986	11,000	1,986
Instructional support staff	9,688	9,030	11,000	(1,970)
General administration	16,880	18,596	18,000	596
School administration	25,198	25,543	27,000	(1,457)
Central services	7,339	8,632	9,000	(368)
Operations and maintenance	17,895	21,286	21,000	286
Student transportation	3,116	3,348	4,000	(652)
Food service	11,395	11,425	14,000	(2,575)
Total Expenditures	$ 254,679	$ 272,512	$ 287,151	$ (14,639)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 10,756	$ 16,845	$ 16,845	$ -
EXPENDITURES				
Instruction	$ 10,756	$ 16,845	$ 16,845	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 32,555	$ 104,300	$ 250,000	$ (145,700)
State Sources				
State Aid	3,965	-	-	-
Total Receipts	$ 36,520	$ 104,300	$ 250,000	$ (145,700)
EXPENDITURES				
Instruction	$ 82,597	$ 29,014	$ 23,000	$ 6,014
Student support services	-	-	52,000	(52,000)
Instructional support staff	-	16,086	-	16,086
Operations and maintenance	8,965	2,000	175,000	(173,000)
Total Receipts	$ 91,562	$ 47,100	$ 250,000	$ (202,900)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (55,042)	$ 57,200		
UNENCUMBERED CASH - BEGINNING	55,042	-		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 57,200		

USD 454 - BURLINGAME
Burlingame, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 33,629	$ 35,336	$ 36,413	$ (1,077)
Delinquent taxes	2,266	584	519	65
County Sources				
Motor vehicle taxes	3,528	4,176	3,617	559
Recreational vehicle taxes	107	130	90	40
Commercial vehicle tax	174	227	45	182
Total Cash Receipts	$ 39,704	$ 40,453	$ 40,684	$ (231)
EXPENDITURES				
Community Service Operations	$ 39,857	$ 42,424	$ 43,250	$ (826)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (153)	$ (1,971)		
UNENCUMBERED CASH - BEGINNING	2,124	1,971		
UNENCUMBERED CASH - ENDING	$ 1,971	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
With Comparative Actual Totals For The Prior Year Ended June 30, 2025

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Delinquent taxes	$ 147	$ 4	$ -	$ 4
EXPENDITURES				
Debt Service	$ -	$ -	$ 55,167	$ (55,167)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 147	$ 4		
UNENCUMBERED CASH - BEGINNING	55,020	55,167		
UNENCUMBERED CASH - ENDING	$ 55,167	$ 55,171		

USD 454 - BURLINGAME
Burlingame, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2026

	Title I	Title II-A	TITLE IV-A	Textbook Rental	Contingency Reserve	Title I - School Improvement	DOJ COPS SVPP	TOTAL
RECEIPTS								
Federal Sources								
Federal Aid	$ 56,740	$ 12,510	$ 12,955	$ -	$ -	$ 150,916	$ -	$ 233,121
Other Sources								
Transfers from other funds	-	-	-	50,687	-	-	-	50,687
Total Receipts	$ 56,740	$ 12,510	$ 12,955	$ 50,687	$ -	$ 150,916	$ -	$ 283,808
EXPENDITURES								
Instruction	$ 56,740	$ 12,510	$ 12,955	$ 49,108	$ -	$ 19,746	$ -	$ 151,059
Student support services	-	-	-	-	-	56,737	-	56,737
Instructional support staff	-	-	-	-	-	74,433	-	74,433
Total Expenditures	$ 56,740	$ 12,510	$ 12,955	$ 49,108	$ -	$ 150,916	$ -	$ 282,229
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ 1,579	$ -	$ -	$ -	$ 1,579
UNENCUMBERED CASH - BEGINNING	-	-	-	51,889	127,463	-	-	179,352
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ 53,468	$ 127,463	$ -	$ -	$ 180,931

USD 454 - BURLINGAME
Burlingame, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2026

	Balance July 1, 2025	Cash Receipts	Cash Disbursements	Balance June 30, 2026
District Activity				
Class of 2024	$ 305	$ (305)	$ -	$ -
Class of 2025	-	-	-	-
Class of 2026	15,790	6,384	22,174	-
Class of 2027	9,842	9,206	3,222	15,826
Class of 2028	5,161	7,800	2,434	10,527
Class of 2029	-	7,815	1,296	6,519
Class of 2032	-	1,379	-	1,379
Wrestling Club	1,781	44	1,047	778
Basketball Club	473	5,585	5,174	884
HS Volleyball Club	3,128	1,953	1,659	3,422
HS Girls Basketball Club	849	7,286	5,728	2,407
Touchdown Club	2,516	5,572	6,628	1,460
JHS Girls Basketball Club	7	675	357	325
HS Cheerleaders	596	3,224	2,992	828
Girls Softball Club	629	864	536	957
Drama	4,242	1,234	1,574	3,902
Purple Bandit Club	728	-	-	728
FBLA	(2,326)	11,513	7,289	1,898
Humanitarian Club	250	-	-	250
Kays	2,416	-	246	2,170
National Honor Society	180	-	57	123
Jr High Cheerleaders	1,941	2,473	1,481	2,933
Stucco Misc. Account	-	770	671	99
FFA	6,777	3,374	(38)	10,189
JH Volleyball	512	500	406	606
Elementary STUCCO	437	110	-	547
HS Track Team	250	-	-	250
Reading Club	476	-	-	476
Sales Tax	208	3,219	3,196	231
Student Scholarships	1,000	1,000	2,000	-
Community Service Account	901	65	-	966
Band	5,751	-	-	5,751
Helen Smith Memorial	220	-	-	220
Back to School Bash	1,395	305	967	733
Social Dues	-	240	30	210
HS Dance Team	-	776	476	300
Total Agency Funds	$ 66,435	$ 83,061	$ 71,602	$ 77,894

USD 454 - BURLINGAME
Burlingame, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Balance July 1, 2025	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2026
Gate Receipts						
HS Athletics	$ -	$ 27,765	$ 27,765	$ -	$ -	$ -
School Projects						
Yearbook	$ -	$ 1,900	$ 1,900	$ -	$ -	$ -
Concessions	2,955	16,386	14,482	4,859	-	4,859
USD 454 Reimbursement	150	61,683	61,683	150	-	150
Greenhouse Supplies	7,469	1,706	1,035	8,140	-	8,140
Journalism	2,017	4	-	2,021	-	2,021
Library	99	2,239	2,234	104	-	104
Web Design	190	-	-	190	-	190
Wood Projects	-	60	60	-	-	-
K-6 Student Activities	529	1,392	213	1,708	-	1,708
7-12 Student Activities	2,894	628	970	2,552	-	2,552
Total School Projects	$ 16,303	$ 85,998	$ 82,577	$ 19,724	$ -	$ 19,724
Total District Activity Funds	$ 16,303	$ 113,763	$ 110,342	$ 19,724	$ -	$ 19,724