USD 454 - BURLINGAME

Burlingame, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2024

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
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October 15, 2024

VARNEY
& ASSOCIATES, CPAs, LLC

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, 2024 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, 2024, 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, 2024, 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, 2023 (not presented herein), and have issued our report thereon dated October 13, 2023, which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 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 2023 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, 2024, 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, 2024

	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	$ -	$ -	$ 3,004,770	$ 3,004,770	$ -	$ 447,438	$ 447,438
Supplemental General	15,903	-	978,097	961,395	32,605	15,484	48,089
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	377	-	480,727	481,104	-	-	-
Bilingual Education	-	-	400	400	-	-	-
Capital Outlay	415,087	-	306,576	197,432	524,231	81,776	606,007
Driver Education	29,202	-	-	-	29,202	-	29,202
Food Service	63,048	-	233,359	291,818	4,589	65,700	70,289
Parent Education	-	-	-	-	-	-	-
Professional Development	7,438	-	13,206	7,804	12,840	-	12,840
Special Education	409,811	-	583,620	579,464	413,967	-	413,967
Career and Postsecondary Education	-	-	44,350	44,350	-	-	-
KPERS Special Retirement Contribution	-	-	255,905	255,905	-	-	-
Preschool-Aged At-Risk	-	-	12,720	12,720	-	-	-
Gifts and Grants	-	-	124,350	69,308	55,042	45,000	100,042
Recreation Commission	626	-	38,984	37,486	2,124	-	2,124
Non-Budgeted							
Title I	-	-	57,939	57,939	-	-	-
Title II-A	-	-	7,816	7,816	-	-	-
Title IV-A	-	-	13,092	13,092	-	-	-
Textbook Rental	7,742	-	58,180	4,050	61,872	3,953	65,825
Contingency Reserve	127,463	-	-	-	127,463	-	127,463
ESSER III	(70,825)	-	92,301	21,476	-	-	-
DOJ COPS SVPP	-	-	4,871	75,871	(71,000)	71,000	-
District Activity Funds	17,814	-	112,253	112,462	17,605	-	17,605
Bond and Interest Fund	55,017	-	3	-	55,020	-	55,020
Total Reporting Entity (Excluding Agency Funds)	$ 1,078,703	$ -	$ 6,423,519	$ 6,236,662	$ 1,265,560	$ 730,351	$ 1,995,911
Composition of Cash							
Checking Accounts							$ 1,273,377
Petty Cash							1,000
Certificates of Deposits							787,045
Total Cash							$ 2,061,422
Less: Agency funds per Schedule 3							(65,511)
Total Reporting Entity (Excluding Agency Funds)							$ 1,995,911

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, 2024

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Use of Estimates

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

Note 2: Budgetary Information

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

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

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

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

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

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

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

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

Title I	Contingency Reserve
Title II-A	ESSER III
Title IV-A	DOJ COPS SVPP
Textbook Rental	

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. 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, 2024.

At June 30, 2024, the carrying amount of the District's cash and certificates was $2,061,422. The bank balance was $2,271,751. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,000 was secured by FDIC insurance and the remaining $2,021,751 was collateralized by bank pledged securities with a fair market value of $2,236,028.

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	$ 12,720
General	At-Risk (K-12)	K.S.A. 72-5167	370,111
General	Food Service	K.S.A. 72-5167	62,899
General	Professional Development	K.S.A. 72-5167	12,000
General	Special Education	K.S.A. 72-5167	323,620
Supplemental	Bilingual Education	K.S.A. 72-5143	400
Supplemental	Food Service	K.S.A. 72-5143	10,263
Supplemental	Special Education	K.S.A. 72-5143	260,000
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	36,704
Supplemental	Textbook Rental	K.S.A. 72-5143	54,625
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	110,616
		Total Transfers	$ 1,253,958

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 www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2023. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% for the fiscal year ended June 30, 2024.

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 $255,905 for the year ended June 30, 2024.

Net Pension Liability: At June 30, 2024, the District's proportionate share of the collective net pension liability reported by KPERS was $2,502,267. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 7: Subsequent Events

Subsequent events for management's review have been evaluated through the date of the Auditor's Report.

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	$ 216,709	$ -	$ 37,727	$ 178,982	$ 178,982	$ 3,749

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

	2025	2026	2027	2028	2029	Total
Principal						
Capital Leases	$ 38,548	$ 39,219	$ 39,900	$ 40,593	$ 20,722	$ 178,982
Interest						
Capital Leases	$ 2,928	$ 2,257	$ 1,576	$ 883	$ 178	$ 7,822
TOTAL PRINCIPAL AND INTEREST	$ 41,476	$ 41,476	$ 41,476	$ 41,476	$ 20,900	$ 186,804

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2024

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	$ 3,097,581	$ (154,173)	$ 61,362	$ 3,004,770	$ 3,004,770	$ -
Supplemental General	986,912	(25,517)	-	961,395	961,395	-
Special Purpose Funds						
At-Risk (K-12)	508,577	-	-	508,577	481,104	(27,473)
Bilingual	400	-	-	400	400	-
Capital Outlay	564,500	-	-	564,500	197,432	(367,068)
Food Service	453,787	-	-	453,787	291,818	(161,969)
Parent Education	11,000	-	-	11,000	-	(11,000)
Professional Development	12,337	-	-	12,337	7,804	(4,533)
Special Education	693,000	-	-	693,000	579,464	(113,536)
Career and Postsecondary Education	77,678	-	-	77,678	44,350	(33,328)
KPERS Special Retirement Contribution	295,314	-	-	295,314	255,905	(39,409)
Preschool-Aged At-Risk	28,000	-	-	28,000	12,720	(15,280)
Gifts and Grants Fund	70,000	-	-	70,000	69,308	(692)
Recreation Commission	37,486	-	-	37,486	37,486	-
Total of all Funds	$ 6,836,572	$ (179,690)	$ 61,362	$ 6,718,244	$ 5,943,956	$ (774,288)

USD 454 - BURLINGAME
Burlingame, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursed expenditures	$ 122,945	$ 61,362	$ -	$ 61,362
State Sources				
General state aid	2,827,641	2,619,788	2,698,381	(78,593)
Special education aid	-	323,620	399,200	(75,580)
Total Cash Receipts	$ 2,950,586	$ 3,004,770	$ 3,097,581	$ (92,811)
EXPENDITURES				
Instruction	$ 865,554	$ 949,729	$ 915,031	$ 34,698
Student support services	70,850	89,324	78,700	10,624
Instructional support staff	27,964	77,445	78,200	(755)
General administration	190,497	189,826	206,700	(16,874)
School administration	193,619	267,490	282,800	(15,310)
Central services	203,744	149,189	92,500	56,689
Operations and maintenance	370,047	404,965	330,600	74,365
Student transportation	121,463	95,452	149,250	(53,798)
Community services operations	-	-	25,000	(25,000)
Transfers to other funds	906,848	781,350	938,800	(157,450)
Adjustment to comply with legal maximum	-	-	(154,173)	154,173
Legal general fund budget and expenditures	$ 2,950,586	$ 3,004,770	$ 2,943,408	$ 61,362
Adjustments for qualifying budget credits	-	-	61,362	(61,362)
Total Expenditures	$ 2,950,586	$ 3,004,770	$ 3,004,770	$ -
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 266,140	$ 329,832	$ 374,767	$ (44,935)
Delinquent taxes	17,301	12,406	5,158	7,248
County Sources				
Motor vehicle taxes	25,589	34,039	38,104	(4,065)
Recreational vehicle taxes	-	756	1,300	(544)
Commercial vehicle tax	10,114	-	-	-
State Sources				
Supplemental state aid	536,074	601,064	617,017	(15,953)
Total Cash Receipts	$ 855,218	$ 978,097	$ 1,036,346	$ (58,249)
EXPENDITURES				
Instruction	$ 227,754	$ 238,713	$ 276,200	$ (37,487)
Student support services	14,927	50,971	38,000	12,971
Instructional support staff	9,144	6,294	3,000	3,294
General administration	5,240	1,660	5,400	(3,740)
School administration	294	455	-	455
Operations and maintenance	225,405	190,694	242,412	(51,718)
Transfers to other funds	373,721	472,608	421,900	50,708
Adjustment to comply with legal maximum	-	-	(25,517)	25,517
Total Expenditures	$ 856,485	$ 961,395	$ 961,395	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,267)	$ 16,702		
UNENCUMBERED CASH - BEGINNING	17,170	15,903		
UNENCUMBERED CASH - ENDING	$ 15,903	$ 32,605		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 458,377	$ 480,727	$ 508,200	$ (27,473)
EXPENDITURES				
Instruction	$ 458,591	$ 481,104	$ 508,577	$ (27,473)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (214)	$ (377)		
UNENCUMBERED CASH - BEGINNING	591	377		
UNENCUMBERED CASH - ENDING	$ 377	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ -	$ 400	$ 400	$ -
EXPENDITURES				
Instruction	$ -	$ 400	$ 400	$ -
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 85,424	$ 129,372	$ 125,062	$ 4,310
Delinquent taxes	4,172	6,825	1,678	5,147
Interest on idle funds	25,169	41,481	-	41,481
Other	18,771	19,593	-	19,593
County Sources				
Motor vehicle taxes	6,038	13,831	9,787	4,044
Recreational vehicle taxes	-	260	334	(74)
Commercial vehicle tax	2,517	-	-	-
State Sources				
Capital Outlay State Aid	58,461	95,214	95,214	-
Total Cash Receipts	$ 200,552	$ 306,576	$ 232,075	$ 74,501
EXPENDITURES				
Instruction	$ 4,193	$ 7,625	$ 20,000	$ (12,375)
Student support services	-	-	40,000	(40,000)
Instructional support staff	-	-	10,000	(10,000)
School administration	7,900	-	20,000	(20,000)
Central services	3,950	15,465	20,000	(4,535)
Operations and maintenance	422,200	83,052	310,000	(226,948)
Student transportation	-	-	100,000	(100,000)
Facility acquisition and construction	-	49,814	-	49,814
Debt service	41,476	41,476	44,500	(3,024)
Total Expenditures	$ 479,719	$ 197,432	$ 564,500	$ (367,068)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (279,167)	$ 109,144		
UNENCUMBERED CASH - BEGINNING	694,254	415,087		
UNENCUMBERED CASH - ENDING	$ 415,087	$ 524,231		

USD 454 - BURLINGAME
Burlingame, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State safety aid	$ -	$ -	$ -	$ -
EXPENDITURES	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	29,202	29,202		
UNENCUMBERED CASH - ENDING	$ 29,202	$ 29,202		

USD 454 - BURLINGAME
Burlingame, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Food service sales	$ 49,316	$ 49,770	$ 99,300	$ (49,530)
State Sources				
School food assistance	1,506	1,397	1,460	(63)
Federal Sources				
Child nutrition programs	148,174	109,030	259,779	(150,749)
Other Sources				
Transfers from other funds	64,077	73,162	71,000	2,162
Total Cash Receipts	$ 263,073	$ 233,359	$ 431,539	$ (198,180)
EXPENDITURES				
Instructional support staff	$ -	415	$ -	$ 415
Operations and maintenance	2,920	66,192	2,987	63,205
Food service	255,321	225,211	450,800	(225,589)
Total Expenditures	$ 258,241	$ 291,818	$ 453,787	$ (161,969)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 4,832	$ (58,459)		
UNENCUMBERED CASH - BEGINNING	58,216	63,048		
UNENCUMBERED CASH - ENDING	$ 63,048	$ 4,589		

USD 454 - BURLINGAME
Burlingame, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 8,000	$ -	$ 11,000	$ (11,000)
EXPENDITURES				
Student support services	$ 8,000	$ -	$ 11,000	(11,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ -	$ 385	$ -	$ 385
State Sources				
State aid	217	821	900	(79)
Other Sources				
Transfers from other funds	5,000	12,000	5,000	7,000
Total Cash Receipts	$ 5,217	$ 13,206	$ 5,900	$ 7,306
EXPENDITURES				
Instructional support staff	$ 4,930	$ 7,804	$ 12,337	$ (4,533)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 287	$ 5,402		
UNENCUMBERED CASH - BEGINNING	7,151	7,438		
UNENCUMBERED CASH - ENDING	$ 7,438	$ 12,840		

USD 454 - BURLINGAME
Burlingame, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 675,416	$ 583,620	$ 660,400	$ (76,780)
EXPENDITURES				
Instruction	$ 600,538	$ 572,900	$ 684,000	$ (111,100)
Student transportation	9,587	6,564	9,000	(2,436)
Total Expenditures	$ 610,125	$ 579,464	$ 693,000	$ (113,536)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 65,291	$ 4,156		
UNENCUMBERED CASH - BEGINNING	344,520	409,811		
UNENCUMBERED CASH - ENDING	$ 409,811	$ 413,967		

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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 2,897	$ 7,646	$ 12,678	$ (5,032)
Other Sources				
Transfers from other funds	60,007	36,704	65,000	(28,296)
Total Cash Receipts	$ 62,904	$ 44,350	$ 77,678	$ (33,328)
EXPENDITURES				
Instruction	$ 56,311	$ 27,466	$ 61,278	$ (33,812)
Student transportation	6,593	16,884	16,400	484
Total Expenditures	$ 62,904	$ 44,350	$ 77,678	$ (33,328)
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 268,467	$ 255,905	$ 295,314	$ (39,409)
EXPENDITURES				
Instruction	$ 173,232	$ 161,789	$ 180,000	$ (18,211)
Student support services	8,298	5,891	9,000	(3,109)
Instructional support staff	4,025	8,432	7,814	618
General administration	18,067	17,360	20,000	(2,640)
School administration	22,632	25,036	30,000	(4,964)
Central services	8,456	8,088	9,000	(912)
Operations and maintenance	17,490	16,740	20,000	(3,260)
Student transportation	3,194	3,782	4,500	(718)
Food service	13,073	8,787	15,000	(6,213)
Total Expenditures	$ 268,467	$ 255,905	$ 295,314	$ (39,409)
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 9,692	$ 12,720	$ 28,000	$ (15,280)
EXPENDITURES				
Instruction	$ 9,692	$ 12,720	$ 28,000	$ (15,280)
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, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 20,000	$ 120,042	$ 65,000	$ 55,042
State Sources				
State Aid	4,916	4,308	5,000	(692)
Total Receipts	$ 24,916	$ 124,350	$ 70,000	$ 54,350
EXPENDITURES				
Instruction	$ 20,000	$ 20,000	$ 65,000	$ (45,000)
Operations and maintenance	4,916	49,308	5,000	44,308
Total Receipts	$ 24,916	$ 69,308	$ 70,000	$ (692)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ 55,042		
UNENCUMBERED CASH - BEGINNING	-	-		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ 55,042		

USD 454 - BURLINGAME
Burlingame, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 29,637	$ 33,054	$ 32,002	$ 1,052
Delinquent taxes	1,244	1,633	560	1,073
County Sources				
Motor vehicle taxes	2,962	4,213	4,243	(30)
Recreational vehicle taxes	-	84	144	(60)
Commercial vehicle tax	1,258	-	-	-
Total Cash Receipts	$ 35,101	$ 38,984	$ 36,949	$ 2,035
EXPENDITURES				
District Activities	$ 34,475	$ 37,486	$ 37,486	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 626	$ 1,498		
UNENCUMBERED CASH - BEGINNING	-	626		
UNENCUMBERED CASH - ENDING	$ 626	$ 2,124		

USD 454 - BURLINGAME
Burlingame, Kansas
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2024
With Comparative Actual Totals For The Prior Year Ended June 30, 2023

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Delinquent taxes	$ 724	$ 3	$ -	$ 3
EXPENDITURES				
Debt Service	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 724	$ 3		
UNENCUMBERED CASH - BEGINNING	54,293	55,017		
UNENCUMBERED CASH - ENDING	$ 55,017	$ 55,020		

USD 454 - BURLINGAME
Burlingame, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2024

	Title I	Title II-A	TITLE IV-A	Textbook Rental	Contingency Reserve	ESSER III	DOJ COPS SVPP	TOTAL
RECEIPTS								
Federal Sources								
Federal Aid	$ 57,939	$ 7,816	$ 13,092	$ 3,555	$ -	$ 92,301	$ 4,871	$ 179,574
Other Sources								
Transfers from other funds	-	-	-	54,625	-	-	-	54,625
Total Receipts	$ 57,939	$ 7,816	$ 13,092	$ 58,180	$ -	$ 92,301	$ 4,871	$ 234,199
EXPENDITURES								
Instruction	$ 57,939	$ 7,816	$ 13,092	$ 4,050	$ -	$ 21,476	$ -	$ 104,373
Instructional support staff	-	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	4,871	4,871
Facility acquisition and construction	-	-	-	-	-	-	71,000	71,000
Total Expenditures	$ 57,939	$ 7,816	$ 13,092	$ 4,050	$ -	$ 21,476	$ 75,871	$ 180,244
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ 54,130	$ -	$ 70,825	$ (71,000)	$ 53,955
UNENCUMBERED CASH - BEGINNING	-	-	-	7,742	127,463	(70,825)	-	64,380
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-	-	-	-	-	-	-
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ 61,872	$ 127,463	$ -	$ (71,000)	$ 118,335

USD 454 - BURLINGAME
Burlingame, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Balance June 30, 2024
District Activity				
Class of 2022	$ 595	$ -	$ 595	$ -
Class of 2023	205	(10)	195	-
Class of 2024	15,729	6,803	22,227	305
Class of 2025	12,199	22,071	11,313	22,957
Class of 2026	1,919	705	(1,876)	4,500
Class of 2027	-	1,870	(2,058)	3,928
Wrestling Club	3,169	3,357	5,109	1,417
Basketball Club	1,034	840	1,371	503
Volleyball Club	3,460	3,837	1,735	5,562
HS Girls Basketball Club	2,535	6,137	6,112	2,560
Touchdown Club	2,167	7,066	6,295	2,938
JHS Girls Basketball Club	7	-	-	7
HS Cheerleaders	478	1,917	1,909	486
Girls Softball Club	629	-	-	629
Drama	4,823	1,671	2,864	3,630
Purple Bandit Club	728	-	-	728
FBLA	978	140	668	450
Humanitarian Club	250	-	-	250
Kays	2,966	-	526	2,440
National Honor Society	180	-	-	180
Jr High Cheerleaders	2,487	513	666	2,334
Scholar Bowl	(1,014)	-	(1,014)	-
Student Council	(1,444)	-	(1,444)	-
Reading Club	476	-	-	476
Sales Tax	42	-	42	-
Student Scholarships	-	1,000	1,000	-
Community Service Account	901	-	-	901
Band	6,427	108	-	6,535
Helen Smith Memorial	220	-	-	220
Back to School Bash	705	1,482	612	1,575
Total Agency Funds	$ 62,851	$ 59,507	$ 56,847	$ 65,511

USD 454 - BURLINGAME
Burlingame, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2024

	Balance July 1, 2023	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2024
Gate Receipts						
HS Athletics	$ -	$ 26,531	$ 26,531	$ -	$ -	$ -
School Projects						
Yearbook	$ -	$ 1,665	$ 1,665	$ -	$ -	$ -
Concessions	1,249	22,037	19,455	3,831	-	3,831
USD 454 Reimbursement	150	53,478	53,478	150	-	150
Greenhouse Supplies	8,392	2,400	4,358	6,434	-	6,434
Journalism	2,927	-	964	1,963	-	1,963
Library	98	3,408	3,409	97	-	97
Web Design	190	-	-	190	-	190
Wood Projects	-	683	683	-	-	-
K-6 Student Activities	751	730	367	1,114	-	1,114
7-12 Student Activities	4,057	1,321	1,552	3,826	-	3,826
Subtotal School Projects	$ 17,814	$ 85,722	$ 85,931	$ 17,605	$ -	$ 17,605
Total District Activity Funds	$ 17,814	$ 112,253	$ 112,462	$ 17,605	$ -	$ 17,605