UNIFIED SCHOOL DISTRICT #462

Burden, Kansas

Independent Auditor's Reports and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2023

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #462
Burden, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #462, Burden, Kansas, as of and for the year ended June 30, 2023, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

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

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

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.

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 opinion. 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 Unified School District #462'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, the individual fund schedules of regulatory basis receipts and expenditures-actual and

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District #462 as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated December 22, 2022, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (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 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

November 20, 2023
Chanute, Kansas

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
General	$ 0.24	$ -	$ 3,062,609.79	$ 3,062,610.00	$ 0.03	$ 119,670.03	$ 119,670.06
Supplemental General	34,898.48	-	947,372.36	957,930.00	24,340.84	39,928.67	64,269.51
Special Purpose Funds:							
Pre-K At-Risk	-	-	33,922.00	33,922.00	-	-	-
At-Risk	43,828.85	-	498,203.00	393,979.80	148,052.05	71,576.20	219,628.25
Virtual Education	1,540.00	-	-	1,540.00	-	-	-
Capital Outlay	952,196.79	-	313,875.85	196,782.73	1,069,289.91	-	1,069,289.91
Driver Education	4,520.03	-	5,360.00	355.96	9,524.07	-	9,524.07
Food Service	92,251.40	-	247,666.04	286,012.08	53,905.36	-	53,905.36
Professional Development	9,581.72	-	-	-	9,581.72	-	9,581.72
Textbook Rent	11,781.96	-	9,439.00	9,824.12	11,396.84	-	11,396.84
Technology Fees	9,719.37	-	3,070.00	-	12,789.37	-	12,789.37
Special Education	146,318.25	-	610,866.00	531,268.32	225,915.93	-	225,915.93
Vocational Education	123,249.60	-	232,262.10	232,232.76	123,278.94	31,064.50	154,343.44
Title I	12,316.11	-	-	12,316.11	-	-	-
Title II-A Teacher Quality	-	-	14,795.00	1,307.22	13,487.78	-	13,487.78
Title II-A Teacher Quality Current	4,261.17	-	-	4,261.17	-	-	-
Title I Current	-	-	83,085.00	79,838.75	3,246.25	7,887.34	11,133.59
Title IV-A	-	-	14,220.00	12,034.23	2,185.77	-	2,185.77
Title IV-A Current	2,604.83	-	-	2,604.83	-	-	-
Small Rural/ Title IV-A Current	1.01	-	14,714.00	14,714.90	0.11	13,330.40	13,330.51
ESSER II Grant	(30,819.40)	-	31,667.00	847.60	-	-	-
ESSER III Grant	20,515.82	-	269,530.00	331,541.87	(41,496.05)	29,931.35	(11,564.70)
KPERS Special Retirement Contributions	-	-	328,403.08	328,403.08	-	-	-
Contingency Reserve	117,997.89	-	-	-	117,997.89	-	117,997.89
Grant	8,819.80	-	65,973.47	65,907.00	8,886.27	6,476.74	15,363.01
Recreation Commission	5,907.84	-	22,515.41	23,000.00	5,423.25	-	5,423.25
Memorial Scholarship	5,240.37	-	2,750.00	3,750.00	4,240.37	-	4,240.37

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

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Special Purpose Funds (Continued):							
2016 Bond Compliance	$ 5,000.00	$ -	$ -	$ 5,000.00	$ -	$ -	$ -
Gate Receipts	6,178.15	-	71,241.30	53,048.19	24,371.26	-	24,371.26
Bond and Interest Fund:							
Bond and Interest	504,199.06	-	418,923.96	412,200.00	510,923.02	-	510,923.02
Total Reporting Entity (Excluding Agency Funds)	$ 2,092,109.34	$ -	$ 7,302,464.36	$ 7,057,232.72	$ 2,337,340.98	$ 319,865.23	$ 2,657,206.21

Composition of Cash	
Checking Account	$ 718,384.67
Money Market Account	1,914,070.99
Petty Cash Accounts	1,500.00
Activity Checking Accounts	109,696.05
Total Cash	2,743,651.71
Less Agency Funds per Schedule 3	(86,445.50)
Total Reporting Entity	$ 2,657,206.21

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

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #462, Burden, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity
The District is a municipal corporation governed by an elected seven-member board. This financial statement present Unified School District #462.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entities:

USD #462 Educational Foundation - The economic resources received or held by the component unit are held almost entirely for the direct benefit of the District. The USD #462 Educational Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Association serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

Regulatory Basis Fund Types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #462, for the year ended June 30, 2023:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (continued)

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.

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

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

Basis of Presentation – Regulatory Basis of Accounting

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

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

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year on or before August 1.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5.
3. Public hearing on or before August 15, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25.

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 District had no such amendments during the fiscal year, however, the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special purpose funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the ESSER III Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in compliance with Kansas budget laws.

The District was in apparent violation of K.S.A. 10-130, which required bond payments to be remitted to the state fiscal agency at least 20 days before the redemption of such bonds and the payment of the interest thereon. In apparent violation of K.S.A. 10-130, one bond payment was received by the Office of the State Treasurer twelve days prior the redemption date.

3. DEPOSITS AND INVESTMENTS

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

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

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

3. DEPOSITS AND INVESTMENTS (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2023.

At year-end, the District's carrying amount of deposits was $2,743,651.71 and the bank balance was $2,854,180.02. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $475,041.03 was covered by FDIC insurance and $2,379,138.99 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. RIGHT TO USE CONTRACTS

As of June 30, 2023 the District has entered into contracts for a Bobcat Skid Steer and copy machines. Total payments for the year ended June 30, 2023 was $14,829.87. Under the current agreements, the future minimum rentals are as follows:

2024	$ 8,171.28
2025	6,917.28
2026	6,290.28
2027	5,887.52

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds:									
Series 2016	3.00%	8/16/2016	$4,875,000.00	9/1/2036	$ 4,875,000.00	$ -	$ 270,000.00	$ 4,605,000.00	$ 142,200.00
Total Contractual Indebtedness					$ 4,875,000.00	$ -	$ 270,000.00	$ 4,605,000.00	$ 142,200.00

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

Issue	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029-2033	June 30, 2034-2037	Totals
Principal								
General Obligation Bonds:								
Series 2016	$ 275,000.00	$ 285,000.00	$ 290,000.00	$ 300,000.00	$ 305,000.00	$ 1,655,000.00	$ 1,495,000.00	$ 4,605,000.00
Total Principal	275,000.00	285,000.00	290,000.00	300,000.00	305,000.00	1,655,000.00	1,495,000.00	4,605,000.00
Interest								
General Obligation Bonds:								
Series 2016	134,025.00	125,625.00	117,000.00	108,150.00	99,075.00	351,075.00	91,275.00	1,026,225.00
Total Interest	134,025.00	125,625.00	117,000.00	108,150.00	99,075.00	351,075.00	91,275.00	1,026,225.00
Total Principal and Interest	$ 409,025.00	$ 410,625.00	$ 407,000.00	$ 408,150.00	$ 404,075.00	$ 2,006,075.00	$ 1,586,275.00	$ 5,631,225.00

6. 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

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

6. DEFINED BENEFIT PENSION PLAN (Continued)

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $328,403.08 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $3,150,411.00. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

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 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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

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

Compensated Absences
Sick Leave: The school District's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of fifty days. Full time employees are granted one day of leave per calendar month worked. Days earned over fifty will be bought by the District at the rate of $50.00 per day. Certified personnel whose years of service in the District and age combine for a total of 75 or more are eligible upon retirement to have all remaining leave days paid at the then current certified substitute teacher rate.

Vacation Leave: Classified personnel employed on a twelve month, full-time basis are eligible for paid vacation time. After one year of employment – 5 days of paid vacation each year, after three years of employment – 10 days of paid vacation each year, and after ten years of employment – 15 days of paid vacation each year. There is no payment for unused vacation when an employee ceases employment with the District.

In accordance with the above criteria, the District has estimated a liability for discretionary leave, which has been earned, but not taken by District employees of $51,874.70. With the exception of the above estimate, the District has not estimated a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

9. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

10. INTERFUND TRANSFERS

Operating and residual transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 610,866.00
General	At-Risk	K.S.A. 72-5167	393,980.00
General	Vocational Education	K.S.A. 72-5167	171,935.00
General	Capital Outlay	K.S.A. 72-5167	36,856.46
Supplemental			

10. INTERFUND TRANSFERS (Continued)

Operating and residual transfers were as follows (continued):

From Fund:	To Fund:	Statutory Authority	Amount
General	Vocational Education	K.S.A. 72-5143	$ 50,029.10
Supplemental General	At-Risk	K.S.A. 72-5143	104,223.00
Supplemental General	Pre-K At-Risk	K.S.A. 72-5143	33,922.00

Residual transfer:

From Fund:	To Fund:	Statutory Authority	Amount
2016 Bond Compliance	Bond and Interest	K.S.A. 10-132	$ 5,000.00

11. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. The District did approve the purchase of a new school bus for $119,706.00 to be paid with using funds held in reserve.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2023

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 3,085,448.00	$ (22,838.00)	$ -	$ 3,062,610.00	$ 3,062,610.00	$ -
Supplemental General	967,690.00	(9,760.00)	-	957,930.00	957,930.00	-
Special Purpose Funds:						
Pre-K At-Risk	53,500.00	-	-	53,500.00	33,922.00	(19,578.00)
At-Risk	535,751.00	-	-	535,751.00	393,979.80	(141,771.20)
VIRTUAL EDUCATION	1,540.00	-	-	1,540.00	1,540.00	-
Capital Outlay	1,190,587.00	-	-	1,190,587.00	196,782.73	(993,804.27)
Driver Education	11,140.00	-	-	11,140.00	355.96	(10,784.04)
Food Service	362,591.00	-	-	362,591.00	286,012.08	(76,578.92)
Professional Development	11,836.00	-	-	11,836.00	-	(11,836.00)
Special Education	639,474.00	-	-	639,474.00	531,268.32	(108,205.68)
Vocational Education	242,650.00	-	-	242,650.00	232,232.76	(10,417.24)
KPERS Special Retirement Contributions	361,789.00	-	-	361,789.00	328,403.08	(33,385.92)
Recreation Commission	23,000.00	-	-	23,000.00	23,000.00	-
Bond and Interest Fund:						
Bond and Interest	412,210.00	-	-	412,210.00	412,200.00	(10.00)

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Mineral Production Tax	$ 1,571.11	$ 2,380.79	$ -	$ 2,380.79
State Sources				
General State Aid	2,703,617.00	2,689,907.00	2,647,292.00	42,615.00
Special Education Aid	378,183.00	370,322.00	438,156.00	(67,834.00)
Total Receipts	3,083,371.11	3,062,609.79	$ 3,085,448.00	$ (22,838.21)
Expenditures				
Instruction	946,478.46	996,993.77	$ 1,143,074.00	$ (146,080.23)
Support Services				
Student Support	12,200.16	16,341.19	14,410.00	1,931.19
Instructional Support	88,717.01	94,526.37	91,309.00	3,217.37
General Administration	125,675.19	117,907.18	128,940.00	(11,032.82)
School Administration	275,339.92	260,020.91	293,040.00	(33,019.09)
Central Services	124,153.40	122,642.26	131,555.00	(8,912.74)
Operations & Maintenance	222,262.21	63,560.81	232,978.00	(169,417.19)
Student Transportation Services	171,508.24	176,625.39	176,967.00	(341.61)
Other Supplemental Services	369.48	354.66	500.00	(145.34)

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
At-Risk Fund	$ 328,479.00	$ 393,980.00	$ 377,019.00	$ 16,961.00
Pre-K At-Risk Fund	37,650.00	-	-	-
Capital Outlay Fund	75,000.00	36,856.46	-	36,856.46
Contingency Reserve Fund	19,439.34	-	-	-
Virtual Education Fund	2,000.00	-		-
Driver Training	-	-	2,500.00	(2,500.00)
Vocational Education Fund	150,000.00	171,935.00	55,000.00	116,935.00
Special Education Fund	504,098.59	610,866.00	438,156.00	172,710.00
Total Certified Budget			3,085,448.00	(22,838.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(22,838.00)	22,838.00
Total Expenditures	3,083,371.00	3,062,610.00	$ 3,062,610.00	$ -
Receipts Over (Under) Expenditures	0.11	(0.21)		
Unencumbered Cash, Beginning	0.13	0.24		
Unencumbered Cash, Ending	$ 0.24	$ 0.03		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 357,993.78	$ 367,015.27	$ 396,926.00	$ (29,910.73)
Delinquent Tax	12,600.25	10,189.42	3,653.00	6,536.42
County Sources				
Motor Vehicle Tax	31,542.99	33,400.21	38,988.00	(5,587.79)
Commercial Vehicle Tax	1,404.00	841.07	1,299.00	(457.93)
Recreational Vehicle Tax	737.90	883.87	753.00	130.87
16/20M Truck Tax	4,207.79	4,636.52	-	4,636.52
State Sources				
Supplemental State Aid	539,926.00	530,406.00	535,810.00	(5,404.00)
Federal Sources				
Federal Aid	1,281.20	-	-	-
Total Receipts	949,693.91	947,372.36	$ 977,429.00	$ (30,056.64)
Expenditures				
Instruction	116,206.54	118,572.13	$ 118,000.00	$ 572.13
Support Services				
Student Support	2,386.60	8,833.88	600.00	8,233.88
Instructional Support	43,761.66	81,853.14	39,400.00	42,453.14
General Administration	7,357.16	7,502.21	7,365.00	137.21
School Administration	23,354.56	23,055.28	23,300.00	(244.72)
Central Services	-	26,478.60	22,640.00	3,838.60
Operations & Maintenance	376,633.76	416,238.76	415,357.00	881.76
Student Transportation Services	63,929.44	87,221.90	72,625.00	14,596.90
Other Supplemental Services	25,658.91	-	-	-
Facility Acquisition and Construction Services				
Building Improvement	3,183.74	-	-	-

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to:				
At-Risk Fund	$ 92,412.00	$ 104,223.00	$ 114,903.00	$ (10,680.00)
Pre-K At-Risk Fund	-	33,922.00	48,500.00	(14,578.00)
Special Education Fund	102,186.83	-	55,000.00	(55,000.00)
Vocational Education Fund	100,000.00	50,029.10	50,000.00	29.10
Total Certified Budget			967,690.00	(9,760.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(9,760.00)	9,760.00
Total Expenditures	957,071.20	957,930.00	$ 957,930.00	$ -
Receipts Over (Under) Expenditures	(7,377.29)	(10,557.64)		
Unencumbered Cash, Beginning	42,275.77	34,898.48		
Unencumbered Cash, Ending	$ 34,898.48	$ 24,340.84		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
PRE-K AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Source:				
Miscellaneous	$ -	$ -	$ 5,000.00	$ (5,000.00)
Operating Transfer from:				
General Fund	37,650.00	-	-	-
Supplemental General Fund	-	33,922.00	48,500.00	(14,578.00)
Total Receipts	37,650.00	33,922.00	$ 53,500.00	$ (19,578.00)
Expenditures				
Instruction	37,650.00	33,922.00	$ 53,500.00	$ (19,578.00)
Total Expenditures	37,650.00	33,922.00	$ 53,500.00	$ (19,578.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from:				
General Fund	$ 328,479.00	$ 393,980.00	$ 377,019.00	$ 16,961.00
Supplemental General Fund	92,412.00	104,223.00	114,903.00	(10,680.00)
Total Receipts	420,891.00	498,203.00	$ 491,922.00	$ 6,281.00
Expenditures				
Instruction	372,431.58	331,569.78	$ 485,066.00	$ (153,496.22)
Support Services				
Student Support	48,459.42	62,410.02	50,685.00	11,725.02
Total Expenditures	420,891.00	393,979.80	$ 535,751.00	$ (141,771.20)
Receipts Over (Under) Expenditures	-	104,223.20		
Unencumbered Cash, Beginning	43,828.85	43,828.85		
Unencumbered Cash, Ending	$ 43,828.85	$ 148,052.05		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfer from General Fund	$ 2,000.00	$ -	$ -	$ -
Total Receipts	2,000.00	-	$ -	$ -
Expenditures				
Instruction	700.00	1,540.00	$ 1,540.00	$ -
Total Expenditures	700.00	1,540.00	$ 1,540.00	$ -
Receipts Over (Under) Expenditures	1,300.00	(1,540.00)		
Unencumbered Cash, Beginning	240.00	1,540.00		
Unencumbered Cash, Ending	$ 1,540.00	$ -		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 149,127.49	$ 147,317.63	$ 144,070.00	$ 3,247.63
Delinquent Tax	5,054.99	4,235.83	1,522.00	2,713.83
Interest on Idle Funds	3,202.77	19,834.65	-	19,834.65
Other	44,811.96	13,047.61	-	13,047.61
County Sources				
Motor Vehicle Tax	13,797.04	13,903.45	16,232.00	(2,328.55)
Commercial Vehicle Tax	618.63	350.04	541.00	(190.96)
Recreational Vehicle Tax	324.50	367.90	313.00	54.90
16/20M Truck Tax	1,862.42	1,937.28	-	1,937.28
State Sources				
Capital Outlay State Aid	74,519.00	76,025.00	76,025.00	-
Operating Transfers from				
General Fund	75,000.00	36,856.46	-	36,856.46
Total Receipts	368,318.80	313,875.85	$ 238,703.00	$ 75,172.85
Expenditures				
Instruction	-	12.00	$ -	$ 12.00
Support Services			50,000.00	
Operations & Maintenance	6,685.48	168,233.56	478,377.00	(310,143.44)
Student Transportation Services	61,250.00	18,264.00	155,000.00	(136,736.00)
Facility Acquisition and Construction Services				
Land Acquisition	-	-	25,000.00	(25,000.00)
Building Improvement	97,844.28	10,273.17	482,210.00	(471,936.83)
Total Expenditures	165,779.76	196,782.73	$ 1,190,587.00	$ (943,804.27)
Receipts Over (Under) Expenditures	202,539.04	117,093.12		
Unencumbered Cash, Beginning	749,657.75	952,196.79		
Unencumbered Cash, Ending	$ 952,196.79	$ 1,069,289.91		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	$ 600.00	$ 200.00	$ 880.00	$ (680.00)
State Sources				
State Aid	3,538.00	3,360.00	3,240.00	120.00
Other State Aid	2,200.00	1,800.00	-	1,800.00
Operating Transfer from				
General Fund	-	-	2,500.00	(2,500.00)
Total Receipts	6,338.00	5,360.00	$ 6,620.00	$ (1,260.00)
Expenditures				
Instruction	5,690.00	355.96	$ 10,140.00	$ (9,784.04)
Support Services				
Student Transportation Services	500.00	-	1,000.00	(1,000.00)
Total Expenditures	6,190.00	355.96	$ 11,140.00	$ (10,784.04)
Receipts Over (Under) Expenditures	148.00	5,004.04		
Unencumbered Cash, Beginning	4,372.03	4,520.03		
Unencumbered Cash, Ending	$ 4,520.03	$ 9,524.07		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 12,061.19	$ 57,434.45	$ 92,015.00	$ (34,580.55)
Miscellaneous Receipts	429.31	809.23	-	809.23
State Sources				
Food Service Aid	1,741.03	1,709.54	1,808.00	(98.46)
Federal Sources				
Child Nutrition Aid	247,425.66	178,123.05	176,517.00	1,606.05
Fresh Fruits and Vegetables	10,952.20	9,589.77	-	9,589.77
Total Receipts	272,609.39	247,666.04	$ 270,340.00	$ (22,673.96)
Expenditures				
Support Services				
Operation of Non-Instructional Services				
Food Service Operations	270,209.09	286,012.08	$ 362,591.00	$ (76,578.92)
Total Expenditures	270,209.09	286,012.08	$ 362,591.00	$ (76,578.92)
Receipts Over (Under) Expenditures	2,400.30	(38,346.04)		
Unencumbered Cash, Beginning	89,851.10	92,251.40		
Unencumbered Cash, Ending	$ 92,251.40	$ 53,905.36		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ -	$ -	$ 2,254.00	$ (2,254.00)
Total Receipts	-	-	$ 2,254.00	$ (2,254.00)
Expenditures				
Support Services				
Student Support	-	-	$ 11,836.00	$ (11,836.00)
Instructional Support	1,368.50	-	-	-
Total Expenditures	1,368.50	-	$ 11,836.00	$ (11,836.00)
Receipts Over (Under) Expenditures	(1,368.50)	-		
Unencumbered Cash, Beginning	10,950.22	9,581.72		
Unencumbered Cash, Ending	$ 9,581.72	$ 9,581.72		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TEXTBOOK RENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Receipts	$ 11,680.32	$ 9,439.00
Total Receipts	11,680.32	9,439.00
Expenditures		
Instruction	3,583.33	8,769.55
Support Services		
Instructional Staff Support	2,969.82	1,054.57
Total Expenditures	6,553.15	9,824.12
Receipts Over (Under) Expenditures	5,127.17	(385.12)
Unencumbered Cash, Beginning	6,654.79	11,781.96
Unencumbered Cash, Ending	$ 11,781.96	$ 11,396.84

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TECHNOLOGY FEES FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Receipts	$ 2,710.00	$ 3,070.00
Total Receipts	2,710.00	3,070.00
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	2,710.00	3,070.00
Unencumbered Cash, Beginning	7,009.37	9,719.37
Unencumbered Cash, Ending	$ 9,719.37	$ 12,789.37

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Federal Sources				
ESSER Grant	$ 17,468.00	$ -	$ -	$ -
Operating Transfers from:				
General Fund	504,098.59	610,866.00	438,156.00	172,710.00
Supplemental General Fund	102,186.83	-	55,000.00	(55,000.00)
Total Receipts	623,753.42	610,866.00	$ 493,156.00	$ 117,710.00
Expenditures				
Instruction	567,031.17	523,458.99	$ 629,229.00	$ (105,770.01)
Support Services				
Student Transportation Services	9,642.17	7,809.33	10,245.00	(2,435.67)
Total Expenditures	576,673.34	531,268.32	$ 639,474.00	$ (108,205.68)
Receipts Over (Under) Expenditures	47,080.08	79,597.68		
Unencumbered Cash, Beginning	99,238.17	146,318.25		
Unencumbered Cash, Ending	$ 146,318.25	$ 225,915.93		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Transportation Aid	$ -	$ 10,298.00	$ 14,400.00	(4,102.00)
Federal Sources				
Federal Grants	1,312.80	-	-	-
Operating Transfers from:				
General Fund	150,000.00	171,935.00	55,000.00	116,935.00
Supplemental General Fund	100,000.00	50,029.10	50,000.00	29.10
Total Receipts	251,312.80	232,262.10	$ 119,400.00	$ 112,862.10
Expenditures				
Instruction	215,112.22	223,723.68	$ 232,675.00	$ (8,951.32)
Support Services				
Operations & Maintenance	9,729.58	8,509.08	9,975.00	(1,465.92)
Total Expenditures	224,841.80	232,232.76	$ 242,650.00	$ (10,417.24)
Receipts Over (Under) Expenditures	26,471.00	29.34		
Unencumbered Cash, Beginning	96,778.60	123,249.60		
Unencumbered Cash, Ending	$ 123,249.60	$ 123,278.94		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 84,957.00	$ -
Total Receipts	84,957.00	-
Expenditures		
Instruction	72,640.89	12,316.11
Total Expenditures	72,640.89	12,316.11
Receipts Over (Under) Expenditures	12,316.11	(12,316.11)
Unencumbered Cash, Beginning	-	12,316.11
Unencumbered Cash, Ending	$ 12,316.11	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE II-A TEACHER QUALITY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ 14,795.00
Total Receipts	-	14,795.00
Expenditures		
Instruction	6,555.87	1,307.22
Total Expenditures	6,555.87	1,307.22
Receipts Over (Under) Expenditures	(6,555.87)	13,487.78
Unencumbered Cash, Beginning	6,555.87	-
Unencumbered Cash, Ending	$ -	$ 13,487.78

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE II-A TEACHER QUALITY CURRENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 13,890.00	$ -
Total Receipts	13,890.00	-
Expenditures		
Instruction	9,628.83	4,261.17
Total Expenditures	9,628.83	4,261.17
Receipts Over (Under) Expenditures	4,261.17	(4,261.17)
Unencumbered Cash, Beginning	-	4,261.17
Unencumbered Cash, Ending	$ 4,261.17	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE I CURRENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ 83,085.00
Total Receipts	-	83,085.00
Expenditures		
Instruction	13,055.56	79,838.75
Total Expenditures	13,055.56	79,838.75
Receipts Over (Under) Expenditures	(13,055.56)	3,246.25
Unencumbered Cash, Beginning	13,055.56	-
Unencumbered Cash, Ending	$ -	$ 3,246.25

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE IV-A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ 14,220.00
Total Receipts	-	14,220.00
Expenditures		
Instruction	2,472.90	12,034.23
Total Expenditures	2,472.90	12,034.23
Receipts Over (Under) Expenditures	(2,472.90)	2,185.77
Unencumbered Cash, Beginning	2,472.90	-
Unencumbered Cash, Ending	$ -	$ 2,185.77

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
TITLE IV-A CURRENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 14,143.00	$ -
Total Receipts	14,143.00	-
Expenditures		
Instruction	11,538.17	2,604.83
Total Expenditures	11,538.17	2,604.83
Receipts Over (Under) Expenditures	2,604.83	(2,604.83)
Unencumbered Cash, Beginning	-	2,604.83
Unencumbered Cash, Ending	$ 2,604.83	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
SMALL RURAL/TITLE IV-A CURRENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 25,916.00	$ 14,714.00
Total Receipts	25,916.00	14,714.00
Expenditures		
Instruction	25,915.08	14,714.90
Total Expenditures	25,915.08	14,714.90
Receipts Over (Under) Expenditures	0.92	(0.90)
Unencumbered Cash, Beginning	0.09	1.01
Unencumbered Cash, Ending	$ 1.01	$ 0.11

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
SMALL RURAL/TITLE IV-A FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	0.92	-
Total Expenditures	0.92	-
Receipts Over (Under) Expenditures	(0.92)	-
Unencumbered Cash, Beginning	0.92	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
ESSER II GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 261,195.00	$ 31,667.00
Total Receipts	261,195.00	31,667.00
Expenditures		
Instruction	184,642.83	(462.81)
Supplemental Services		
Student Support	90,883.46	944.25
Instructional Support	1,400.00	-
Operations & Maintenance	15,088.11	366.16
Total Expenditures	292,014.40	847.60
Receipts Over (Under) Expenditures	(30,819.40)	30,819.40
Unencumbered Cash, Beginning	-	(30,819.40)
Unencumbered Cash, Ending	$ (30,819.40)	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
ESSER III GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	$ 41,322.00	$ 269,530.00
Total Receipts	41,322.00	269,530.00
Expenditures		
Instruction	20,806.18	249,015.53
Support Services		
Student Support	-	71,552.11
Instructional Support	-	2,946.38
Operations and Maintenance	-	6,554.36
Student Transportation Services	-	1,473.49
Total Expenditures	20,806.18	331,541.87
Receipts Over (Under) Expenditures	20,515.82	(62,011.87)
Unencumbered Cash, Beginning	-	20,515.82
Unencumbered Cash, Ending	$ 20,515.82	$ (41,496.05)

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS Contributions	$ 314,598.73	$ 328,403.08	$ 361,789.00	$ (33,385.92)
Total Receipts	314,598.73	328,403.08	$ 361,789.00	$ (33,385.92)
Expenditures				
Instruction	219,275.24	228,896.87	$ 252,166.00	$ (23,269.13)
Support Services				
General Administration	16,359.15	17,076.96	18,813.00	(1,736.04)
School Administration	25,167.89	26,272.25	28,943.00	(2,670.75)
Operations and Maintenance	21,707.31	22,659.81	24,963.00	(2,303.19)
Student Transportation Services	16,044.53	16,748.54	18,452.00	(1,703.46)
Other Supplemental Services	5,662.78	5,911.28	6,512.00	(600.72)
Food Service	10,381.83	10,837.37	11,940.00	(1,102.63)
Total Expenditures	314,598.73	328,403.08	$ 361,789.00	$ (33,385.92)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfer from General Fund	$ 19,439.34	$ -
Total Receipts	19,439.34	-
Expenditures		
Miscellaneous	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	19,439.34	-
Unencumbered Cash, Beginning	- 79,827.62	117,997.89
Cancelled Encumbrances	18,730.93	-
Unencumbered Cash, Ending	$ 117,997.89	$ 117,997.89

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	$ 64,369.00	$ 65,907.00
Other State Aid	500.00	-
Local Sources		
Donations	1,200.00	66.47
Total Receipts	66,069.00	65,973.47
Expenditures		
Instruction	15,600.00	10,770.00
Support Services		
Student Support	42,346.52	41,353.00
Operation of Non-Instructional Services		
Food Service Operations	12,342.00	13,784.00
Total Expenditures	70,288.52	65,907.00
Receipts Over (Under) Expenditures	(4,219.52)	66.47
Unencumbered Cash, Beginning	13,039.32	8,819.80
Unencumbered Cash, Ending	$ 8,819.80	$ 8,886.27

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Actual	Current Budget	Current Variance- Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 18,692.28	$ 19,906.74	$ 19,451.00	$ 455.74
Delinquent Tax	653.79	536.79	191.00	345.79
County Sources				
Motor Vehicle Tax	1,725.81	1,739.83	2,031.00	(291.17)
Commercial Vehicle Tax	77.38	43.79	67.00	(23.21)
Recreational Vehicle Tax	40.56	46.05	39.00	7.05
16/20 Truck Tax	233.95	242.21	-	242.21
Total Receipts	21,423.77	22,515.41	$ 21,779.00	$ 736.41
Expenditures				
Community Service Operations	22,000.00	23,000.00	$ 23,000.00	$ -
Total Expenditures	22,000.00	23,000.00	$ 23,000.00	$ -
Receipts Over (Under) Expenditures	(576.23)	(484.59)		
Unencumbered Cash, Beginning	6,484.07	5,907.84		
Unencumbered Cash, Ending	$ 5,907.84	$ 5,423.25		

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
MEMORIAL SCHOLARSHIP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Local Source		
Donations	$ 4,090.00	$ 2,750.00
Total Receipts	4,090.00	2,750.00
Expenditures		
Community Service Operations	2,850.00	3,750.00
Total Expenditures	2,850.00	3,750.00
Receipts Over (Under) Expenditures	1,240.00	(1,000.00)
Unencumbered Cash, Beginning	4,000.37	5,240.37
Unencumbered Cash, Ending	$ 5,240.37	$ 4,240.37

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
2016 BOND COMPLIANCE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Bond Proceeds	$ -	$ -
Total Receipts	-	-
Expenditures		
Residual Transfer to		
Bond and Interest Fund	-	5,000.00
Total Expenditures	-	5,000.00
Receipts Over (Under) Expenditures	-	(5,000.00)
Unencumbered Cash, Beginning	5,000.00	5,000.00
Unencumbered Cash, Ending	$ 5,000.00	$ -

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2023
(With Comparative Actual Amounts for the Year Ended June 30, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 309,308.45	$ 329,338.88	$ 322,003.00	$ 7,335.88
Delinquent Tax	10,679.02	8,999.19	3,156.00	5,843.19
County Sources				
Motor Vehicle Tax	30,237.56	28,839.01	33,664.00	(4,824.99)
Commercial Vehicle Tax	1,366.17	726.08	1,121.00	(394.92)
Recreational Vehicle Tax	714.97	763.09	650.00	113.09
16/20M Truck Tax	4,176.69	4,037.71	-	4,037.71
State Sources				
Supplemental State Aid	158,688.00	41,220.00	41,290.00	(70.00)
Residual Transfer from 2016 Bond Compliance Fund	-	5,000.00	-	5,000.00
Total Receipts	515,170.86	418,923.96	$ 401,884.00	$ 17,039.96
Expenditures				
Debt Service				
Principal	290,000.00	270,000.00	$ 270,000.00	$ -
Interest	150,286.80	142,200.00	142,200.00	-
Bond Fees	-	-	10.00	(10.00)
Total Expenditures	440,286.80	412,200.00	$ 412,210.00	$ (10.00)
Receipts Over (Under) Expenditures	74,884.06	6,723.96		
Unencumbered Cash, Beginning	429,315.00	504,199.06		
Unencumbered Cash, Ending	$ 504,199.06	$ 510,923.02		

Schedule 3

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
District Programs				
Sales Tax	$ 12.93	$ 6,888.15	$ 6,689.65	$ 211.43
Staff Reimbursement	1,401.84	40,911.73	41,192.86	1,120.71
Special Projects				
Yearbook	4,664.44	3,235.82	3,654.89	4,245.37
Student Organizations				
FFA	5,001.10	44,714.91	40,586.87	9,129.14
Student Council	431.12	1,780.00	1,769.83	441.29
Graphics	17,884.29	16,085.49	24,554.39	9,415.39
Music	14,362.70	10,069.20	6,494.31	17,937.59
Forensics	1,238.20	-	308.32	929.88
Woodworking Act	286.00	-	-	286.00
Fireworks Activity	(0.00)	13,956.15	13,918.94	37.21
NHS	588.74	225.00	507.00	306.74
Track	719.12	33.27	230.00	522.39
Flag Team	259.99	-	259.99	-
Lettermans Club	4.67	5,075.00	5,079.67	-
Science Department	69.84	-	-	69.84
HS Basketball Cheer	790.84	786.98	812.53	765.29
FACS Activity	-	198.30	178.50	19.80
Milk Machine	2,069.51	500.00	500.00	2,069.51
FCCLA Activity	737.16	931.00	743.75	924.41
Junior High Volleyball	957.02	106.48	674.19	389.31
Junior High Basketball	495.20	375.00	672.83	197.37
GE Donations	711.00	1,250.00	433.00	1,528.00
Junior Class	12,108.93	5,786.97	15,785.76	2,110.14
Senior Class	422.16	13,902.91	13,422.29	902.78
CCCC	-	1,826.47	1,826.47	-
CJSHA Academic	852.28	179.50	204.01	827.77
JH Boys Basketball	198.28	375.00	221.21	352.07
JH Track Activity	606.23	-	-	606.23
HS Cheerleaders	1,435.49	820.00	1,457.41	798.08
JH Cheerleaders	10.29	2,032.95	1,480.50	562.74
Dance Team	-	742.95	516.21	226.74
Girls Softball	65.30	2,002.69	1,001.77	1,066.22
Football	5,524.96	4,458.00	7,590.22	2,392.74
Equipment/Concessions	2,309.29	-	-	2,309.29
Cross Country	2,788.49	60.00	669.22	2,179.27
Volleyball	1,352.13	1,769.86	1,963.10	1,158.89

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Student Organizations (Continued)				
STEM Projects	$ 1,000.00	$ -	$ -	$ 1,000.00
CES Kids Closet	1,419.15	-	37.70	1,381.45
CHS Kids Closet	100.00	-	-	100.00
Wrestling Activity	66.26	1,475.90	1,231.62	310.54
CES Activity	654.49	20,058.72	12,831.87	7,881.34
CES Library	75.20	358.20	-	433.40
Graduated SR. Class	1,886.55	422.16	520.77	1,787.94
Interest on Fund	788.15	434.27	302.82	919.60
AD Class Scholar	575.08	1,000.64	920.40	655.32
Business Technology	1,725.99	849.33	1,881.76	693.56
CJSHS Library	293.23	15.29	-	308.52
High Scholars Bowl	54.73	-	-	54.73
Junior High Scholars Bowl	161.97	-	-	161.97
Baseball Activity	1,106.52	6,521.96	2,910.98	4,717.50
Totals	$ 90,266.86	$ 212,216.25	$ 216,037.61	$ 86,445.50

UNIFIED SCHOOL DISTRICT #462
Burden, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2023

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2023
Gate Receipts						
Athletics	$ 4,172.10	$ 25,939.64	$ 25,740.86	$ 4,370.88	$ -	$ 4,370.88
Weight -A-Thon	57.32	915.78	35.78	937.32	-	937.32
Boys Shoot-A-Thon	1,508.53	1,725.00	2,951.49	282.04	-	282.04
Girls Shoot-A-Thon	440.20	313.95	544.50	209.65	-	209.65
Concessions	-	42,346.93	23,775.56	18,571.37	-	18,571.37
Sub-Total Gate Receipts	$ 6,178.15	$ 71,241.30	$ 53,048.19	$ 24,371.26	$ -	$ 24,371.26