

UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended June 30, 2018

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS



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UNIFIED SCHOOL DISTRICT NO. 454

Burlingame, Kansas

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Karlin & Long, LLC
Certified Public Accountants

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

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 454, Burlingame, Kansas as of and for the year ended June 30, 2018, and the related notes to the financial statements.

Management's Responsibility 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 financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 454, Burlingame, Kansas 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.

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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 Unified School District No. 454, Burlingame, Kansas as of June 30, 2018 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 454, Burlingame, Kansas as of June 30, 2018, 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.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2018 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 receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 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 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.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
October 7, 2018

USD #454 BURLINGAME, KANSAS

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	\$ 0	\$ 0	\$ 2,440,814	\$ 2,440,814	\$ 0	\$ 32,360	\$ 32,360
Supplemental General	190	0	854,523	811,147	43,566	75,033	118,599
Special Purpose Funds							
Career and Postsecondary Education	0	0	54,550	54,550	0		0
Special Education	314,961	0	604,539	614,431	305,069	10,969	316,038
Driver Education	27,511	0	12,604	8,497	31,618	337	31,955
Food Service	60,858	0	198,124	200,119	58,863	166	59,029
Capital Outlay	792,127	0	111,990	165,528	738,589	127,054	865,643
Professional Development	11,474	0	204	3,485	8,193		8,193
Parent Education	0	0	5,400	5,400	0		0
Gifts and Grants	10,210	0	0	10,210	0	706	706
KPERS Special Contribution	0	0	194,527	194,527	0		0
At Risk (K-12)	0	0	223,128	223,128	0		0
At Risk (4 year old)	0	0	24,036	24,036	0		0
Recreation Commission	0	0	28,890	27,370	1,520		1,520
District Activity Funds	19,206	0	82,726	78,978	22,954		22,954
Textbook Rental Fund	6,863	0	10,000	2,039	14,824		14,824
Contingency Reserve Fund	215,937	0	0	0	215,937		215,937
Title IV-A	0	0	1,376	1,376	0		0
Title I	0	0	46,364	46,364	0		0
Title IIA	0	0	9,184	9,184	0		0
Bond and Interest Funds							
Bond and Interest	484,384	0	176,534	259,700	401,218		401,218
Total Reporting Entity	\$ 1,943,721	\$ 0	\$ 5,079,513	\$ 5,180,883	\$ 1,842,351	\$ 246,625	\$ 2,088,976

Composition of Cash

Checking Accounts	\$ 677,303
Petty Cash	1,000
Certificates of Deposit	1,463,015
Total Cash	2,141,318
Agency Funds per Statement 4	52,342
Total Reporting Entity	\$ 2,088,976

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

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No.454 is a municipal corporation governed by an elected seven member board. The district as an entity has been defined to include, on a combined basis, (a) USD No.454 (b) organizations for which USD No. 454 is financially accountable, and (c) other organizations for which the nature and significance of their relationship with USD No.454 are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. This financial statement presents USD No. 454, but not its related entities. The related entity should be included in the USD's reporting entity because it was created to benefit the USD and/or its constituents.

Recreation Commission – USD No. 454 Recreation Commission oversees recreation activities. The recreation commission operates as a separate governing body but the USD levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. The recreation commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2018:

Governmental 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 Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – To account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

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 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 municipality 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 municipality to use the regulatory basis of accounting.

Reimbursed Expenses

Expenditures in the amount of \$ 4,765 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments this fiscal year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for the 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 budgeted expenditure authority lapses at year-end.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

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

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental Fund	

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.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 – Deposits and Investments

Deposits

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

K.S.A. 12-1675 limits the district's investments 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;

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (continued)

Deposits (continued)

and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices. The district had no investments during 2017-2018.

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 K.S.A. 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. 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, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the government's carrying amount of deposits was \$ 2,141,318 and the bank balance was \$ 2,295,448. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$ 250,000 was covered by federal depository insurance and the balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government 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.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan

Plan Description – USD 335 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas; 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 contributions 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 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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017 the actuarially determined employer contribution rate was 12.01% for the fiscal year June 30, 2018, Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund expanded lottery act revenue funds for employer contributions to KPERS deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 for nullified per HB2052 during the year 2017

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per the 2017 Senate Substitute for the House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at level dollar amount

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 4 – Defined Benefit Pension Plan (continued)

commencing in fiscal year 2018. The level dollar was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employers share except for the 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 \$194,527 for the year ended June 30, 2018

Net Pension Liability At June 30, 2018 the District's proportionate share of collective net pension liability reported by KPERS was \$2,477,149. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since 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 publically available on the website www.kpers.org or can be obtained as described above.

NOTE 4 – Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 6 – Compensated Absences

Two weeks' vacation is provided to all twelve month employees except the Superintendent who receives four weeks per year and the Board Clerk and Accounts Payable Clerk who receive three weeks per year. Employees receiving vacation time are encouraged to use it timely.

Full time employees receive one day sick leave for each month worked plus one additional day per year. Sick leave can be accumulated up to six times the employee annual rate. Upon retirement, certified employees with ten years or more service with the District will be paid \$ 35.00 per day up to sixty days for accumulated sick leave. This liability has not been recorded.

NOTE 7 – Interfund Transactions

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Textbook	K.S.A. 72-6478	\$ 10,000
General Fund	Capital Outlay Fund	K.S.A. 72-6478	5,746
General Fund	Special Education Fund	K.S.A. 72-6478	411,716
General Fund	Parent Education Fund	K.S.A. 72-6478	5,400
General Fund	At Risk (4 year old)	K.S.A. 72-6478	24,036
General Fund	At Risk (K-12)	K.S.A. 72-6478	223,128
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	45,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	190,377
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6478	53,175

NOTE 8 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree will still receive a portion paid by the district towards their premium therefore they will pay the difference in amounts; conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium until the age of 65. However, the cost of this subsidy has not been quantified in these statements.

BURLINGAME UNIFIED SCHOOL DISTRICT NO. 454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 8 – Other Post Employment Benefits(continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care 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 government under this program.

NOTE 9 – Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statements.

NOTE 10 – Subsequent Events

Subsequent events for management's review have been evaluated through October 7, 2018. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 11 – In Substance Receipt in Transit

The District received \$ 199,555 subsequent to June 30, 2018 and as required by K.S.A 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

UNIFIED SCHOOL DISTRICT NO.454
Burlingame, Kansas

NOTES TO FINANCIAL STATEMENTS

Note 12 - Long Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2018 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds Series 2005	3.00%-4.00%	10/1/05	\$ 2,460,000	9/1/19	\$ 735,000	\$	\$ 235,000	\$ (235,000)	\$ 500,000	\$ 24,700
Leases										
None										
Total Long Term Debt					\$ 735,000	0	\$ 235,000	\$ (235,000)	\$ 500,000	\$ 24,700

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

	2019	2020	Total
Principal			
General Obligation Bonds	\$ 245,000	\$ 255,000	\$ 500,000
Special Assessment Bonds	0	0	0
Certificates of Participation	0	0	0
Capital Leases	0	0	0
Revenue Bonds	0	0	0
KDHE Loans	0	0	0
Temporary Notes	0	0	0
Total Principal	245,000	255,000	500,000

Interest			
General Obligation Bonds	15,100	5,100	20,200
Special Assessment Bonds	0	0	0
Certificates of Participation	0	0	0
Capital Leases	0	0	0
Revenue Bonds	0	0	0
KDHE Loans	0	0	0
Temporary Notes	0	0	0
Total Interest	15,100	5,100	20,200
Total Principal and Interest	\$ 260,100	\$ 260,100	\$ 520,200

**Unified School District No. 454
Burlingame, Kansas**

**Regulatory-Required
Supplementary Information**

For the year ended June 30, 2018

USD #454 BURLINGAME, KANSAS

Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,515,367	\$ (79,318)	\$ 4,765	\$ 2,440,814	\$ 2,440,814	\$ 0
Supplemental General	830,910	(19,763)	0	811,147	811,147	0
Special Purpose Funds						
Career and Postsecondary Education	77,600	0	0	77,600	54,550	(23,050)
Special Education	718,200	0	0	718,200	614,431	(103,769)
Driver Training	36,400	0	0	36,400	8,497	(27,903)
Food Service	262,500	0	0	262,500	200,119	(62,381)
Capital Outlay	804,000	0	0	804,000	165,528	(638,472)
Professional Development	11,220	0	0	11,220	3,485	(7,735)
Parent Education	7,000	0	0	7,000	5,400	(1,600)
Gifts and Grants	40,210	0	0	40,210	10,210	(30,000)
KPERS Special Contribution	211,003	0	0	211,003	194,527	(16,476)
At-Risk Fund (K-12)	245,400	0	0	245,400	223,128	(22,272)
At-Risk Fund (4year old)	24,036	0	0	24,036	24,036	0
Recreation Commission	27,370	0	0	27,370	27,370	0
Bond and Interest Funds						
Bond and Interest	259,700	0	0	259,700	259,700	0

USD #454 BURLINGAME, KS

GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	2,436,049	2,515,367	(79,318)
Charges for services			0
Interest income			0
Miscellaneous revenues	4,765		4,765
Operating transfers			0
Total Cash Receipts	<u>2,440,814</u>	<u>2,515,367</u>	<u>(74,553)</u>
EXPENDITURES			
Instruction	1,003,318	1,052,339	(49,021)
Student support services	33,206	35,700	(2,494)
Instruction support staff	32,091	33,600	(1,509)
General administration	141,324	145,300	(3,976)
School administration	223,004	227,300	(4,296)
Operations and maintenance	179,790	169,500	10,290
Student transportation services	91,739	112,010	(20,271)
Central support services	56,316	57,200	(884)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	680,026	682,418	(2,392)
Adjustment to comply with legal max		(79,318)	79,318
Adjustment for qualifying budget credits		4,765	(4,765)
Total Expenditures	<u>2,440,814</u>	<u>\$ 2,440,814</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

SUPPLEMENTAL GENERAL FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 269,519	\$ 291,638	\$ (22,119)
Delinquent tax	4,586	3,634	952
Motor vehicle tax	35,952	33,467	2,485
RV tax	1,256	944	312
Commercial vehicle tax		212	(212)
Federal grants			0
State aid/grants	543,210	543,210	0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>854,523</u>	<u>873,105</u>	<u>(18,582)</u>
EXPENDITURES			
Instruction	220,103	174,144	45,959
Student support services	24,274	11,400	12,874
Instruction support staff	33,249	16,300	16,949
General administration	385		385
School administration			0
Operations and maintenance	244,584	236,300	8,284
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	288,552	392,766	(104,214)
Adjustment to comply with legal max		(19,763)	19,763
Adjustment for qualifying budget credits			0
Total Expenditures	<u>811,147</u>	<u>\$ 811,147</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	43,376		
Unencumbered Cash, Beginning	190		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 43,566</u>		

USD #454 BURLINGAME, KS

CAREER AND POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	1,375	2,834	(1,459)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>53,175</u>	<u>74,766</u>	<u>(21,591)</u>
Total Cash Receipts	<u>54,550</u>	<u>77,600</u>	<u>(23,050)</u>
EXPENDITURES			
Instruction	49,117	63,000	(13,883)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	5,433	14,600	(9,167)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>54,550</u>	<u>\$ 77,600</u>	<u>\$ (23,050)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	2,446		2,446
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>602,093</u>	<u>662,000</u>	<u>(59,907)</u>
Total Cash Receipts	<u>604,539</u>	<u>662,000</u>	<u>(57,461)</u>
EXPENDITURES			
Instruction	598,997	700,000	(101,003)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	15,434	18,200	(2,766)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>614,431</u>	<u>\$ 718,200</u>	<u>\$ (103,769)</u>
Receipts Over (Under) Expenditures	(9,892)		
Unencumbered Cash, Beginning	314,961		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 305,069</u>		

USD #454 BURLINGAME, KS

DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	5,504	7,000	(1,496)
Charges for services	7,100	6,000	1,100
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>12,604</u>	<u>13,000</u>	<u>(396)</u>
EXPENDITURES			
Instruction	7,687	10,400	(2,713)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	810	26,000	(25,190)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>8,497</u>	<u>\$ 36,400</u>	<u>\$ (27,903)</u>
Receipts Over (Under) Expenditures	4,107		
Unencumbered Cash, Beginning	27,511		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 31,618</u>		

USD #454 BURLINGAME, KS

FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	85,355	88,782	(3,427)
State aid/grants	1,672	1,460	212
Charges for services	66,097	66,885	(788)
Interest income		250	(250)
Miscellaneous revenues			0
Operating transfers	<u>45,000</u>	<u>61,000</u>	<u>(16,000)</u>
Total Cash Receipts	<u>198,124</u>	<u>218,377</u>	<u>(20,253)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	3,802	10,000	(6,198)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	196,317	252,500	(56,183)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>200,119</u>	<u>\$ 262,500</u>	<u>\$ (62,381)</u>
Receipts Over (Under) Expenditures	(1,995)		
Unencumbered Cash, Beginning	60,858		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 58,863</u>		

USD #454 BURLINGAME, KS

CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 46,028	\$ 43,624	\$ 2,404
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	29,028	29,083	(55)
Charges for services			0
Interest income	19,757	9,000	10,757
Miscellaneous revenues	11,431	25,000	(13,569)
Operating transfers	5,746	1,000	4,746
	<u>111,990</u>	<u>107,707</u>	<u>4,283</u>
Total Cash Receipts			
	<u>111,990</u>	<u>107,707</u>	<u>4,283</u>
EXPENDITURES			
Instruction		145,000	(145,000)
Student support services		20,000	(20,000)
Instruction support staff		20,000	(20,000)
General administration		20,000	(20,000)
School administration		20,000	(20,000)
Operations and maintenance	76,949	214,000	(137,051)
Student transportation services	88,579	130,000	(41,421)
Central support services		20,000	(20,000)
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services		215,000	(215,000)
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>165,528</u>	<u>\$ 804,000</u>	<u>\$ (638,472)</u>
Total Expenditures			
	<u>165,528</u>	<u>\$ 804,000</u>	<u>\$ (638,472)</u>
Receipts Over (Under) Expenditures	(53,538)		
Unencumbered Cash, Beginning	792,127		
Prior Year Cancelled Encumbrances	0		
	<u>792,127</u>		
Unencumbered Cash, Ending	<u>\$ 738,589</u>		

USD #454 BURLINGAME, KS

PROFESSIONAL DEVELOPMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	204	600	(396)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers		10,000	(10,000)
Total Cash Receipts	<u>204</u>	<u>10,600</u>	<u>(10,396)</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff	3,485	11,220	(7,735)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>3,485</u>	<u>\$ 11,220</u>	<u>\$ (7,735)</u>
Receipts Over (Under) Expenditures	(3,281)		
Unencumbered Cash, Beginning	11,474		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,193</u>		

USD #454 BURLINGAME, KS

PARENT EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>5,400</u>	<u>7,000</u>	<u>(1,600)</u>
Total Cash Receipts	<u>5,400</u>	<u>7,000</u>	<u>(1,600)</u>
EXPENDITURES			
Instruction			0
Student support services	5,400	7,000	(1,600)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>5,400</u>	<u>\$ 7,000</u>	<u>\$ (1,600)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues		30,000	(30,000)
Operating transfers			0
	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
Total Cash Receipts			
	<u>0</u>	<u>30,000</u>	<u>(30,000)</u>
EXPENDITURES			
Instruction	9,300	38,210	(28,910)
Student support services		500	(500)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services	910	1,500	(590)
Central support services			0
Other support services			0
Food service operations			0
Community Service operations			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
	<u>10,210</u>	<u>\$ 40,210</u>	<u>\$ (30,000)</u>
Total Expenditures			
	<u>10,210</u>	<u>\$ 40,210</u>	<u>\$ (30,000)</u>
Receipts Over (Under) Expenditures	(10,210)		
Unencumbered Cash, Beginning	10,210		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	194,527	211,003	(16,476)
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>194,527</u>	<u>211,003</u>	<u>(16,476)</u>
EXPENDITURES			
Instruction	130,216	138,003	(7,787)
Student support services	3,400	5,000	(1,600)
Instruction support staff	1,945	3,000	(1,055)
General administration	2,436	4,000	(1,564)
School administration	23,381	23,000	381
Operations and maintenance	14,155	16,000	(1,845)
Student transportation services	1,458	4,000	(2,542)
Central support services	7,304	9,000	(1,696)
Other support services			0
Food service operations	10,232	9,000	1,232
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>194,527</u>	<u>\$ 211,003</u>	<u>\$ (16,476)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (K-12)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>223,128</u>	<u>245,400</u>	<u>(22,272)</u>
Total Cash Receipts	<u>223,128</u>	<u>245,400</u>	<u>(22,272)</u>
EXPENDITURES			
Instruction	223,128	245,400	(22,272)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>223,128</u>	<u>\$ 245,400</u>	<u>\$ (22,272)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

AT RISK FUND (4 Year Old)
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Federal grants		12,018	(12,018)
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>24,036</u>	<u>12,018</u>	<u>12,018</u>
Total Cash Receipts	<u>24,036</u>	<u>24,036</u>	<u>0</u>
EXPENDITURES			
Instruction	24,036	24,036	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>24,036</u>	<u>\$ 24,036</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>		

USD #454 BURLINGAME, KS

BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 8,560	\$ 8,561	\$ (1)
Delinquent tax	2,081	1,655	426
Motor vehicle tax	14,751	13,795	956
RV tax	516	389	127
Commercial Vehicle tax		88	(88)
Federal grants			0
State aid/grants	150,626	150,626	0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>176,534</u>	<u>175,114</u>	<u>1,420</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service	259,700	259,700	0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>259,700</u>	<u>\$ 259,700</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(83,166)		
Unencumbered Cash, Beginning	484,384		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 401,218</u>		

USD #454 BURLINGAME, KS

RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 24,932	\$ 23,727	\$ 1,205
Delinquent tax	453	370	83
Motor vehicle tax	3,386	3,163	223
RV tax	119	90	29
Commercial vehicle tax		20	(20)
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>28,890</u>	<u>27,370</u>	<u>1,520</u>
EXPENDITURES			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Community service operations	27,370	27,370	0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>27,370</u>	<u>\$ 27,370</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,520		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,520</u>		

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Textbook</u>	<u>Contingency Reserve</u>
CASH RECEIPTS		
Taxes and Shared Revenue		
Ad valorem property tax	\$	\$
Delinquent tax		
Motor vehicle tax		
RV tax		
Mineral production tax		
Federal grants		
State aid/grants		
Charges for services		
Interest income		
Miscellaneous revenues		
Operating transfers	<u>10,000</u>	<u> </u>
Total Cash Receipts	<u>10,000</u>	<u>0</u>
EXPENDITURES		
Instruction	2,039	
Student support services		
Instruction support staff		
General administration		
School administration		
Operations and maintenance		
Student transportation services		
Central support services		
Other support services		
Food service operations		
Student activities		
Facility acquisition and construction services		
Debt service		
Operating transfers		
Adjustment for qualifying budget credits	<u> </u>	<u> </u>
Total Expenditures	<u>2,039</u>	<u>0</u>
Receipts Over (Under) Expenditures	7,961	0
Unencumbered Cash, Beginning	6,863	215,937
Prior Year Cancelled Encumbrances	<u> </u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>14,824</u></u>	\$ <u><u>215,937</u></u>

USD #454 BURLINGAME, KS
 ANY NONBUDGETED FUNDS
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2018

	<u>Title IV-A</u>	<u>Title I</u>	<u>Title IIA</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants	1,376	46,364	9,184
State aid/grants			
Charges for services			
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>1,376</u>	<u>46,364</u>	<u>9,184</u>
Total Cash Receipts	<u>1,376</u>	<u>46,364</u>	<u>9,184</u>
EXPENDITURES			
Instruction	1,376	46,364	9,184
Student support services			
Instruction support staff			
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>1,376</u>	<u>46,364</u>	<u>9,184</u>
Total Expenditures	<u>1,376</u>	<u>46,364</u>	<u>9,184</u>
 Receipts Over (Under) Expenditures	 0	 0	 0
Unencumbered Cash, Beginning	0	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 \$ <u><u>0</u></u>	 \$ <u><u>0</u></u>	 \$ <u><u>0</u></u>

USD #454 BURLINGAME, KS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Class of 2020	\$ 2,723	\$ 6,648	5,178	\$ 4,193
Class of 2021	0	7,644	1,760	5,884
Class of 2018	20,175	14,444	34,619	0
Class of 2019	6,233	11,437	4,314	13,356
Class of 2020 prom	0	346	100	246
Basketball Club	1,802	4,456	4,134	2,124
Wrestling Club	593	984	852	725
Volleyball Club	482	1,592	1,604	470
H.S. Girls basketball Club	1,028	936	1,964	0
Touchdown Club	5,281	18,036	19,418	3,899
J.H.S. Girls basketball Club	7			7
High School Cheerleaders	2,432	3,125	4,614	943
Girls Softball Club	0	20		20
Drama	3,044	2,349	1,108	4,285
Purple Bandit Club	664	296	142	818
FBLA	458	768	480	746
Humanitarian Club	25	433		458
1953 Scholarship	0			0
Scholar Bowl	0	192	352	(160)
Kays	2,658	507	50	3,115
National Honor Society	180			180
Jr. High Cheerleaders	1,409	2,305	1,991	1,723
Student Council	16	140	140	16
Reading Club	322	163	33	452
Sales Tax	0	6,561	6,543	18
Band	6,420	12,733	10,329	8,824
Total	\$ <u>55,952</u>	\$ <u>96,115</u>	\$ <u>99,725</u>	\$ <u>52,342</u>

USD #454 BURLINGAME, KS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High school athletics	\$ 0	\$	\$ 41,189	\$ 40,563	\$ 626	\$	\$ 626
Subtotal Gate Receipts	0	0	41,189	40,563	626	0	626
School Projects							
Yearbook	0		3,528	760	2,768		2,768
Pop machine	46			46	0		-
Concessions	434		22,553	21,952	1,035		1,035
Greenhouse supplies	9,771				9,771		9,771
Journalism	3,314		1,043	1,050	3,307		3,307
Library	0		2,963	2,963	0		-
Web design	91				91		91
Wood projects	0		2,477	2,477	0		-
K-6 student activities	1,699		1,934	1,275	2,358		2,358
7-12 student activities	3,851		7,039	7,892	2,998		2,998
Subtotal School Projects	19,206	0	41,537	38,415	22,328	0	22,328
Total District Activity Funds	\$ 19,206	\$ 0	\$ 82,726	\$ 78,978	\$ 22,954	\$ 0	\$ 22,954