USD 454 - BURLINGAME

Burlingame, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
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VARNEY
& ASSOCIATES, CPAs, LLC

January 10, 2022

Board of Education
USD 454 - Burlingame
Burlingame, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the USD 454 - Burlingame (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

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 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 from 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 assessment of the risks of material misstatement of the financial statement, 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 District'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.

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 District to meet the requirements of the State of 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.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

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 District as of June 30, 2021, 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.

Report on Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - 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 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.

Varney & Associates, CPAs, LLC

Certified Pubic Accountants
Manhattan, Kansas

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	$ -	$ -	$ 2,668,844	$ 2,668,844	$ -	$ 279,292	$ 279,292
Supplemental General	44,883	-	799,268	805,778	38,373	43,081	81,454
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	-	-	187,894	187,894	-	591	591
Bilingual Education	-	-	500	500	-	-	-
Capital Outlay	903,713	-	163,180	23,823	1,043,070	6,500	1,049,570
Driver Education	31,697	-	4,770	8,035	28,432	-	28,432
Food Service	57,301	-	215,327	211,192	61,436	628	62,064
Parent Education	-	-	-	-	-	-	-
Professional Development	12,478	-	2,444	2,503	12,419	559	12,978
Special Education	315,016	-	643,361	636,852	321,525	-	321,525
Career and Postsecondary Education	-	-	69,117	69,117	-	-	-
KPERS Special Retirement Contribution	-	-	242,685	242,685	-	-	-
Preschool-Aged At-Risk	-	-	13,707	13,707	-	-	-
Gifts and Grants	-	-	42,642	42,642	-	6,269	6,269
Virtual Education	-	-	9,750	9,750	-	-	-
Recreation Commission	3,263	-	33,508	35,000	1,771	-	1,771
Non-Budgeted							
Title I	-	-	65,281	65,281	-	1,435	1,435
Title II-A	-	-	12,411	12,411	-	-	-
Title IV-A	-	-	12,135	12,135	-	-	-
Textbook Rental	23,309	-	-	-	23,309	-	23,309
Contingency Reserve	215,937	-	-	88,474	127,463	-	127,463
ESSER I	-	-	10,847	10,847	-	-	-
CARES/SPARKS	-	-	120,000	120,000	-	-	-
District activity funds	15,546	-	73,823	72,336	17,033	-	17,033
Bond and Interest Fund	53,895	-	345	-	54,240	-	54,240
Total Reporting Entity (Excluding Agency Funds)	$ 1,677,038	$ -	$ 5,391,839	$ 5,339,806	$ 1,729,071	$ 338,355	$ 2,067,426
Composition of Cash							
Checking Accounts							$ 607,331
Petty Cash							1,080
Certificates of Deposits							1,520,196
Total Cash							$ 2,128,607
Less: Agency funds per Schedule 3							(61,181)
Total Reporting Entity (Excluding Agency Funds)							$ 2,067,426

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

Note 1: Summary of Significant Accounting Policies

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

Regulatory Basis Fund Types

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

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

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

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

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

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

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

Use of Estimates

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

Note 2: Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

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

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

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

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

Title I	Contingency Reserve Fund
Title II-A	ESSER I
Title IV-A	CARES
Textbook Rental Fund	

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

Note 3: Deposits and Investments

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

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's cash and certificates was $2,128,607. The bank balance was $2,165,436. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $250,000 was secured by FDIC insurance and the remaining $1,915,436 was collateralized by bank pledged securities with a fair market value of $2,448,302.

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

Note 4: In-Substance Payments

The District received $191,279 subsequent to June 30, 2021 and as required by K.S.A. 72-5135(d), the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 5: Interfund Transfers

The District made the following operating transfers during fiscal year 2021. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General fund	Virtual Education	K.S.A. 72-5167	$ 9,750
General fund	Preschool-Aged At-Risk	K.S.A. 72-5167	13,707
General fund	At-Risk (K-12)	K.S.A. 72-5167	122,262
General fund	Food Service	K.S.A. 72-5167	38,436
General fund	Professional Development	K.S.A. 72-5167	2,000
General fund	Special Education	K.S.A. 72-5167	427,507
Supplemental	Bilingual Education	K.S.A. 72-5143	500
Supplemental	Special Education	K.S.A. 72-5143	173,709
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	69,117
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	65,632
		Total Transfers	$ 922,620

Note 6: Other Long-Term Obligations from Operations

Other Post Employment Benefits

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

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

Compensated Absences

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

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

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

Note 7: Pension Plans

Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

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.

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 $242,685 for the year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,732,785. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. 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, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 8: Subsequent Events

The District evaluated subsequent events through January 10, 2022, the date the financial statement is available to be issued.

On September 8, 2021, the Board of Education approved a contractual agreement with DCS Services to upgrade HVAC, replace the chiller/control system and install an LED lighting system at a cost of $997,834. Approximately $390,000 of the project will be paid with ESSER III funds, $98,300 with a USDA Rural Development grant, and the remaining balance with District funds. The chill/control replacement and warranty cost will be funded with a $272,763 lease purchase agreement payable over 7 years beginning April 2022.

Note 9: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 10: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $120,000 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

USD 454 - BURLINGAME
Burlingame, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 2,727,129	$ (61,682)	$ 3,397	$ 2,668,844	$ 2,668,844	$ -
Supplemental General	816,779	(11,001)	-	805,778	805,778	-
Special Purpose Funds						
At-Risk (K-12)	290,000	-	-	290,000	187,894	(102,106)
Bilingual	500	-	-	500	500	-
Capital Outlay	889,000	-	-	889,000	23,823	(865,177)
Driver Training	36,900	-	-	36,900	8,035	(28,865)
Food Service	254,000	-	-	254,000	211,192	(42,808)
Parent Education	8,000	-	-	8,000	-	(8,000)
Professional Development	15,000	-	-	15,000	2,503	(12,497)
Special Education	647,700	-	-	647,700	636,852	(10,848)
Career and Postsecondary Education	85,300	-	-	85,300	69,117	(16,183)
KPERS Special Retirement Contribution	260,514	-	-	260,514	242,685	(17,829)
Preschool-Aged At-Risk	15,000	-	-	15,000	13,707	(1,293)
Gifts and Grants Fund	50,000	-	-	50,000	42,642	(7,358)
Recreation Commission	35,000	-	-	35,000	35,000	-
Virtual Education	24,109	-	-	24,109	9,750	(14,359)
Total of all Funds	$ 6,154,931	$ (72,683)	$ 3,397	$ 6,085,645	$ 4,958,322	$ (1,127,323)

USD 454 - BURLINGAME
Burlingame, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursed expenditures	$ 3,038	$ 3,397	$ -	$ 3,397
State Sources				
General state aid	2,607,158	2,665,447	2,319,129	346,318
Special education aid	-	-	408,000	(408,000)
Total Cash Receipts	$ 2,610,196	$ 2,668,844	$ 2,727,129	$ (58,285)
EXPENDITURES				
Instruction	$ 1,047,586	$ 1,193,747	$ 1,077,300	$ 116,447
Student support services	37,144	39,337	40,300	(963)
Instructional support staff	8,848	10,431	15,350	(4,919)
General administration	192,612	172,535	185,900	(13,365)
School administration	236,980	252,488	248,370	4,118
Central services	61,938	63,829	67,600	(3,771)
Operations and maintenance	248,274	232,740	235,400	(2,660)
Student transportation	108,607	90,075	105,800	(15,725)
Transfers to other funds	668,207	613,662	751,109	(137,447)
Adjustment to comply with legal maximum	-	-	(61,682)	61,682
Legal general fund budget and expenditures	$ 2,610,196	$ 2,668,844	$ 2,665,447	$ 3,397
Adjustments for qualifying budget credits	-	-	3,397	(3,397)
Total Expenditures	$ 2,610,196	$ 2,668,844	$ 2,668,844	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 264,880	$ 228,215	$ 236,090	$ (7,875)
Delinquent taxes	10,301	9,127	3,827	5,300
County Sources				
Motor vehicle taxes	37,869	34,463	33,307	1,156
Recreational vehicle taxes	1,094	1,068	1,029	39
Commercial vehicle tax	1,090	786	541	245
State Sources				
Supplemental state aid	521,582	525,609	532,785	(7,176)
Total Cash Receipts	$ 836,816	$ 799,268	$ 807,579	$ (8,311)
EXPENDITURES				
Instruction	$ 190,671	$ 208,542	$ 180,979	$ 27,563
Student support services	12,313	13,753	16,000	(2,247)
Instructional support staff	18,564	37,381	18,500	18,881
School administration	22	622	-	622
Operations and maintenance	206,387	236,522	238,500	(1,978)
Transfers to other funds	370,913	308,958	362,800	(53,842)
Adjustment to comply with legal maximum	-	-	(11,001)	11,001
Total Expenditures	$ 798,870	$ 805,778	$ 805,778	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37,946	$ (6,510)		
UNENCUMBERED CASH - BEGINNING	6,937	44,883		
UNENCUMBERED CASH - ENDING	$ 44,883	$ 38,373		

USD 454 - BURLINGAME
Burlingame, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 259,963	$ 187,894	$ 290,000	$ (102,106)
EXPENDITURES				
Instruction	$ 259,963	$ 187,894	$ 290,000	$ (102,106)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
BILINGUAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 241	$ 500	$ 500	$ -
EXPENDITURES				
Instruction	$ 480	$ 500	$ 500	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (239)	$ -		
UNENCUMBERED CASH - BEGINNING	239	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 66,547	$ 56,824	$ 51,128	$ 5,696
Delinquent taxes	1,733	2,096	842	1,254
Interest on idle funds	24,884	1,882	25,000	(23,118)
Other	33,818	54,320	60,000	(5,680)
County Sources				
Motor vehicle taxes	9,880	13,316	12,864	452
Recreational vehicle taxes	295	436	397	39
Commercial vehicle tax	415	187	209	(22)
State Sources				
Capital Outlay State Aid	34,195	34,119	34,264	(145)
Total Cash Receipts	$ 171,767	$ 163,180	$ 184,704	$ (21,524)
EXPENDITURES				
Operations and maintenance	$ 30,229	$ 14,073	$ 774,000	$ (759,927)
Student transportation	177,316	-	-	-
Facility acquisition and construction	-	9,750	115,000	(105,250)
Total Expenditures	$ 207,545	$ 23,823	$ 889,000	$ (865,177)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (35,778)	$ 139,357		
UNENCUMBERED CASH - BEGINNING	939,491	903,713		
PRIOR YEAR CANCELLED ENCUMBRANCES	-	-		
UNENCUMBERED CASH - ENDING	$ 903,713	$ 1,043,070		

USD 454 - BURLINGAME
Burlingame, Kansas
DRIVER EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Reimbursements	$ 5,300	$ 1,200	$ 7,500	$ (6,300)
State Sources				
State safety aid	5,590	3,570	3,750	(180)
Total Cash Receipts	$ 10,890	$ 4,770	$ 11,250	$ (6,480)
EXPENDITURES				
Instruction	$ 4,940	$ 7,569	$ 14,400	$ (6,831)
Operations and maintenance	10,437	466	22,500	(22,034)
Total Expenditures	$ 15,377	$ 8,035	$ 36,900	$ (28,865)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,487)	$ (3,265)		
UNENCUMBERED CASH - BEGINNING	36,184	31,697		
UNENCUMBERED CASH - ENDING	$ 31,697	$ 28,432		

USD 454 - BURLINGAME
Burlingame, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Food service sales	$ 57,650	$ 11,458	$ 73,265	$ (61,807)
Other	3,638	-	-	-
State Sources				
School food assistance	1,768	1,893	1,468	425
Federal Sources				
Child nutrition programs	88,948	163,540	109,157	54,383
Other Sources				
Transfers from other funds	55,000	38,436	53,000	(14,564)
Total Cash Receipts	$ 207,004	$ 215,327	$ 236,890	$ (21,563)
EXPENDITURES				
Operations and maintenance	$ 4,071	$ 3,926	$ 6,000	$ (2,074)
Food service	204,454	207,266	248,000	(40,734)
Total Expenditures	$ 208,525	$ 211,192	$ 254,000	$ (42,808)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,521)	$ 4,135		
UNENCUMBERED CASH - BEGINNING	58,822	57,301		
UNENCUMBERED CASH - ENDING	$ 57,301	$ 61,436		

USD 454 - BURLINGAME
Burlingame, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 6,400	$ -	$ 8,000	$ (8,000)
EXPENDITURES				
Instructional	$ 6,400	$ -	$ 8,000	$ (8,000)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State aid	$ 388	$ 444	$ 2,250	$ (1,806)
Other Sources				
Transfers from other funds	10,000	2,000	3,000	(1,000)
Total Cash Receipts	$ 10,388	$ 2,444	$ 5,250	$ (2,806)
EXPENDITURES				
Instruction	$ 4,781	$ -	$ 15,000	$ (15,000)
Instructional support staff	-	2,503	-	2,503
Total Expenditures	$ 4,781	$ 2,503	$ 15,000	$ (12,497)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 5,607	$ (59)		
UNENCUMBERED CASH - BEGINNING	6,871	12,478		
UNENCUMBERED CASH - ENDING	$ 12,478	$ 12,419		

USD 454 - BURLINGAME
Burlingame, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Federal Sources				
Federal aid	$ -	$ 42,145	$ -	$ 42,145
Other Sources				
Transfers from other funds	608,799	601,216	635,000	(33,784)
Total Cash Receipts	$ 608,799	$ 643,361	$ 635,000	$ 8,361
EXPENDITURES				
Instruction	$ 597,848	$ 622,773	$ 635,000	$ (12,227)
Student transportation	12,549	14,079	12,700	1,379
Total Expenditures	$ 610,397	$ 636,852	$ 647,700	$ (10,848)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (1,598)	$ 6,509		
UNENCUMBERED CASH - BEGINNING	316,614	315,016		
UNENCUMBERED CASH - ENDING	$ 315,016	$ 321,525		

USD 454 - BURLINGAME
Burlingame, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
CTE transportation aid	$ 7,444	$ -	$ -	$ -
Other Sources				
Transfers from other funds	70,824	69,117	85,300	(16,183)
Total Cash Receipts	$ 78,268	$ 69,117	$ 85,300	$ (16,183)
EXPENDITURES				
Instruction	$ 63,300	$ 54,783	$ 66,300	$ (11,517)
Student transportation	14,968	14,334	19,000	(4,666)
Total Expenditures	$ 78,268	$ 69,117	$ 85,300	$ (16,183)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
State Sources				
State Aid	$ 243,197	$ 242,685	$ 260,514	$ (17,829)
EXPENDITURES				
Instruction	$ 164,280	$ 157,028	$ 168,000	$ (10,972)
Student support services	4,265	3,653	5,000	(1,347)
Instructional support staff	1,824	1,507	2,500	(993)
General administration	4,856	14,969	10,014	4,955
School administration	29,137	26,022	32,000	(5,978)
Central services	8,498	8,408	9,500	(1,092)
Operations and maintenance	17,565	17,447	19,000	(1,553)
Student transportation	1,824	2,117	2,000	117
Food service	10,948	11,534	12,500	(966)
Total Expenditures	$ 243,197	$ 242,685	$ 260,514	$ (17,829)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
PRESCHOOL-AGED AT-RISK
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 13,308	$ 13,707	$ 15,000	$ (1,293)
EXPENDITURES				
Instruction	$ 13,308	$ 13,707	$ 15,000	$ (1,293)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Other	$ 23,477	$ 42,642	$ 50,000	$ (7,358)
State Sources				
State Aid	5,000	-	-	-
Total Cash Receipts	$ 28,477	$ 42,642	$ 50,000	$ (7,358)
EXPENDITURES				
Instruction	$ 22,418	$ 42,642	$ 46,750	$ (4,108)
Operations and maintenance	4,119	-	-	-
Student transportation	1,887	-	3,250	(3,250)
Food service	53	-	-	-
Total Expenditures	$ 28,477	$ 42,642	$ 50,000	$ (7,358)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Other Sources				
Transfers from other funds	$ 6,100	$ 9,750	$ 24,109	$ (14,359)
EXPENDITURES				
Instruction	$ 6,100	$ 9,750	$ 24,109	$ (14,359)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	$ -	$ -		

USD 454 - BURLINGAME
Burlingame, Kansas
RECREATION COMMISSION
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 29,378	$ 28,302	$ 25,543	$ 2,759
Delinquent taxes	1,084	968	420	548
County Sources				
Motor vehicle taxes	3,769	4,027	3,891	136
Recreational vehicle taxes	110	125	120	5
Commercial vehicle tax	122	86	63	23
Total Cash Receipts	$ 34,463	$ 33,508	$ 30,037	$ 3,471
EXPENDITURES				
District Activities	$ 31,200	$ 35,000	$ 35,000	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,263	$ (1,492)		
UNENCUMBERED CASH - BEGINNING	-	3,263		
UNENCUMBERED CASH - ENDING	$ 3,263	$ 1,771		

USD 454 - BURLINGAME
Burlingame, Kansas
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021
With Comparative Actual Totals For The Prior Year Ended June 30, 2020

	Prior Year Actual	Current Year		
		Actual	Budget	Variance - Over (Under)
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	$ 650	$ -	$ -	$ -
Delinquent taxes	2,108	345	-	345
County Sources				
Motor vehicle taxes	79	-	-	-
Total Cash Receipts	$ 2,837	$ 345	$ -	$ 345
EXPENDITURES				
Debt Service	$ -	$ -	$ -	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 2,837	$ 345		
UNENCUMBERED CASH - BEGINNING	51,058	53,895		
UNENCUMBERED CASH - ENDING	$ 53,895	$ 54,240		

USD 454 - Burlingame
Burlingame, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Title I	Title II-A	TITLE IV-A	Textbook Rental	Contingency Reserve	ESSER I	CARES	TOTAL
RECEIPTS								
Federal Sources								
Federal Aid	$ 65,281	$ 12,411	$ 12,135	$ -	$ -	$ 10,847	$ 120,000	$ 220,674
EXPENDITURES								
Instruction	$ 65,281	$ 12,411	$ 12,135	$ -	$ -	$ 471	$ 104,470	$ 194,768
Operations and maintenance	-	-	-	-	88,474	10,376	15,530	114,380
Total Expenditures	$ 65,281	$ 12,411	$ 12,135	$ -	$ 88,474	$ 10,847	$ 120,000	$ 309,148
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ -	$ (88,474)	$ -	$ -	$ (88,474)
UNENCUMBERED CASH - BEGINNING	-	-	-	23,309	215,937	-	-	239,246
UNENCUMBERED CASH - ENDING	$ -	$ -	$ -	$ 23,309	$ 127,463	$ -	$ -	$ 150,772

USD 454 - BURLINGAME
Burlingame, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
District Activity				
Class of 2020	$ 10,713	$ -	$ 10,713	$ -
Class of 2021	20,838	11,188	31,083	943
Class of 2022	18,547	8,297	3,721	23,123
Class of 2023	4,902	586	(158)	5,646
Class of 2024	-	9,620	4,198	5,422
Wrestling Club	610	338	445	503
Basketball Club	1,630	650	945	1,335
Volleyball Club	3,441	3,053	3,756	2,738
HS Girls Basketball Club	456	4,315	3,769	1,002
Touchdown Club	3,350	9,183	6,801	5,732
JHS Girls Basketball Club	7	-	-	7
HS Cheerleaders	382	115	-	497
Girls Softball Club	20	-	-	20
Drama	3,751	619	1,291	3,079
Purple Bandit Club	819	-	-	819
FBLA	884	-	63	821
Humanitarian Club	258	10	268	-
Kays	3,028	-	-	3,028
National Honor Society	180	-	-	180
Jr High Cheerleaders	823	304	655	472
Scholar Bowl	(595)	338	446	(703)
Student Council	(942)	-	151	(1,093)
Reading Club	476	-	-	476
Sales Tax	106	-	113	(7)
Community Service Account	714	-	-	714
Band	6,339	88	-	6,427
Total Agency Funds	$ 80,737	$ 48,704	$ 68,260	$ 61,181

USD 454 - BURLINGAME
Burlingame, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
HS Athletics	$ 755	$ 36,334	$ 36,959	$ 130	$ -	$ 130
School Projects						
Yearbook	$ 4	$ 2,820	$ 445	$ 2,379	$ -	$ 2,379
Concessions	(615)	13,470	13,775	(920)	-	(920)
USD 454 Reimb	128	13,348	10,460	3,016	-	3,016
Greenhouse Supplies	7,289	-	-	7,289	-	7,289
Journalism	2,778	87	(54)	2,919	-	2,919
Library	-	2,216	2,211	5	-	5
Web Design	190	-	-	190	-	190
Wood Projects	18	2,074	856	1,236	-	1,236
K-6 Student Activities	2,707	189	2,824	72	-	72
7-12 Student Activities	2,292	3,285	4,860	717	-	717
Subtotal School Projects	$ 14,791	$ 37,489	$ 35,377	$ 16,903	$ -	$ 16,903
Total District Activity Funds	$ 15,546	$ 73,823	$ 72,336	$ 17,033	$ -	$ 17,033