SSC CPAs, P.A.

UNIFIED SCHOOL DISTRICT NO. 298

FINANCIAL STATEMENT WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

JUNE 30, 2021

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SSC CPAs, P.A.

Independent Auditor's Report

To the Board of Education
Unified School District No. 298
Lincoln, Kansas

Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 298, Lincoln, Kansas, as of and for the year ended June 30, 2021 and the related notes to the financial statement.

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 2; 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 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 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 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.

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 2 of the financial statement, the financial statement is prepared by Unified School District No. 298 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 2 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 Unified School District No. 298, as of June 30, 2021 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 Unified School District No. 298, 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 2.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 298 as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated October 27, 2020, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer.municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2021 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement or to the 2020 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 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described In Note 2.

SSC CPAs, P.A.

SSC CPAs, P.A.
Salina, Kansas

November 8, 2021

UNIFIED SCHOOL DSITICT NO. 298
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
For the Year Ended June 30, 2021

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
General Funds:						
General	$ -	$ 3,269,536	$ 3,269,536	$ -	$ 3,733	$ 3,733
Supplemental General	178,711	953,877	968,977	163,611	6,450	170,061
Special Purpose Funds:						
At Risk (4 Year Old)	-	34,268	34,268	-	-	-
At Risk (K-12)	233	337,875	291,502	46,606	-	46,606
Bilingual Education	-	-	-	-	-	-
Capital Outlay	122,623	469,026	351,051	240,598	1,353	241,951
Driver Training	7,812	4,580	5,871	6,521	-	6,521
Food Service	-	259,455	228,833	30,622	-	30,622
Professional Development	494	10,202	8,864	1,832	-	1,832
Parent Education	-	13,662	13,662	-	-	-
Special Education	20,936	844,834	765,611	100,159	-	100,159
Career and Postsecondary Education	149	91,872	50,831	41,190	-	41,190
KPERS Special Retirement Contribution	-	323,090	323,090	-	-	-
Contingency Reserve	252,074	-	-	252,074	-	252,074
Title I	-	73,628	73,628	-	3,696	3,696
Title II-A	-	13,541	13,541	-	-	-
21st Century Community Learning	-	13,100	13,100	-	-	-
REAP Grant	-	21,239	21,239	-	-	-
Elementary & Secondary School Emergency Relief Funding	(7,312)	249,044	263,058	(21,326)	11,258	(10,068)

UNIFIED SCHOOL DSITICT NO. 298
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (REGULATORY BASIS)
For the Year Ended June 30, 2021

STATEMENT 1

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
District Activity Funds	$ 14,289	$ 54,300	$ 50,048	$ 18,541	$ -	$ 18,541
Trust Funds:						
Scholarship	37,266	566	765	37,067	-	37,067
Gifts and Grants	138,211	217,573	118,354	237,430	6,534	243,964
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 765,486	$ 7,255,268	$ 6,865,829	$ 1,154,925	$ 33,024	$ 1,187,949

COMPOSITION OF CASH:	
Checking Accounts	$ 298,322
Savings Accounts	703,240
Certificates of Deposit	237,434
Total Cash	1,238,996
Agency Funds per Schedule 3	(51,047)
TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	$ 1,187,949

1. REPORTING ENTITY

Unified School District No. 298 (the District) is a municipal corporation governed by an elected seven - member Board of Education.

2. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States 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 for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2021:

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.

Trust Fund – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

Reimbursements: The municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

3. 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 on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a 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. There were no such budget amendments for this year.

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

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 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.

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

Contingency Reserve Fund
Title I Fund
Title II-A Fund
Elementary & Secondary School
Emergency Relief Fund
21st Century Community Learning Fund
READ Grant Fund
District Activity Funds

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

4. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main 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 risk.

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

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

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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $1,238,996 and the bank balance was $1,508,182. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $467,974 was covered by federal depository insurance and the remaining $1,040,208 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

5. INTER FUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk (K-12) Fund	K.S.A. 72-5167	$ 160,130
General Fund	At-Risk (4 Yr-Old) Fund	K.S.A. 72-5167	32,211
General Fund	Parent Education Fund	K.S.A. 72-5167	3,662
General Fund	Special Education Fund	K.S.A. 72-5167	426,305
General Fund	Professional Development Fund	K.S.A. 72-5167	5,440
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	50,946
General Fund	Capital Outlay Fund	K.S.A. 72-5167	50,000
General Fund	Food Service Fund	K.S.A. 72-5167	1,277
Supplemental General Fund	At-Risk (4 Yr-Old) Fund	K.S.A. 72-5143	2,057
Supplemental General Fund	At-Risk (K-12) Fund	K.S.A. 72-5143	173,001
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-5143	10,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	408,422
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	2,720
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	38,781

6. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $198,386 subsequent to June 30, 2021, 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, 2021. Of this receipt, $190,024 was for General Fund State Aid and $8,362 for Supplemental General Fund State Aid.

7. DEFINED BENEFIT PENSION PLAN

General Information about the 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 S. 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 at 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% contributions 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 House bill 2002 authorized 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 KEPRS 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 cost for retried District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $317,713 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the net pension liability reported by KPERS was $3,639,578. 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.

8. 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 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.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2021.

Termination Benefits. The District provides an early retirement program for certain eligible employees. Certified professional employees must have at least ten school years of service in a full time position at the District and meet the requirements of full KPERS retirement. The eligible certified professional employees who notify the Board of Education of their intention to retire by February 15th of the year in which they retire will be compensated $300; those who notify by March 15th and April 15th will be compensated $200 and $100 respectively.

Additionally, eligible retirees will be entitled to 10% of their final contracted salary up to $3,000 per year until the age of 65. Payments must be paid out within five years. There were four individuals who participated in this plan for the fiscal year ended June 30, 2021 for a total cost of $16,575.

Compensated Absences. The District provides compensation for absences. Certified employees receive 12 days temporary leave per year. A maximum of 58 days may be accumulated, and any days in excess of this maximum accumulation will be paid to the employee at a rate of $35 per day. Classified employees earn

sick leave at the following rates: a 12-month employee earns 12 days of sick leave per year and a 10-month employee earns 11 days. The maximum accumulation is 70 days, with on option of pay out for any days in excess at a rate of $35 per day. Annual leave is available for classified employees whom are either a 12-month or 10-month employee. A 12-month employee earns 10 days of vacation per year and a 10-month employee earns 5 days per year. The 12-month employees who have worked 12 years or more will receive 15 days of vacation.

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

10. RELATED PARTIES

There was one employee of the District that is directly related to members serving on the Board of Education during the fiscal year ended June 30, 2021.

11. COMPLIANCE WITH STATUTES

The unencumbered cash balance in the Elementary & Secondary School Emergency Relief Funding (ESSER) fund was negative $21,326 at June 30, 2021. The ESSER grant funding is on a reimbursement basis. The District incurred the expenditures of $21,326 during the year ended June 30, 2021 and the reimbursement was not awarded until the subsequent year. The negative balance was caused by the timing of the reimbursement.

12. RISKS AND UNCERTAINTIES

As a result of significant disruption in the U.S. economy due to the outbreak of the COVID-19 Coronavirus in 2020, uncertainties have arisen which are likely to negatively impact future operating results. The duration and extent to which COVID-19 may impact financial performance is unknown at this time.

13. SUBSEQUENT EVENTS

The District's management has evaluated events and transactions occurring after June 30, 2021 through November 8, 2021. The aforementioned date represents the date the financial statement was available to be issued.

14. LONG - TERM DEBT

Changes in long-term liabilites for the municipality for the fiscal year ended June 30, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable									
Student laptops	3.55%	7/16/2018	$ 56,949	6/1/2022	$ 29,345	$ -	$ 14,417	$ 14,928	$ 1,042
High school roof	2.59%	11/9/2017	126,000	11/9/2022	77,524	-	25,178	52,346	2,013
TOTAL CONTRACTUAL INDEBTEDNESS					$ 106,869	$ -	$ 39,595	$ 67,274	$ 3,055

Current maturities of long-term debt and interest for the next two years are as follows:

	Year		
	2022	2023	Total
Principal:			
Student laptops	$ 14,928	$ -	$ 14,928
High school roof	25,836	26,510	52,346
Total Principal	40,764	26,510	67,274
Interest:			
Student laptops	530	-	530
High school roof	1,356	687	2,043
Total Interest	1,886	687	2,573
TOTAL PRINCIPAL AND INTEREST	$ 42,650	$ 27,197	$ 69,847

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 298
SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET (REGULATORY BASIS)
For the Year Ended June 30, 2021

SCHEDULE 1

Fund	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)
General Funds:						
General	$ 3,235,766	$ (29,699)	$ 63,469	$ 3,269,536	$ 3,269,536	$ -
Supplemental General	977,888	(8,911)	-	968,977	968,977	-
Special Purpose Funds:						
At Risk (4 Year Old)	34,268	-	-	34,268	34,268	-
At Risk (K-12)	291,502	-	-	291,502	291,502	-
Bilingual Education	914	-	-	914	-	(914)
Capital Outlay	421,925	-	-	421,925	351,051	(70,874)
Driver Training	11,862	-	-	11,862	5,871	(5,991)
Food Service	249,101	-	-	249,101	228,833	(20,268)
Professional Development	18,396	-	-	18,396	8,864	(9,532)
Parent Education	14,345	-	-	14,345	13,662	(683)
Special Education	851,919	-	-	851,919	765,611	(86,308)
Career and Postsecondary Education	48,700	-	2,145	50,845	50,831	(14)
KPERS Special Retirement Contribution	391,986	-	-	391,986	323,090	(68,896)

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
General	$ 2,729,686	$ 2,801,771	$ 2,773,195	$ 28,576
Special Education	439,392	404,296	462,571	(58,275)
Reimbursements	78,224	63,469	-	63,469
Total Receipts	3,247,302	3,269,536	$ 3,235,766	$ 33,770
Expenditures				
Instruction	1,497,609	1,429,462	$ 1,441,645	$ (12,183)
Student Support Services	119,307	106,228	120,354	(14,126)
General Administration	265,245	230,577	245,518	(14,941)
School Administration	215,430	211,277	216,680	(5,403)
Operations and Maintenance	92,200	102,429	79,579	22,850
Transportation Services	334,316	303,339	349,415	(46,076)
Other Supplemental Services	149,600	156,252	151,577	4,675
Operating Transfers	573,595	729,972	630,998	98,974
Adjust to Legal Max	-	-	(29,699)	29,699
Legal General Fund Budget	3,247,302	3,269,536	3,206,067	63,469
Adjustment for Qualifying Budget Credits	-	-	63,469	(63,469)
Total Expenditures	3,247,302	3,269,536	$ 3,269,536	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 805,351	$ 790,556	$ 796,566	$ (6,010)
Delinquent	-	7,215	9,065	(1,850)
Motor Vehicle and 16/20M	50,111	50,183	44,997	5,186
Recreational Vehicle	886	1,000	757	243
Commercial Vehicle	2,734	2,839	2,456	383
Watercraft Tax	565	536	-	536
In Lieu of Taxes IRBS	424	484	-	484
Supplemental State Aid	114,446	101,064	101,994	(930)
Total Receipts	974,517	953,877	$ 955,835	$ (1,958)
Expenditures				
Instruction	117,045	69,385	$ 79,917	$ (10,532)
Instructional Support Staff	10,001	5,528	10,100	(4,572)
General Administration	29,292	14,480	27,420	(12,940)
School Administration	35,989	36,598	37,750	(1,152)
Operations and Maintenance	169,037	169,894	163,050	6,844
Transportation Services	24,998	18,111	30,000	(11,889)
Operating Transfers	586,817	654,981	629,651	25,330
Adjust to Legal Max	-	-	(8,911)	8,911
Total Expenditures	973,179	968,977	$ 968,977	$ -
Receipts Over (Under) Expenditures	1,338	(15,100)		
Unencumbered Cash, Beginning	177,373	178,711		
Unencumbered Cash, Ending	$ 178,711	$ 163,611		

UNIFIED SCHOOL DISTRICT NO. 298
AT RISK (4 YEAR OLD) 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 22,180	$ 34,268	$ 34,268	$ -
Expenditures				
Instruction	22,180	34,268	$ 34,268	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Interest	$ 9,290	$ 4,744	$ 8,500	$ (3,756)
Operating Transfers	260,943	333,131	282,769	50,362
Total Receipts	270,233	337,875	$ 291,269	$ 46,606
Expenditures				
Instruction	270,000	291,502	$ 291,502	$ -
Receipts Over (Under) Expenditures	233	46,373		
Unencumbered Cash, Beginning	-	233		
Unencumbered Cash, Ending	$ 233	$ 46,606		

UNIFIED SCHOOL DISTRICT NO. 298
BILINGUAL 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 250	$ -	$ 914	$ (914)
Expenditures				
Instruction	250	-	$ 914	$ (914)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
CAPITAL OUTLAY 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenue:				
Ad Valorem	$ 324,986	$ 332,060	$ 276,723	$ 55,337
Delinquent	5,443	2,660	3,733	(1,073)
Motor Vehicle and 16/20M	17,376	19,388	17,590	1,798
Recreational Vehicle	303	385	295	90
Commercial Vehicle	1,025	1,150	960	190
Watercraft Tax	211	217	-	217
In Lieu of Taxes IRBS	161	200	-	200
Donations/reimbursements	-	62,966	-	62,966
Operating Transfers	-	50,000	-	50,000
Other Revenue	9,414	-	-	-
Total Receipts	358,919	469,026	$ 299,301	$ 169,725
Expenditures				
Instruction	15,519	3,357	$ 15,600	$ (12,243)
Instructional Support Staff	-	500	$ 86,413	$ (85,913)
General Administration	-	-	-	-
School Administration	298	-	10,000	(10,000)
Central Services	20,737	11,745	20,000	(8,255)
Operations and Maintenance	202,171	130,481	227,212	(96,731)
Transportation Services	-	1,607	-	1,607
Facility Acquisition and Construction	176,341	160,711	20,050	140,661
Lease Purchase	42,650	42,650	42,650	-
Total Expenditures	457,716	351,051	$ 421,925	$ (70,874)
Receipts Over (Under) Expenditures	(98,797)	117,975		
Unencumbered Cash, Beginning	221,420	122,623		
Unencumbered Cash, Ending	$ 122,623	$ 240,598		

UNIFIED SCHOOL DISTRICT NO. 298
DRIVER TRAINING 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,600	$ 1,224	$ 1,500	$ (276)
Other Sources	1,304	3,356	2,550	806
Total Receipts	3,904	4,580	$ 4,050	$ 530
Expenditures				
Instruction	885	5,199	$ 4,744	$ 455
Transportation Services	309	672	7,118	(6,446)
Total Expenditures	1,194	5,871	$ 11,862	$ (5,991)
Receipts Over (Under) Expenditures	2,710	(1,291)		
Unencumbered Cash, Beginning	5,102	7,812		
Unencumbered Cash, Ending	$ 7,812	$ 6,521		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Federal Aid	$ 124,349	$ 226,296	$ 125,605	$ 100,691
State Aid	2,256	2,501	1,739	762
Local Receipts	59,059	9,381	76,899	(67,518)
Operating Transfers	43,670	21,277	44,858	(23,581)
Total Receipts	229,334	259,455	$ 249,101	$ 10,354
Expenditures				
Food Service Operation	242,342	228,833	$ 249,101	$ (20,268)
Receipts Over (Under) Expenditures	(13,008)	30,622		
Unencumbered Cash, Beginning	13,008	-		
Unencumbered Cash, Ending	$ -	$ 30,622		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 2,339	$ 2,042	$ 2,700	$ (658)
Operating Transfers	12,500	8,160	15,202	(7,042)
Total Receipts	14,839	10,202	$ 17,902	$ (7,700)
Expenditures				
Instructional Support Staff	14,684	8,864	$ 18,396	$ (9,532)
Receipts Over (Under) Expenditures	155	1,338		
Unencumbered Cash, Beginning	339	494		
Unencumbered Cash, Ending	$ 494	$ 1,832		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers	$ 13,662	$ 13,662	$ 14,345	$ (683)
Expenditures				
Student Support Services	13,662	13,662	$ 14,345	$ (683)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Reimbursements	$ 7,100	$ 10,107	$ 7,636	$ 2,471
Operating Transfers	759,093	834,727	823,347	11,380
Total Receipts	766,193	844,834	$ 830,983	$ 13,851
Expenditures				
Instruction	776,047	759,066	$ 844,528	$ (85,462)
Transportation Services	7,340	6,545	7,391	(846)
Total Expenditures	783,387	765,611	$ 851,919	$ (86,308)
Receipts Over (Under) Expenditures	(17,194)	79,223		
Unencumbered Cash, Beginning	38,130	20,936		
Unencumbered Cash, Ending	$ 20,936	$ 100,159		

UNIFIED SCHOOL DISTRICT NO. 298
CAREER AND POST-SECONDARY 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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Special Project Aid	$ 114	$ 2,145	$ 3,605	$ (1,460)
Operating Transfers	48,000	89,727	44,946	44,781
Total Receipts	48,114	91,872	$ 48,551	$ 43,321
Expenditures				
Instruction	48,700	50,831	$ 48,700	$ 2,131
Adjustment for Qualifying Budget Credits	-	-	2,145	(2,145)
Total Expenditures	48,700	50,831	$ 50,845	$ (14)
Receipts Over (Under) Expenditures	(586)	41,041		
Unencumbered Cash, Beginning	735	149		
Unencumbered Cash, Ending	$ 149	$ 41,190		

UNIFIED SCHOOL DISTRICT NO. 298
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)

SCHEDULE 2

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid	$ 345,972	$ 323,090	$ 391,986	$ (68,896)
Expenditures				
Employee Benefits	345,972	323,090	$ 391,986	$ (68,896)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 298
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	$ -	$ -
Expenditures		
Operating Transfers	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	252,074	252,074
Unencumbered Cash, Ending	$ 252,074	$ 252,074

UNIFIED SCHOOL DISTRICT NO. 298
TITLE I FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		SCHEDULE 2
	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 70,435	$ 73,628
Expenditures		
Instruction	70,435	73,628
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 298
TITLE II-A FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

		SCHEDULE 2
	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 13,256	$ 13,541
Expenditures		
Instruction	13,256	13,541
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 298
21ST CENTURY COMMUNITY LEARNING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 12,634	$ 13,100
Expenditures		
Instruction	12,634	13,100
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 298
REAP GRANT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ 28,423	$ 21,239
Expenditures		
Instruction	28,423	21,239
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 298
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDING
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	$ -	$ 249,044
Expenditures		
Instruction	6,612	210,254
Operations and Maintenance	700	37,704
Student Support Services	-	3,744
General Administration	-	11,055
School Administration	-	301
Total Expenditures	7,312	263,058
Receipts Over (Under) Expenditures	(7,312)	(14,014)
Unencumbered Cash, Beginning	-	(7,312)
Unencumbered Cash, Ending	$ (7,312)	$ (21,326)

UNIFIED SCHOOL DISTRICT NO. 298
SCHOLARSHIP FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Interest on Idle Funds	$ 928	$ 566
Expenditures		
Student Support Services	944	765
Receipts Over (Under) Expenditures	(16)	(199)
Unencumbered Cash, Beginning	37,282	37,266
Unencumbered Cash, Ending	$ 37,266	$ 37,067

UNIFIED SCHOOL DISTRICT NO. 298
GIFTS AND GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES (REGULATORY BASIS)
For the Year Ended June 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

SCHEDULE 2

	Prior Year Actual	Current Year Actual
Receipts		
Donations and Grants	$ 726,888	$ 217,573
Expenditures		
Instruction	1,533,113	72,935
School Administration	-	19,725
Operations and Maintenance	-	25,694
Total Expenditures	1,533,113	118,354
Receipts Over (Under) Expenditures	(806,225)	99,219
Unencumbered Cash, Beginning	944,436	138,211
Unencumbered Cash, Ending	$ 138,211	$ 237,430

UNIFIED SCHOOL DISTRICT NO. 298
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS (REGULATORY BASIS)
For the Year Ended June 30, 2021

SCHEDULE 3

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Art Club	$ 307	$ -	$ -	$ 307
Paw Print Club	6,461	31,563	22,496	15,528
Cheerleaders	881	-	66	815
Industrial Arts Club	279	580	148	711
Concessions	5,967	7,644	8,287	5,324
Forensics	10	-	-	10
Drama	859	177	494	542
Technology Club	221	-	-	221
High School Site Council	877	-	-	877
Kay Club	1,840	100	657	1,283
Leopard Mascot	153	-	-	153
National Honor Society	6,988	4,103	4,229	6,862
Scholars Bowl	2,356	369	127	2,598
Library Club	1,290	36	341	985
STEM	7	-	-	7
Student Council	4,093	9,574	7,120	6,547
Vocal	900	-	-	900
SAFE	373	300	445	228
Donations	180	504	447	237
Junior High Cheerleading	-	-	-	-
Class of 2018	97	-	-	97
Class of 2019	272	-	-	272
Class of 2020	1,085	-	1,085	-
Class of 2021	4,031	89	1,272	2,848
Class of 2022	510	2,992	1,934	1,568
Class of 2023	110	54	-	164
Class of 2024	-	74	-	74
Concession Stand - Elementary	2,219	-	330	1,889
LES Site Council - Elementary	4,637	297	4,934	-
Student Council - Elementary	-	-	-	-
Total Student Organization Funds	$ 47,003	$ 58,456	$ 54,412	$ 51,047

UNIFIED SCHOOL DISTRICT NO. 298
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (REGULATORY BASIS)
For the Year Ended June 30, 2021

SCHEDULE 4

Fund	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Ending Cash Balance
Gate Receipts					
Lincoln Jr/Sr High School	$ 8,997	$ 24,755	$ 23,456	$ 10,296	$ 10,296
Lincoln Elementary School	1,109	315	1,074	350	350
Subtotal Gate Receipts	10,106	25,070	24,530	10,646	10,646
School Projects					
Lincoln Jr/Sr High School	352	14,504	10,317	4,539	4,539
Lincoln Elementary School	3,831	4,330	4,805	3,356	3,356
Subtotal School Projects	4,183	18,834	15,122	7,895	7,895
Revolving Funds					
Lincoln Jr/Sr High School	-	6,585	6,585	-	-
Lincoln Elementary School	-	3,811	3,811	-	-
Subtotal Revolving Funds	-	10,396	10,396	-	-
Total District Activity Funds	$ 14,289	$ 54,300	$ 50,048	$ 18,541	$ 18,541