UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

For the Fiscal Year Ended June 30, 2021

Regulatory Basis Financial Statement and
Independent Auditors' Report with
Regulatory Required Supplemental Information

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

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Diehl
Banwart
Bolton
Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #344
Pleasanton, Kansas 66075

We have audited the accompanying Summary Statement of Receipts, Expenditures, and Unencumbered Cash, Regulatory Basis, of Unified School District #344, Pleasanton, Kansas as of and for the fiscal year ended June 30, 2021 and the related notes to the financial statement, which comprises the financial statement of the District as listed in the Table of Contents.

Management's Responsibility for the Financial Statements
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 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 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 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 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.

Board of Education
Unified School District #344
Pleasanton, Kansas 66025

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" paragraphs, 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 #344, Pleasanton, Kansas as of June 30, 2021 or changes in financial position or cash flows thereof for the fiscal 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 for Unified School District #344, Pleasanton, Kansas as of June 30, 2021, and the aggregate receipts and expenditures for the fiscal year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the Summary Statement of Receipts, Expenditures, and Unencumbered Cash Balance – Regulatory Basis (basic financial statement) as a whole. The Summary of Expenditures – Actual and Budget – Regulatory Basis; individual fund Schedules of Receipts and Expenditures – Actual and Budget – Regulatory Basis; Schedule of Receipts and Disbursements – Agency Funds – Regulatory Basis; and Schedule of Receipts, Expenditures and Unencumbered Cash, District Activity Funds – Regulatory Basis (Schedules 1 through 4 as listed in the table of contents) are presented for analysis although it is not a required part of the basic financial statement. However, the supplemental information is 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.

Prior Year Comparative Numbers
The 2020 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents), are also presented for comparative analysis and was not a required part of the 2020 financial statement upon which we rendered an unmodified opinion dated August 21, 2020. The 2020 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://admin.ks.gov/offices/chief-financial-officer/municipal-services. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 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 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

Diehl, Banwart, Bolton, CPAs, PA

DIEHL, BANWART, BOLTON CPAs PA

September 24, 2021
Fort Scott, Kansas

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2021
General Funds:						
General Fund	$ 0.66	$ 3,285,457.67	$ 3,285,458.33	$ -	$ 141,712.79	$ 141,712.79
Supplemental General	44,735.23	1,082,350.84	1,059,651.00	67,435.07	23,264.57	90,699.64
Special Purpose Funds:						
At Risk Four Year Old	-	46,000.00	46,000.00	-	15,187.02	15,187.02
At Risk K-12	-	475,107.00	475,107.00	-	174,660.98	174,660.98
Capital Outlay	446,174.57	506,028.20	382,792.08	569,410.69	16,505.64	585,916.33
Driver Education	9,547.89	5,000.00	1,943.38	12,604.51	-	12,604.51
Food Service	48,134.00	200,518.67	199,198.58	49,454.09	10,656.30	60,110.39
Professional Development	103.17	432.00	103.17	432.00	-	432.00
Special Education	211,102.10	619,824.00	601,909.64	229,016.46	111.39	229,127.85
Career & Postsec Ed	-	65,000.00	65,000.00	-	17,832.18	17,832.18
KPERS Retirement	-	354,373.50	354,373.50	-	-	-
Contingency Reserve	80,000.00	-	-	80,000.00	-	80,000.00
Grant	14,385.98	328,747.44	334,121.87	9,011.55	211.88	9,223.43
Bond Construction	-	-	-	-	-	-
Gate Receipts	3,171.13	33,589.84	34,544.87	2,216.10	-	2,216.10
School Projects	3,566.85	2,751.19	4,178.66	2,139.38	-	2,139.38
Debt Service						
Bond and Interest	464,822.08	455,340.73	533,887.50	386,275.31	-	386,275.31
Total Reporting Entity (Excluding Agency Funds)	$ 1,325,743.66	$ 7,460,521.08	$ 7,378,269.58	$ 1,407,995.16	$ 400,142.75	$ 1,808,137.91

CAREER AND POSTSECONDARY EDUCATION FUND

General Checking NOW Account	$ 887,615.43
Activity Checking Accounts	63,095.53
Petty Cash	1,500.00
Certificates of Deposit	914,667.00
Total Cash	1,866,877.96
Agency Funds per Schedule 3	(58,740.05)
Total Reporting Entity (Excluding Agency Funds)	$ 1,808,137.91

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #344, Pleasanton, Kansas, has been prepared in accordance with the State of Kansas regulatory basis of accounting for Kansas Municipalities, and is designed to show compliance with the cash basis and budget laws of the State of Kansas. The *Kansas Municipal Audit and Accounting Guide* (KMAAG), as approved by the director of the Kansas Division of Accounts and Reports, establishes the guidelines for the regulatory basis of accounting in the state of Kansas. Note 1 also describes how the District's accounting policies differ from U.S. generally accepted accounting policies.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District #344, Pleasanton, Kansas (the municipality) and related municipal entities. Management has determined that there are no related municipal activities that are or should be included in this financial statement.

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of the District:

- 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.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis of Accounting and Departures from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 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.

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

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 General Fund and Supplemental General Fund budgets were reduced to the legal maximum budget after the final audited enrollment by the state. There were no budgets amended 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. Regulatory required supplemental information includes budget comparison schedules for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Grant Funds (K.S.A. 72-8210), Federal Funds (K.S.A. 12-1663), the Contingency Reserve Fund (K.S.A. 72-6426), Capital Project funds and fiduciary funds.

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.

Qualifying Budget Credits

Expenditures in various funds include expenditures not subject to the budget laws of the State of Kansas, which include reimbursed expenses and grant expenditures.

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

Expenditures in the General Fund include expenditures in connection with reimbursements and/or grants received by the District. These are reimbursement type grants whereby grant money is received to reimburse the District for actual grant expenditures paid. These expenditures are similar to reimbursed expenses as discussed in the preceding paragraph.

Compensated Absences

Employees earn 13 days of sick leave per year, and may accrue up to a maximum of 60 days. Reimbursement for unused sick leave is paid at $50.00 per day upon termination of employment. Full-time, twelve-month employees receive vacation ranging from two to four weeks. Vacation time is lost if not taken within one year after it is earned. The District accrues a liability for compensated absences, which meet the following criteria:

1. Obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. Obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. Amount can be reasonably estimated and is material to the financial statement.

In accordance with the above criteria, the District has determined a liability for accrued sick pay totaling $89,050 and accrued longevity pay totaling $28,000 as of June 30, 2021. However, the liability is not shown as a current liability, inasmuch as it is not expected to be paid from current resources.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Property Taxes

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The financial statement and regulatory required supplemental schedules are prepared in order to show compliance with the cash basis and budget laws of Kansas. The District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statue requires banks eligible to hold the District's funds have a main or branch bank in the county in which the Government 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 Government has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (Continued)

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

Concentration of credit risk. State statutes place no limit on the amount the Government 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 Government's deposits may not be returned to it. State statutes require the Government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not have any "peak periods" designated.

At June 30, 2021 the District's carrying amount of deposits was $1,866,877.96 and the bank balance was $1,830,259.05. The money was at one bank thereby limiting the concentration of credit risk. Of the bank balance, $252,447.15 was covered by federal depository insurance, and the remaining $1,577,811.90 was collateralized with securities totaling $2,460,333.63 held by the pledging financial institutions' agents in the District's name.

4. 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 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.

4. DEFINED BENEFIT PENSION PLAN (Continued)

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 rates (not including the 1.00% contribution rate for the Death and Disability Program) was 16.15% and 14.41% respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer 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 $354,373.50 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 $4,042,390. 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 these financial statements.

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

5. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

6. RISK MANAGEMENT

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

7. INTERFUND TRANSFERS

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	At Risk Four Year Old	K.S.A. 72-6428	$46,000.00
General	At Risk K-12	K.S.A. 72-6428	22,751.58
General	Capital Outlay	K.S.A. 72-6428	250,512.26
General	Special Education	K.S.A. 72-6428	619,824.00
General	Career & Postsecondary Education	K.S.A. 72-6428	65,000.00
General	Drivers Education	K.S.A. 72-6428	5,000.00
Supplemental General	At Risk K-12	K.S.A. 72-6433	452,355.42

8. SUBSEQUENT EVENTS

Management has evaluated events and transactions occurring subsequent to June 30, 2021 through September 24, 2021, the date the financial statement was available for issue. During this period, there were no subsequent events requiring recognition in the financial statement or disclosure in the notes to the financial statement.

9. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $126,620 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.

10. LONG TERM OBLIGATIONS

The District's changes in long term obligations and future maturities are shown on the next two pages:

Schedule of Changes in Long-Term Obligations

Issue	Interest Rates	Date of Issue	Date of Final Maturity	Amount of Issue	Balances Beginning of Year	Additions / New Debt	Reductions / PrincipalPaid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2017	3.0%	1/7/2017	9/1/2028	$2,140,000	$ 1,940,000	$ -	$ 185,000	$ 1,755,000	$ 55,425
Series 2016	4 - 3.25%	6/1/2016	9/1/2046	9,000,000	9,000,000	-	-	9,000,000	293,463
					$ 10,940,000	$ -	$ 185,000	$ 10,755,000	$348,888

Schedule of Maturities in Long-Term Debt

For the Fiscal Year Ending:

	2022	2023	2024	2025	2026	2027 2031	2032 2036	2037 2041	2042 2046	2047 2047	Totals
PRINCIPAL											
General Obligation Bonds											
Series 2017	$ 195,000	$205,000	$210,000	$215,000	$220,000	$ 710,000	$ -	$ -	$ -	$ -	$ 1,755,000
Series 2016	-	-	-	-	-	590,000	1,835,000	2,475,000	3,315,000	785,000	9,000,000
	$ 195,000	$205,000	$210,000	$215,000	$220,000	$1,300,000	$1,835,000	$2,475,000	$3,315,000	$ 785,000	$10,755,000
INTEREST											
General Obligation Bonds											
Series 2017	$ 49,725	$ 43,725	$ 37,500	$ 31,125	$ 24,600	$ 32,400	$ -				$ 219,075
Series 2016	293,463	293,463	293,463	293,463	293,463	1,444,113	1,191,438	862,606	408,725	12,756	5,386,950
	$ 343,188	$337,188	$330,963	$324,588	$318,063	$1,476,513	$1,191,438	$ 862,606	$ 408,725	$ 12,756	$ 5,606,025
Totals	$ 538,188	$542,188	$540,963	$539,588	$538,063	$2,776,513	$3,026,438	$3,337,606	$3,723,725	$ 797,756	$16,361,025

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION
For the Fiscal Year Ended June 30, 2021

Schedule 1

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
Summary of Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal 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 Fund	$ 3,397,508.00	$ (244,288.00)	$ 132,237.67	$ 3,285,457.67	$ 3,285,458.33	$ 0.66
Supplemental General	1,129,694.00	(70,043.00)	-	1,059,651.00	1,059,651.00	-
Special Purpose Funds:						
At Risk Four Year Old	46,000.00	-	-	46,000.00	46,000.00	-
At Risk K-12	475,107.00	-	-	475,107.00	475,107.00	-
Capital Outlay	567,500.00	-	-	567,500.00	382,792.08	(184,707.92)
Driver Education	9,198.00	-	-	9,198.00	1,943.38	(7,254.62)
Food Service	218,795.00	-	-	218,795.00	199,198.58	(19,596.42)
Professional Development	5,853.00	-	-	5,853.00	103.17	(5,749.83)
Special Education	711,038.00	-	-	711,038.00	601,909.64	(109,128.36)
Career & Postsecondary Ed	65,000.00	-	-	65,000.00	65,000.00	-
KPERS Retirement	418,254.00	-	-	418,254.00	354,373.50	(63,880.50)
Debt Service						
Bond and Interest	633,659.00	-	-	633,659.00	533,887.50	(99,771.50)
	$ 7,677,606.00					

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other	$ 117,225.45	$ 129,275.67	$ -	$ 129,275.67
In lieu of taxes	-	-	-	-
State Sources				
General aid	2,735,162.00	2,804,645.00	3,041,738.00	(237,093.00)
State Special ed aid	317,400.00	348,575.00	355,770.00	(7,195.00)
State grants	4,924.00	2,962.00	-	2,962.00
Total Receipts	3,174,711.45	3,285,457.67	$ 3,397,508.00	$ (107,817.33)
Expenditures				
Instruction	1,125,843.49	1,027,352.16	$ 1,365,743.00	$ (338,390.84)
Support Services				
Student Support	69,526.77	105,093.08	71,300.00	33,793.08
Instructional Support	14,813.88	2,325.24	16,000.00	(13,674.76)
General Administration	428,268.64	413,355.66	438,000.00	(24,644.34)
School Administration	339,477.13	363,627.34	345,250.00	18,377.34
Operations and Maintenance	298,395.69	247,954.67	323,000.00	(75,045.33)
Transportation	87,102.53	116,662.34	92,800.00	23,862.34
Other	-	-	109,415.00	(109,415.00)

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

CAREER AND POSTSECONDARY	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Operating Transfers to Other Funds				
Capital Outlay	$ 156,882.99	$ 250,512.26	$ 46,000.00	$ 204,512.26
At Risk Four Year Old	32,000.00	46,000.00	-	46,000.00
At Risk K-12	-	22,751.58	-	22,751.58
Driver Education	-	5,000.00	5,000.00	-
Food Service	10,000.00	-	15,000.00	(15,000.00)
Parent Education	-	-	5,000.00	(5,000.00)
Special Education	562,400.00	619,824.00	500,000.00	119,824.00
Career & Postsecondary Education	50,000.00	65,000.00	65,000.00	-
Contingency Reserve	-	-	-	-
Adjustment to Comply with Legal Maximum	-	-	(244,288.00)	244,288.00
Legal General Fund Budget	3,174,711.12	3,285,458.33	3,153,220.00	
Adjustment for Qualifiying Budget Credits				
Reimbursed Expenses and Grants	-	-	132,237.67	(132,237.67)
Total Expenditures	3,174,711.12	3,285,458.33	$ 3,285,457.67	$ 0.66
Receipts Over(Under) Expenditures	0.33	(0.66)		
Unencumbered Cash, Beginning	0.33	0.66		
Unencumbered Cash, Ending	$ 0.66	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 310,134.85	$ 368,373.04	$ 375,911.00	$ (7,537.96)
Delinquent tax	20,465.95	11,749.27	6,494.00	5,255.27
Motor vehicle tax	40,863.12	37,819.71	36,734.00	1,085.71
In lieu of taxes	2,930.12	3,610.82	3,873.00	(262.18)
State Sources				
General aid	643,835.00	660,798.00	704,477.00	(43,679.00)
Total Receipts	1,018,229.04	1,082,350.84	$ 1,127,489.00	$ (45,138.16)
Expenditures				
Instruction	668,112.00	596,294.99	$ 654,694.00	$ (58,399.01)
Support Services				
Student Support	895.00	11,000.59	-	11,000.59
Instructional Support	-	-	-	-
School Administration	-	-	-	-
Operations and Maintenance	-	-	-	-
Operating Transfers				
At Risk K-12	370,107.00	452,355.42	475,000.00	(22,644.58)
Driver Education	-	-	-	-
Food Service	-	-	-	-
Special Education	-	-	-	-
Adjustment to Comply	-	-	-	-
with Legal Maximum	-	-	(70,043.00)	70,043.00
Total Expenditures	1,039,114.00	1,059,651.00	$ 1,059,651.00	$ (0.00)
Receipts Over(Under) Expenditures	(20,884.96)	22,699.84		
Unencumbered Cash, Beginning	65,620.19	44,735.23		
Unencumbered Cash, Ending	$ 44,735.23	$ 67,435.07		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AT RISK FOUR YEAR OLD FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fun	$ 32,000.00	$ 46,000.00	$ 46,000.00	$ -
Total Receipts	32,000.00	46,000.00	$ 46,000.00	$ -
Expenditures				
Instruction	32,000.00	46,000.00	$ 46,000.00	$ -
Total Expenditures	32,000.00	46,000.00	$ 46,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AT RISK K-12 FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ -	$ 22,751.58	$ -	$ 22,751.58
Supplemental General	370,107.00	452,355.42	475,000.00	(22,644.58)
Total Receipts	370,107.00	475,107.00	$ 475,000.00	$ 107.00
Expenditures				
Instruction	370,107.00	475,107.00	$ 475,107.00	$ -
Total Expenditures	370,107.00	475,107.00	$ 475,107.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 138,852.87	$ 151,046.03	$ 143,728.00	$ 7,318.03
Delinquent tax	4,366.75	3,034.25	2,933.00	101.25
Motor Vehicle tax	7,682.12	13,410.06	13,230.00	180.06
In lieu of taxes	936.10	1,571.91	1,395.00	176.91
Interest on idle funds	2,588.58	2,964.69	-	2,964.69
Other	-	-	-	-
State Sources				
State aid	86,902.00	83,489.00	83,500.00	(11.00)
Operating Transfers from General Fun	156,882.99	250,512.26	-	250,512.26
Total Receipts	398,211.41	506,028.20	$ 244,786.00	$ 261,242.20
Expenditures				
Instruction	88,603.01	208,340.24	$ 200,000.00	$ 8,340.24
Support Services	40,584.26	-	160,000.00	(160,000.00)
Facility Acquisition and Construction Services				
Building Improvements	175,751.89	174,451.84	207,500.00	(33,048.16)
Debt Service on Capital lease	-	-	-	-
Total Expenditures	304,939.16	382,792.08	$ 567,500.00	$ (184,707.92)
Receipts Over(Under) Expenditures	93,272.25	123,236.12		
Unencumbered Cash, Beginning	352,902.32	446,174.57		
Unencumbered Cash, Ending	$ 446,174.57	$ 569,410.69		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
DRIVER EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State aid	$ 2,600.00	$ -	$ 1,800.00	$ (1,800.00)
Operating Transfers from Other Funds				
General	-	5,000.00	5,000.00	-
Supplemental General	-	-	-	-
Tota Receipts	2,600.00	5,000.00	$ 1,800.00	$ (1,800.00)
Expenditures				
Instruction	3,430.94	1,943.38	$ 9,198.00	$ (7,254.62)
Total Expenditures	3,430.94	1,943.38	$ 9,198.00	$ (7,254.62)
Receipts Over(Under) Expenditures	(830.94)	3,056.62		
Unencumbered Cash, Beginning	10,378.83	9,547.89		
Unencumbered Cash, Ending	$ 9,547.89	$ 12,604.51		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service sales	$ 46,471.76	$ 19,565.74	$ 42,391.00	$ (22,825.26)
Other	-	-	-	-
State Sources				
State aid	2,128.78	2,002.82	1,396.00	606.82
Federal Sources				
Other Federal aid	4,452.02	5,929.11	-	5,929.11
Child nutrition programs	128,161.17	173,021.00	111,874.00	61,147.00
Operating Transfers from Other Funds				
General	10,000.00	-	15,000.00	(15,000.00)
Supplemental General	-	-	-	-
Total Receipts	191,213.73	200,518.67	$ 170,661.00	$ 29,857.67
Expenditures				
Support Services				
Operations and Maintenance	-	-	$ 3,195.00	$ (3,195.00)
Operation on Non-instructional Services				
Food Service Operations	199,265.53	199,198.58	215,600.00	(16,401.42)
Total Expenditures	199,265.53	199,198.58	$ 218,795.00	$ (19,596.42)
Receipts Over(Under) Expenditures	(8,051.80)	1,320.09		
Unencumbered Cash, Beginning	56,185.80	48,134.00		
Unencumbered Cash, Ending	$ 48,134.00	$ 49,454.09		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State aid	$ 374.00	$ 432.00	$ 5,000.00	$ (4,568.00)
Total Receipts	374.00	432.00	$ 5,000.00	$ (4,568.00)
Expenditures				
Support Services				
Instructional Support Staff	3,662.62	103.17	$ 5,853.00	$ (5,749.83)
Total Expenditures	3,662.62	103.17	$ 5,853.00	$ (5,749.83)
Receipts Over(Under) Expenditures	(3,288.62)	328.83		
Unencumbered Cash, Beginning	3,391.79	103.17		
Unencumbered Cash, Ending	$ 103.17	$ 432.00		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Other Funds				
General	$ 562,400.00	$ 619,824.00	$ 500,000.00	$ 119,824.00
Supplemental General	-	-	-	-
Total Receipts	562,400.00	619,824.00	$ 500,000.00	$ 119,824.00
Expenditures				
Instruction	532,921.35	578,429.12	$ 711,038.00	$ (132,608.88)
Support Services				
Student Transportation Services	4,551.47	23,480.52	-	23,480.52
Total Expenditures	537,472.82	601,909.64	$ 711,038.00	$ (109,128.36)
Receipts Over(Under) Expenditures	24,927.18	17,914.36		
Unencumbered Cash, Beginning	186,174.92	211,102.10		
Unencumbered Cash, Ending	$ 211,102.10	$ 229,016.46		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CAREER AND POSTSECONDARY EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State aid	$ 6,808.00	$ -	$ -	$ -
Operating Transfers from General Fun	50,000.00	65,000.00	65,000.00	-
Total Receipts	56,808.00	65,000.00	$ 65,000.00	$ -
Expenditures				
Instruction	56,808.00	65,000.00	$ 65,000.00	$ -
Total Expenditures	56,808.00	65,000.00	$ 65,000.00	$ -
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
KPERS RETIREMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Retirement Contributions	$ 392,339.50	$ 354,373.50	$ 418,254.00	$ (63,880.50)
Total Receipts	392,339.50	354,373.50	$ 418,254.00	$ (63,880.50)
Expenditures				
Instruction	50,890.95	44,296.69	$ 52,282.00	$ (7,985.31)
Support Services				
Student Support	50,891.02	44,296.69	52,282.00	(7,985.31)
Instructional Support	36,102.52	44,296.69	52,282.00	(7,985.31)
General Administration	50,891.02	44,296.69	52,282.00	(7,985.31)
School Administration	50,891.02	44,296.69	52,282.00	(7,985.31)
Operations and Maintenance	50,891.02	44,296.69	52,282.00	(7,985.31)
Transportation	50,891.02	44,296.69	52,282.00	(7,985.31)
Operation on Non-instructional Services				
Food Service Operations	50,890.93	44,296.67	52,280.00	(7,983.33)
Total Expenditures	392,339.50	354,373.50	$ 418,254.00	$ (63,880.50)
Receipts Over(Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual
Receipts		
Operating Transfers from General Fun	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	-	-
Unencumbered Cash, Beginning	80,000.00	80,000.00
Unencumbered Cash, Ending	$ 80,000.00	$ 80,000.00

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
GRANT FUND
Schedule of Receipts and Expenditures - Actual - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual
Receipts		
Local Sources		
Other	$ -	$ -
Federal Sources		
Federal passed thru the State	116,375.00	102,909.00
Small Rural School Achievement	29,488.00	20,390.00
Sparks Grant	-	85,999.44
Esser Gramt	83,892.00	119,449.00
Total Receipts	229,755.00	328,747.44
Expenditures		
Instruction	215,594.91	334,121.87
Support Services	-	-
Total Expenditures	215,594.91	334,121.87
Receipts Over(Under) Expenditures	14,160.09	(5,374.43)
Unencumbered Cash, Beginning	225.89	14,385.98
Unencumbered Cash, Ending	$ 14,385.98	$ 9,011.55

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2021
(With Comparative Actual Amounts for the Year Ended June 30, 2020)

	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad valorem tax	$ 313,193.03	$ 304,678.51	$ 289,850.00	$ 14,828.51
Delinquent tax	14,401.01	10,668.98	6,577.00	4,091.98
Motor Vehicle tax	30,763.78	35,437.62	34,601.00	836.62
In lieu of taxes	2,667.51	3,608.62	3,649.00	(40.38)
State Sources				
State aid	157,701.00	100,947.00	139,405.00	(38,458.00)
Total Receipts	518,726.33	455,340.73	$ 474,082.00	$ (18,741.27)
Expenditures				
Debt Service				
Principal	180,000.00	185,000.00	$ 175,000.00	$ 10,000.00
Interest	354,362.50	348,887.50	458,659.00	(109,771.50)
Other	-	-	-	-
Total Expenditures	534,362.50	533,887.50	$ 633,659.00	$ (99,771.50)
Receipts Over(Under) Expenditures	(15,636.17)	(78,546.77)		
Unencumbered Cash, Beginning	480,458.25	464,822.08		
Unencumbered Cash, Ending	$ 464,822.08	$ 386,275.31		

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
AGENCY FUNDS
Schedule of Receipts and Disbursements - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Agency Funds				
Student Organizations				
High School	$ 80,613.81	$ 102,266.72	$ 125,087.58	$ 57,792.95
Grade School	549.86	2,207.80	1,810.56	947.10
Totals	$ 81,163.67	$ 104,474.52	$ 126,898.14	$ 58,740.05

Schedule 4

UNIFIED SCHOOL DISTRICT #344
PLEASANTON, KANSAS
DISTRICT ACTIVITY FUNDS

Schedule of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2021

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2021
Gate Receipts						
High School	$ 3,171.13	$ 33,589.84	$ 34,544.87	$ 2,216.10	$ -	$ 2,216.10
Total Gate Receipts	3,171.13	33,589.84	34,544.87	2,216.10	-	2,216.10
School Projects						
High School	3,566.85	2,751.19	4,178.66	2,139.38	-	2,139.38
Total School Projects	3,566.85	2,751.19	4,178.66	2,139.38	-	2,139.38
Total District Activity Funds	$ 6,737.98	$ 36,341.03	$ 38,723.53	$ 4,355.48	$ -	$ 4,355.48