UNIFIED SCHOOL DISTRICT NO. 115

Seneca, Kansas

FINANCIAL STATEMENT

June 30, 2026

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
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November 19, 2026

VARNEY
& ASSOCIATES, CPAs, LLC

Board of Education
Unified School District No. 115
Seneca, Kansas

Independent Auditor's Report

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 115 (the District), as of and for the year ended June 30, 2026, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, 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* (KMAAG) described in Note 1.

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

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

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not required part of the basic financial statement; however, are required to be presented under the provisions of the KMAAG. 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 accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General Fund	$ -	$ -	$ 6,778,914	$ 6,778,914	$ -	$ -	$ -
Supplemental General Fund	168,927	-	2,339,571	2,237,332	271,166	197,021	468,187
Special Purpose Funds							
Preschool-Aged At-Risk	25,875	-	92,011	92,011	25,875	-	25,875
At-Risk (K-12)	96,399	-	655,581	696,826	55,154	-	55,154
Capital Outlay	509,802	-	301,142	428,205	382,739	-	382,739
Driver Training	63,796	-	20,717	23,821	60,692	-	60,692
Food Service	180,625	-	547,328	545,964	181,989	-	181,989
Professional Development	7,510	-	20,000	22,353	5,157	-	5,157
Summer School	15,955	-	-	4,663	11,292	-	11,292
Special Education	105,704	-	1,254,910	1,347,688	12,926	-	12,926
Career and Postsecondary Education	90,246	-	228,741	241,764	77,223	-	77,223
KPERS Special Retirement Contribution	-	-	830,489	830,489	-	-	-
Special Education Cooperative	354,563	-	2,776,156	2,768,502	362,217	498	362,715
Textbook and Student Materials Revolving	9,773	-	46,287	54,929	1,131	52,905	54,036
Contingency Reserve	303,668	-	-	-	303,668	-	303,668
Title I	-	-	74,825	74,825	-	-	-
Title II	-	-	32,003	32,003	-	-	-
Title IV	-	-	14,025	14,025	-	-	-
Gifts and Grants	31,356	-	25,302	21,098	35,560	-	35,560
Carl Perkins	-	-	88,092	88,055	37	-	37
Gate Receipts	43,065	-	127,919	112,334	58,650	-	58,650
School Projects	79,562	-	473,333	463,061	89,834	-	89,834
Bond and Interest Funds							
Bond and Interest #1	1,116,015	-	1,786,033	1,667,425	1,234,623	-	1,234,623
Bond and Interest #2	825,469	-	515,265	428,925	911,809	-	911,809
Capital Project Fund							
Construction	3,865,157	-	15,139	2,629,206	1,251,090	171,550	1,422,640
Total Primary Government	$ 7,893,467	$ -	$ 19,043,783	$ 21,604,418	$ 5,332,832	$ 421,974	$ 5,754,806

(Continued)

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

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2026

Composition of Cash	
Checking and money market accounts	$ 3,815,566
Certificate of deposits	704,549
Investments	1,406,467
Total District Cash and Investments	$ 5,926,582
Less: Agency Funds per Statement 3	(171,776)
Total Reporting Entity	$ 5,754,806

STATEMENT 1 (CONTINUED)

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

Note 1: Summary of Significant Accounting Policies

Unified School District No. 115 (the District) is a municipal corporation governed by an elected seven member board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete.

Discretely presented component unit - The component unit section of this financial statement includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the District. The governing body of this component unit is appointed by the District.

Recreation Commission - The Recreation Commission oversees recreational activities: The Recreation Commission operates a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The accounting policies of the Recreation Commission are the same as those of the District.

Basis of Presentation

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 balances on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Fund Descriptions

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:

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

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

Capital Project Funds are used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Trust Fund funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

Agency Fund is used to report assets held by the District reporting entity in a purely custodial capacity (payroll clearing fund; activity accounts, etc.).

Note 1: Summary of Significant Accounting Policies (Continued)

Reimbursed Expenses

The District 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 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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the District is holding a revenue neutral rate hearing, the budget timeline for the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The District did hold a revenue neutral hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

Textbook and Student Material Revolving	Federal Funds
Contingency Reserve	Gifts and Grants

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

Note 2: Deposits and Investments

As of June 30, 2026, the District had the following investments and maturities:

Investment Type	Cost	Investment Maturity Less than 1 Year	More than 1 Year	Rating U.S.
Security Bank of Kansas City	$ 1,406,467	$ 1,406,467	$ -	S&P AAAf/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions, U.S. government securities; temporary notes; no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. The District has no investment policy that would further limits 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 did not utilize peak periods. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $4,520,115 and the bank balance was $5,289,988. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, $5,139,988 was covered by the federal depository insurance, and the remaining balance was secured by the Kansas Collateral Pool.

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

Note 3: Defined Benefit Pension Plan

Plan Description

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

Note 3: Defined Benefit Pension Plan (Continued)

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68% for the fiscal year ended June 30, 2026.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School-Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School-Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

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 $830,489 for the year ended June 30, 2026.

Net Pension Liability

At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $4,691,841. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. 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, 2025. 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 KSPERS.gov or can be obtained as described previously.

Note 4: Interfund Transfers

From	To	Statutory Authority	Amount
General	At-Risk Fund (K-12)	K.S.A. 72-5167	$ 514,182
General	Preschool-Aged At Risk	K.S.A. 72-5167	92,011
General	Special Education	K.S.A. 72-5167	703,908
General	Career and Postsecondary Ed	K.S.A. 72-5167	228,741
General	Food Service	K.S.A. 72-5167	63,792
Supplemental General	At-Risk Fund (K-12)	K.S.A. 72-5143	141,399
Supplemental General	Special Education	K.S.A. 72-5143	551,002
Supplemental General	Professional Development	K.S.A. 72-5143	20,000
Title IVA	Title IIA	Section 5103(b)	14,025
			$ 2,329,060

Note 5: 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 plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Fringe Benefits

Each teacher shall be entitled once annually to elect to have a portion of the teacher's salary set aside on a Plan 125 not to exceed, $10,000. The plan may pay for group health insurance or the following programs: term life insurance up to $150,000, salary protection insurance, child care, and supplemental medical insurance such as dental, vision, and cancer. The District participates in the Kansas Educators Insurance Trust (KEIT). For all qualifying employees, a single health insurance plan will be paid for by the District. The employee will have an opportunity to purchase additional insurance at the time of employment and annually during open enrollment.

Compensated Absences

The District's policies regarding vacation and sick leave are: Professional employees are granted 11 days of sick leave, 4 days personal leave, and one day professional leave. Sick days can accumulate up to 60 days and personal leave days can accumulate up to 5 days. Sick Leave pool is available for professional employees to voluntarily contribute one day of their own available sick leave. Sick leave pool will not exceed 125 days; the superintendent is allowed 20 sick days accumulative to 85, 10 days vacation accumulative to 15, and 4 personal days; the principals are allowed 13 sick days accumulative to 85 and 3 personal days accumulative to 5; employees who have a twelve month contract are allowed 12 sick days accumulative to 60, 10 days of vacation, and 3 personal days accumulative to 4. Nine month employees have 9 sick leave days accumulative to 30 and 2 personal days accumulative to 3 days per year.

Liability for compensated absences is not reflected in the financial statement.

Termination Benefits

The Negotiated Agreement for the 2026 fiscal year provided that professional employees would be compensated $1,500 if the notification to resign or retire was received by December 1 of the contract year. The professional employee must have been contracted with the District for five years or more.

Note 6: Risk Management

The District is exposed to various risk of loss related to torts; theft of damage to or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 7: Stewardship, Compliance and Accountability

We noted no material violations of Kansas statutes during the period under examination.

Note 8: Subsequent Events

Subsequent events for management's review have been evaluated through the date of the auditors' report, which is the date the financial statement was available to be issued.

Note 9: Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	Project Authorization	Expenditures To Date
School Building Improvements	$ 25,960,333	$ 24,709,243

Note 10: Long-Term Debt

Changes in long-term liabilities for the District for the year were as follows:

	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Changes	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2015	3.00%	9/1/2015	$ 4,300,000	6/1/2029	$ 1,985,000	$ -	$ 375,000	$ (375,000)	$ 1,610,000	$ 53,925
Series 2023	5.00%	2/15/2023	24,220,000	9/1/2048	24,220,000	-	545,000	(545,000)	23,675,000	1,122,425
Total Long-Term Debt					$ 26,205,000	$ -	$ 920,000	$ (920,000)	$ 25,285,000	$ 1,176,350

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

	2027	2028	2029	2030	2031	2032-2036	2037-2041	2042-2046	2047-2051	Total
Principal										
General Obligation Bonds										
Series 2015	$ 385,000	$ 395,000	$ 410,000	$ 420,000	$ -	$ -	$ -	$ -	$ -	$ 1,610,000
Series 2023	575,000	605,000	635,000	665,000	700,000	4,055,000	5,175,000	6,595,000	4,670,000	23,675,000
Total Principal	$ 960,000	$ 1,000,000	$ 1,045,000	$ 1,085,000	$ 700,000	$ 4,055,000	$ 5,175,000	$ 6,595,000	$ 4,670,000	$ 25,285,000
Interest										
General Obligation Bonds										
Series 2015	$ 42,525	$ 30,825	$ 18,750	$ 6,300	$ -	$ -	$ -	$ -	$ -	$ 98,400
Series 2023	1,094,425	1,064,925	1,033,925	1,001,425	967,300	4,261,625	3,113,875	1,676,100	285,200	14,498,800
Total Interest	$ 1,136,950	$ 1,095,750	$ 1,052,675	$ 1,007,725	$ 967,300	$ 4,261,625	$ 3,113,875	$ 1,676,100	$ 285,200	$ 14,597,200
Total Principal and Interest	$ 2,096,950	$ 2,095,750	$ 2,097,675	$ 2,092,725	$ 1,667,300	$ 8,316,625	$ 8,288,875	$ 8,271,100	$ 4,955,200	$ 39,882,200

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	$ 7,302,308	$ (604,736)	$ 81,342	$ 6,778,914	$ 6,778,914	$ -
Supplemental General Fund	2,438,518	(201,186)	-	2,237,332	2,237,332	-
Special Revenue Funds						
At-Risk (K-12)	696,826	-	-	696,826	696,826	-
Preschool-Aged At-Risk	97,826	-	-	97,826	92,011	(5,815)
Capital Outlay	600,000	-	-	600,000	428,205	(171,795)
Driver Training	70,950	-	-	70,950	23,821	(47,129)
Food Service	721,879	-	-	721,879	545,964	(175,915)
Professional Development	30,800	-	-	30,800	22,353	(8,447)
Summer School	15,000	-	-	15,000	4,663	(10,337)
Special Education	1,677,087	-	-	1,677,087	1,347,688	(329,399)
Career and Postsecondary Education Fund	274,390	-	-	274,390	241,764	(32,626)
KPERS Special Retirement Contribution	983,999	-	-	983,999	830,489	(153,510)
Special Education Cooperative	3,031,051	-	-	3,031,051	2,768,502	(262,549)
Bond and Interest Fund #1	1,667,425	-	-	1,667,425	1,667,425	-
Bond and Interest Fund #2	404,775	-	-	404,775	428,925	24,150
Total Funds	$ 20,012,834	$ (805,922)	$ 81,342	$ 19,288,254	$ 18,114,882	$ (1,173,372)

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 6,697,572	$ 7,302,308	$ (604,736)
Reimbursements	81,342	-	81,342
Total Cash Receipts	$ 6,778,914	$ 7,302,308	$ (523,394)
EXPENDITURES			
Instruction	$ 3,394,574	$ 3,338,927	$ 55,647
Student support services	141,220	126,350	14,870
Instruction support staff	63,618	69,809	(6,191)
General administration	333,495	341,035	(7,540)
School administration	496,583	527,008	(30,425)
Central services	78,491	79,924	(1,433)
Operations and maintenance	361,436	416,814	(55,378)
Student transportation services	306,863	386,427	(79,564)
Transfers out	1,602,634	2,016,014	(413,380)
Adjustment to comply with legal maximum	-	(604,736)	604,736
Adjustment for qualifying budget credits	-	81,342	(81,342)
Total Expenditures	$ 6,778,914	$ 6,778,914	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem property tax	$ 2,104,821	$ 2,262,676	$ (157,855)
Delinquent property tax	5,122	10,520	(5,398)
Motor vehicle tax	139,033	141,626	(2,593)
Recreational vehicle tax	2,339	3,009	(670)
Commercial vehicle tax	24,940	29,964	(5,024)
State aid	63,316	69,010	(5,694)
Total Cash Receipts	$ 2,339,571	$ 2,516,805	$ (177,234)
EXPENDITURES			
Instruction	$ 438,889	$ 565,348	$ (126,459)
Student support services	59,045	56,620	2,425
Instruction support staff	2,779	575	2,204
General administration	101,257	121,500	(20,243)
School administration	102,385	75,800	26,585
Central services	88,641	94,432	(5,791)
Operations and maintenance	719,681	673,378	46,303
Student transportation	12,254	73,000	(60,746)
Transfers out	712,401	777,865	(65,464)
Adjustment to comply with legal maximum	-	(201,186)	201,186
Total Expenditures	$ 2,237,332	$ 2,237,332	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 102,239		
UNENCUMBERED CASH - BEGINNING	168,927		
UNENCUMBERED CASH - ENDING	$ 271,166		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
AT-RISK FUND (K-12)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 655,581	$ 671,230	$ (15,649)
EXPENDITURES			
Instruction	$ 553,603	$ 546,143	$ 7,460
Student support services	131,025	123,324	7,701
School administration	12,198	27,359	(15,161)
Total Expenditures	$ 696,826	$ 696,826	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ (41,245)		
UNENCUMBERED CASH - BEGINNING	96,399		
UNENCUMBERED CASH - ENDING	$ 55,154		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
RECEIPTS			
Transfers in	$ 92,011	$ 111,918	$ (19,907)
EXPENDITURES			
Instruction	$ 92,011	$ 97,826	$ (5,815)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	25,875		
UNENCUMBERED CASH - ENDING	$ 25,875		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Interest income	$ 102,760	$ 100,000	$ 2,760
Local source - Other	160,095	15,000	145,095
Federal aid	38,287	-	38,287
Total Cash Receipts	$ 301,142	$ 115,000	$ 186,142
EXPENDITURES			
Instruction	$ 172,870	$ 300,000	$ (127,130)
Operations and maintenance	22,841	300,000	(277,159)
Transportation	232,494	-	232,494
Total Expenditures	$ 428,205	$ 600,000	$ (171,795)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (127,063)		
UNENCUMBERED CASH - BEGINNING	509,802		
UNENCUMBERED CASH - ENDING	$ 382,739		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State aid	$ 8,000	$ 9,720	$ (1,720)
Student fees	12,717	-	12,717
Total Cash Receipts	$ 20,717	$ 9,720	$ 10,997
EXPENDITURES			
Instruction	$ 23,117	$ 33,950	$ (10,833)
Operations and maintenance	704	37,000	(36,296)
Total Expenditures	$ 23,821	$ 70,950	$ (47,129)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (3,104)		
UNENCUMBERED CASH - BEGINNING	63,796		
UNENCUMBERED CASH - ENDING	$ 60,692		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources	$ 264,374	$ 231,232	$ 33,142
State aid	5,087	3,370	1,717
Federal aid	214,075	209,366	4,709
Transfers in	63,792	100,000	(36,208)
Total Cash Receipts	$ 547,328	$ 543,968	$ 3,360
EXPENDITURES			
Operations and maintenance	$ 80	$ 115,000	$ (114,920)
Food service operations	545,884	606,879	(60,995)
Total Expenditures	$ 545,964	$ 721,879	$ (175,915)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 1,364		
UNENCUMBERED CASH - BEGINNING	180,625		
UNENCUMBERED CASH - ENDING	$ 181,989		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 20,000	$ 31,872	$ (11,872)
EXPENDITURES			
Instructional support staff	$ 22,353	$ 30,800	$ (8,447)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,353)		
UNENCUMBERED CASH - BEGINNING	7,510		
UNENCUMBERED CASH - ENDING	$ 5,157		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Summer school fees	$ -	$ -	$ -
EXPENDITURES			
Instruction	$ 4,663	$ 15,000	$ (10,337)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (4,663)		
UNENCUMBERED CASH - BEGINNING	15,955		
UNENCUMBERED CASH - ENDING	$ 11,292		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 1,254,910	$ 1,673,058	$ (418,148)
EXPENDITURES			
Instruction	$ 1,346,321	$ 1,677,087	$ (330,766)
Student transportation	1,367	-	1,367
Total Expenditures	$ 1,347,688	$ 1,677,087	$ (329,399)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (92,778)		
UNENCUMBERED CASH - BEGINNING	105,704		
UNENCUMBERED CASH - ENDING	$ 12,926		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
CAREER AND POSTSECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Transfers in	$ 228,741	$ 200,000	$ 28,741
EXPENDITURES			
Instruction	$ 239,264	$ 269,390	$ (30,126)
Instructional support staff	2,500	5,000	(2,500)
Total Expenditures	$ 241,764	$ 274,390	$ (32,626)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (13,023)		
UNENCUMBERED CASH - BEGINNING	90,246		
UNENCUMBERED CASH - ENDING	$ 77,223		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 830,489	$ 983,999	$ (153,510)
EXPENDITURES			
Instruction	$ 594,049	$ 703,854	$ (109,805)
Student support services	31,559	37,392	(5,833)
Instruction support staff	7,391	8,758	(1,367)
General administration	27,323	32,374	(5,051)
School administration	54,563	64,649	(10,086)
Central support services	28,153	33,358	(5,205)
Operations and maintenance	37,455	44,378	(6,923)
Student transportation	23,005	27,257	(4,252)
Food service operations	26,991	31,979	(4,988)
Total Expenditures	$ 830,489	$ 983,999	$ (153,510)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
SPECIAL EDUCATION COOPERATIVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local sources - Payments from other districts	$ 2,238,306	$ 2,308,011	$ (69,705)
Federal aid	537,850	443,100	94,750
Other reimbursements	-	3,500	(3,500)
Total Cash Receipts	$ 2,776,156	$ 2,754,611	$ 21,545
EXPENDITURES			
Instruction	$ 2,184,970	$ 2,211,008	$ (26,038)
Student support services	348,806	370,585	(21,779)
Instructional support staff	7,431	18,750	(11,319)
General administration	206,425	310,103	(103,678)
School administration	-	100,000	(100,000)
Operations and maintenance	19,957	19,761	196
Student transportation	913	844	69
Total Expenditures	$ 2,768,502	$ 3,031,051	$ (262,549)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,654		
UNENCUMBERED CASH - BEGINNING	354,563		
UNENCUMBERED CASH - ENDING	$ 362,217		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
BOND AND INTEREST FUND #1
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Taxes	$ 1,786,033	$ 1,758,097	$ 27,936
EXPENDITURES			
Interest	$ 1,667,425	$ 1,667,425	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 118,608		
UNENCUMBERED CASH - BEGINNING	1,116,015		
UNENCUMBERED CASH - ENDING	$ 1,234,623		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
BOND AND INTEREST FUND #2
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Ad valorem property tax	$ 470,590	$ 467,382	$ 3,208
Delinquent tax	1,515	2,432	(917)
Motor vehicle tax	34,759	33,959	800
Recreational vehicle tax	631	721	(90)
Commercial vehicle tax	7,770	7,184	586
Total Cash Receipts	$ 515,265	$ 511,678	$ 3,587
EXPENDITURES			
Principal	$ 375,000	$ 375,000	$ -
Interest	53,925	29,775	24,150
Total Expenditures	$ 428,925	$ 404,775	$ 24,150
RECEIPTS OVER (UNDER) EXPENDITURES	$ 86,340		
UNENCUMBERED CASH - BEGINNING	825,469		
UNENCUMBERED CASH - ENDING	$ 911,809		

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
NON-BUDGETED FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026

	Textbook and Student Materials Revolving	Contingency Reserve Fund	Title I	Title II	Title IV	Gifts and Grants
CASH RECEIPTS						
Federal aid	$ -	$ -	$ 74,825	$ 17,978	$ 14,025	$ -
Local sources - Other	46,287	-	-	-	-	25,302
Transfers in	-	-	-	14,025	-	-
Total Cash Receipts	$ 46,287	$ -	$ 74,825	$ 32,003	$ 14,025	$ 25,302
EXPENDITURES						
Instruction	$ 54,929	$ -	$ 74,825	$ 24,790	$ -	$ 19,251
Student support services	-	-	-	-	-	1,847
Instruction support staff	-	-	-	7,213	-	-
Transfers out	-	-	-	-	14,025	-
Total Expenditures	$ 54,929	$ -	$ 74,825	$ 32,003	$ 14,025	$ 21,098
RECEIPTS OVER (UNDER) EXPENDITURES	$ (8,642)	$ -	$ -	$ -	$ -	$ 4,204
UNENCUMBERED CASH - BEGINNING	9,773	303,668	-	-	-	31,356
UNENCUMBERED CASH - ENDING	$ 1,131	$ 303,668	$ -	$ -	$ -	$ 35,560

(Continued)

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
NON-BUDGETED FUNDS (CONTINUED)
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026

	Carl Perkins	Construction
CASH RECEIPTS		
Federal aid	$ 88,092	$ -
Interest income	-	15,139
Total Cash Receipts	$ 88,092	$ 15,139
EXPENDITURES		
Instruction	$ 60,909	$ 262,154
Instruction support staff	10,188	-
General administration	16,958	-
Operations and maintenance	-	2,783
Facility acquisition and construction	-	2,364,269
Total Expenditures	$ 88,055	$ 2,629,206
RECEIPTS OVER (UNDER) EXPENDITURES	$ 37	$ (2,614,067)
UNENCUMBERED CASH - BEGINNING	-	3,865,157
UNENCUMBERED CASH - ENDING	$ 37	$ 1,251,090

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Nemaha Central High School				
Class of 2018	$ 2,275	$ -	$ -	$ 2,275
Class of 2024	1,242	-	104	1,138
Class of 2025	481	-	-	481
Class of 2026	23,984	17,570	39,035	2,519
Class of 2027	6,713	41,245	23,103	24,855
Class of 2028	401	11,517	1,508	10,410
Class of 2029	-	270	44	226
Scholar Bowl Club	2,462	1,552	1,960	2,054
Art Club	39	-	38	1
Cheerleaders	76	1,018	-	1,094
Band	12,165	40,694	51,498	1,361
Dance Team	206	680	-	886
FBLA	3,412	17,042	17,814	2,640
FCCLA	3,977	11,351	12,048	3,280
FFA	24,580	38,293	38,115	24,758
Kays	1,326	26,734	27,023	1,037
National Honor Society Club	81	780	745	116
NCHS Alumni	373	-	-	373
SADD	288	491	532	247
Stucco	1,977	15,357	15,405	1,929
Total Nemaha Central High School	$ 86,058	$ 224,594	$ 228,972	$ 81,680
Nemaha Central Elementary/Middle School				
Eighth Grade Class	$ 1,585	$ 6,676	$ 8,074	$ 187
Total School Funds	$ 87,643	$ 231,270	$ 237,046	$ 81,867
Payroll Clearing				
Insurance and Cafeteria Plan Reimbursements	$ 90,005	$ -	$ 96	$ 89,909
Total Agency Funds	$ 177,648	$ 231,270	$ 237,142	$ 171,776

UNIFIED SCHOOL DISTRICT NO. 115
Seneca, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance
Gate Receipts				
Nemaha Central High School	$ 39,707	$ 118,487	$ 101,573	$ 56,621
Nemaha Central Middle School	3,358	9,432	10,761	2,029
Total Gate Receipts	$ 43,065	$ 127,919	$ 112,334	$ 58,650
School Projects				
Nemaha Central High School	$ 45,612	$ 249,740	$ 236,436	$ 58,916
Nemaha Central Middle School	33,950	223,593	226,625	30,918
Total School Projects	$ 79,562	$ 473,333	$ 463,061	$ 89,834
Total District Activity	$ 122,627	$ 601,252	$ 575,395	$ 148,484