UNIFIED SCHOOL DISTRICT NO. 471
DEXTER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

UNIFIED SCHOOL DISTRICT NO. 471
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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 471
Dexter, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 471, Dexter, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **Unified School District No. 471, Dexter, Kansas**, 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 **Unified School District No. 471, Dexter, Kansas**, as of **June 30, 2023**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Unified School District No. 471, Dexter, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Unified School District No. 471

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 471, Dexter, 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.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the 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 **Unified School District No. 471, Dexter, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Unified School District No. 471, Dexter, Kansas'** 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 **Unified School District No. 471, Dexter, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Unified School District No. 471

Unified School District No. 471, Dexter, Kansas' basic financial statement for the year ended June 30, 2022 (not presented herein), was audited by other auditors whose report dated February 17, 2023, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The report of the other auditors dated February 17, 2023, stated that the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022, was subjected to the auditing procedures applied in the audit of the June 30, 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
February 7, 2024

UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,746,098	$ 2,746,098	$ 0	$ 3,785	$ 3,785
Special Purpose Funds							
Supplemental General	27,220	0	844,565	847,734	24,051	5,758	29,809
At Risk (K-12)	0	0	466,243	466,243	0	0	0
Capital Outlay	616,737	0	1,139,014	506,311	1,249,440	10,732	1,260,172
Driver Training	7,386	0	3,520	3,890	7,016	0	7,016
Food Service	54,939	0	208,487	200,874	62,552	0	62,552
Professional Development	5,000	0	2,735	2,735	5,000	0	5,000
Special Education	10,860	0	486,679	476,335	21,204	0	21,204
Career and Postsecondary Education	0	0	33,650	33,650	0	0	0
Recreation Commission	588	0	35,994	34,155	2,427	0	2,427
KPERS Contribution	0	0	261,094	261,094	0	0	0
Federal Funds	(40,425)	0	265,633	327,586	(102,378)	4,602	(97,776)
Contingency Reserve	40,000	0	0	0	40,000	0	40,000
Textbook & Student Material	8,948	0	0	0	8,948	0	8,948
District Activity Funds	10,198	0	54,831	52,470	12,559	0	12,559
Bond & Interest Fund	133,649	0	283,731	140,637	276,743	0	276,743
Capital Projects Fund	50,581	0	577	48,194	2,964	0	2,964
	$ 925,681	$ 0	$ 6,832,851	$ 6,148,006	$ 1,610,526	$ 24,877	$ 1,635,403

Composition of Cash:		
	Checking and Money Market Accounts	$ 1,620,460
	Investments	50,261
		1,670,721
	Agency Funds	(35,318)
		$ 1,635,403

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

UNIFIED SCHOOL DISTRICT NO. 471
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 471 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Dexter, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

Recreation Commission - Unified School District No. 471 Dexter Recreation Commission oversees recreational activities. The Recreation Commission operates as 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.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

Capital Projects Fund-used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Agency Funds-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.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

Budget and Tax Cycle

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2023.

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

Federal Funds	Contingency Reserve Fund
Textbook & Student Material Revolving Fund	District Activity Funds

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 - Defined Benefit Pension Plan:

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

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 paymentsof $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 SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. 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 pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 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 $261,094 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,367,203. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Vacation and Sick Leave:

As personnel policies of Unified School District No. 471 provide of unused vacations days. Upon retirement of certified personnel and full-time employees with a minimum of 10 years with the District, the District will pay all unused accumulated sick leave at a rate equal to that of a substitute's daily pay of $80 per day up to 70 days. Upon retirement of classified personnel and full0time employees with a minimum of 10 years with the District, the District will pay all unused accumulated sick leave at a rate equal to that of $100 per day to 70 days.

Note 4 - Postemployment Benefits:

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

Note 5 - Death and Disability Benefits:

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) received long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2023.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
Transfer from:	At Risk (K-12)	Capital Outlay	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 251,992	$ 583,283	$ 6,331	$ 2,735	$ 469,343	$ 0	$ 1,313,684
Supplemental General Fund	214,251	0	0	0	17,336	29,404	260,991
	$ 466,243	$ 583,283	$ 6,331	$ 2,735	$ 486,679	$ 29,404	$ 1,574,675

Note 7 - Capital Projects:

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

	Project Authorization	Expenditures to Date
Building Improvement - Bond Construction	$ 3,300,577	$ 3,297,613

Note 8 - Deposits & Investments:

As of June 30, 2023, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
Business Repurchase Account	$ 50,261	N/A

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of 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 limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2023, is as follows:

Investment Type	Percentage of Investments
Business Repurchase Account	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,620,460 and the bank balance was $1,745,066. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $1,245,066 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 9 - Reimbursed Expenditures:

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 of accounting.

Note 10 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These 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.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - Subsequent Events:

The District has evaluated subsequent events through February 7, 2024, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Principal and interest payments on the capital leases are due semi-annually.

Terms for long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2019 Series	3.00 - 4.50	12/18/2019	$3,300,000	9/1/2045
Capital Leases				
CNB-HVAC	1.95	6/30/2021	$ 270,000	6/30/2026
GCC-LED Scoreboard	3.17	12/8/2021	$ 60,000	1/14/2028

Changes in long-term liabilities for the District for the year ended June 30, 2023, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2019 Series	$3,300,000	$ 0	$ 35,000	$3,265,000	$ 105,637
	3,300,000	0	35,000	3,265,000	105,637
Capital Leases					
CNB-HVAC	217,948	0	52,830	165,118	4,370
GCC-LED Scoreboard	60,750	0	9,353	51,397	1,923
	278,698	0	62,183	216,515	6,293
	$3,578,698	$ 0	$ 97,183	$3,481,515	$ 111,930

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

	Principal			Interest			
	General Obligation Bonds	Capital Leases	Total	General Obligation Bonds	Capital Leases	Total	Total Principal and Interest
2024	$ 75,000	$ 63,629	$ 138,629	$ 103,162	$ 4,847	$ 108,009	$ 246,638
2025	80,000	64,987	144,987	99,675	3,489	103,164	248,151
2026	85,000	66,375	151,375	95,962	2,101	98,063	249,438
2027	90,000	10,594	100,594	92,025	682	92,707	193,301
2028	95,000	10,930	105,930	87,863	346	88,209	194,139
2029 - 2033	575,000	0	575,000	384,638	0	384,638	959,638
2034 - 2038	725,000	0	725,000	287,475	0	287,475	1,012,475
2039 - 2043	900,000	0	900,000	165,900	0	165,900	1,065,900
2044 - 2047	640,000	0	640,000	29,250	0	29,250	669,250
	$3,265,000	$ 216,515	$3,481,515	$1,345,950	$ 11,465	$1,357,415	$ 4,838,930

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,737,990	$ (31,014)	$ 39,122	$ 2,746,098	$ 2,746,098	$ 0
Special Purpose Funds						
Supplemental General	857,194	(9,544)	84	847,734	847,734	0
At Risk (K-12)	475,906	0	0	475,906	466,243	(9,663)
Capital Outlay	1,167,364	0	0	1,167,364	506,311	(661,053)
Driver Training	11,811	0	0	11,811	3,890	(7,921)
Food Service	224,231	0	0	224,231	200,874	(23,357)
Professional Development	5,000	0	0	5,000	2,735	(2,265)
Special Education	574,516	0	0	574,516	476,335	(98,181)
Career and Postsecondary Education	33,650	0	0	33,650	33,650	0
Recreation Commission	34,155	0	0	34,155	34,155	0
KPERS Contribution	283,352	0	0	283,352	261,094	(22,258)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	327,586	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	52,470	XXXXXXXXX
Bond & Interest Fund	140,648	0	0	140,648	140,637	(11)
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	48,194	XXXXXXXXX
	$ 6,545,817	$ (40,558)	$ 39,206	$ 6,544,465	$ 6,148,006	$ (824,709)

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 37,300	$ 39,122	$ 0	$ 39,122
State Sources	2,411,353	2,706,976	2,737,990	(31,014)
	2,448,653	2,746,098	$ 2,737,990	$ 8,108
Expenditures				
Instruction	671,978	642,211	$ 1,120,085	$ (477,874)
Student Support Services	11,854	161	0	161
Instructional Support Staff	92	429	0	429
General Administration	281,368	303,815	354,800	(50,985)
Central Services	26,377	1,840	0	1,840
Operations & Maintenance	302,574	276,644	322,050	(45,406)
Student Transportation Services	124,645	191,315	144,500	46,815
Other Support Services	0	15,999	0	15,999
Transfers	1,029,765	1,313,684	796,555	517,129
Adjustment to Comply with Legal Max	0	0	(31,014)	31,014
Adjustment for Qualifying Budget Credits	0	0	39,122	(39,122)
	2,448,653	2,746,098	$ 2,746,098	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 221,502	$ 220,507	$ 197,090	$ 23,417
County Sources	16,145	13,750	15,703	(1,953)
State Sources	516,331	610,308	617,180	(6,872)
	753,978	844,565	$ 829,973	$ 14,592
Expenditures				
Instruction	481,570	529,543	$ 570,935	$ (41,392)
Student Transportation Services	0	57,200	0	57,200
Transfers	265,978	260,991	286,259	(25,268)
Adjustment to Comply with Legal Max	0	0	(9,544)	9,544
Adjustment for Qualifying Budget Credits	0	0	84	(84)
	747,548	847,734	$ 847,734	$ 0
Receipts Over (Under) Expenditures	6,430	(3,169)		
Unencumbered Cash, Beginning	20,790	27,220		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,220	$ 24,051		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 465,301	$ 466,243	$ 475,906	$ (9,663)
	465,301	466,243	$ 475,906	$ (9,663)
Expenditures				
Instruction	465,301	406,169	$ 421,706	$ (15,537)
General Administration	0	7,250	0	7,250
School Administration	0	52,824	54,200	(1,376)
	465,301	466,243	$ 475,906	$ (9,663)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 77,976	$ 179,831	$ 470,684	$ (290,853)
County Sources	5,254	4,671	5,340	(669)
State Sources	58,138	74,360	74,603	(243)
Federal Sources	385,782	296,869	0	296,869
Transfers	338,283	583,283	0	583,283
	865,433	1,139,014	$ 550,627	$ 588,387
Expenditures				
Instruction	257,904	0	$ 334,574	$ (334,574)
Central Services	0	238,957	0	238,957
Operations & Maintenance	116,603	267,354	125,000	142,354
Facility Acquisition & Construction Services	723,672	0	707,790	(707,790)
	1,098,179	506,311	$ 1,167,364	$ (661,053)
Receipts Over (Under) Expenditures	(232,746)	632,703		
Unencumbered Cash, Beginning	849,483	616,737		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 616,737	$ 1,249,440		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,424	$ 1,700	$ 2,400	$ (700)
State Sources	1,464	1,820	2,025	(205)
	3,888	3,520	$ 4,425	$ (905)
Expenditures				
Instruction	3,876	3,890	$ 3,930	$ (40)
Vehicle Operations, Maintenance Services	0	0	7,881	(7,881)
	3,876	3,890	$ 11,811	$ (7,921)
Receipts Over (Under) Expenditures	12	(370)		
Unencumbered Cash, Beginning	7,374	7,386		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,386	$ 7,016		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 8,186	$ 68,052	$ 48,945	$ 19,107
State Sources	9,749	1,483	1,020	463
Federal Sources	187,021	132,621	101,625	30,996
Transfers	2,837	6,331	17,702	(11,371)
	207,793	208,487	$ 169,292	$ 39,195
Expenditures				
Food Service Operation	193,661	200,874	$ 224,231	$ (23,357)
	193,661	200,874	$ 224,231	$ (23,357)
Receipts Over (Under) Expenditures	14,132	7,613		
Unencumbered Cash, Beginning	40,807	54,939		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 54,939	$ 62,552		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,067	$ 2,735	$ 0	$ 2,735
	1,067	2,735	$ 0	$ 2,735
Expenditures				
Instruction	0	2,428	$ 0	$ 2,428
Instructional Support Staff	1,067	307	5,000	(4,693)
	1,067	2,735	$ 5,000	$ (2,265)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	5,000	5,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 5,000	$ 5,000		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 460,255	$ 486,679	$ 563,656	$ (76,977)
	460,255	486,679	$ 563,656	$ (76,977)
Expenditures				
Instruction	426,298	448,829	$ 542,156	$ (93,327)
Student Transportation Services	30,355	27,506	32,360	(4,854)
	456,653	476,335	$ 574,516	$ (98,181)
Receipts Over (Under) Expenditures	3,602	10,344		
Unencumbered Cash, Beginning	0	10,860		
Prior Year Canceled Encumbrances	7,258	0		
Unencumbered Cash, Ending	$ 10,860	$ 21,204		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 0	$ 4,246	$ 0	$ 4,246
State Sources	0	0	8,100	(8,100)
Transfers	28,000	29,404	25,550	3,854
	28,000	33,650	$ 33,650	$ 0
Expenditures				
Instructional	0	0	$ 29,500	$ (29,500)
Instructional Support Staff	28,000	33,650	0	33,650
Student Transportation Services	0	0	4,150	(4,150)
	28,000	33,650	$ 33,650	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 28,696	$ 34,242	$ 31,564	$ 2,678
County Sources	1,985	1,752	2,003	(251)
	30,681	35,994	$ 33,567	$ 2,427
Expenditures				
Community Service Operations	33,000	34,155	$ 34,155	$ 0
	33,000	34,155	$ 34,155	$ 0
Receipts Over (Under) Expenditures	(2,319)	1,839		
Unencumbered Cash, Beginning	2,907	588		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 588	$ 2,427		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 246,393	$ 261,094	$ 283,352	$ (22,258)
	246,393	261,094	$ 283,352	$ (22,258)
Expenditures				
Instruction	184,795	189,185	$ 202,770	$ (13,585)
General Administration	32,031	37,966	42,503	(4,537)
Operations & Maintenance	9,661	7,833	0	7,833
Student Transportation Services	14,978	20,888	9,520	11,368
Other Support Services	0	0	21,872	(21,872)
Food Service Operation	4,928	5,222	6,687	(1,465)
	246,393	261,094	$ 283,352	$ (22,258)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 149,302	$ 219,671	$ 202,169	$ 17,502
County Sources	2,856	9,211	10,465	(1,254)
State Sources	40,442	54,849	54,849	0
	192,600	283,731	$ 267,483	$ 16,248
Expenditures				
Debt Service	106,425	140,637	$ 140,648	$ (11)
	106,425	140,637	$ 140,648	$ (11)
Receipts Over (Under) Expenditures	86,175	143,094		
Unencumbered Cash, Beginning	47,474	133,649		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 133,649	$ 276,743		

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
State Sources	$ 35,166	$ 0
Federal Sources	223,679	265,633
	258,845	265,633
Expenditures		
Instruction	279,810	280,883
Student Support Services	10,460	12,503
Operations & Maintenance	0	25,200
Student Transportation Services	9,000	9,000
	299,270	327,586
Receipts Over (Under) Expenditures	(40,425)	(61,953)
Unencumbered Cash, Beginning	0	(40,425)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (40,425)	$ (102,378)

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	40,000	40,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 40,000	$ 40,000

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,520	$ 0
	6,520	0
Expenditures		
Instruction	14,351	0
	14,351	0
Receipts Over (Under) Expenditures	(7,831)	0
Unencumbered Cash, Beginning	16,779	8,948
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 8,948	$ 8,948

UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Interest	$ 1,301	$ 577
	1,301	577
Expenditures		
Facility Acquisition & Construction Services	199,260	48,194
	199,260	48,194
Receipts Over (Under) Expenditures	(197,959)	(47,617)
Unencumbered Cash, Beginning	204,928	50,581
Prior Year Canceled Encumbrances	43,612	0
Unencumbered Cash, Ending	$ 50,581	$ 2,964

UNIFIED SCHOOL DISTRICT NO. 471
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
JH Cheerleaders	$ 1,916	$ 1,204	$ 2,349	$ 771
HS Cheerleaders	17	1,967	1,725	259
Dance	612	877	1,338	151
Class of 2023 - Seniors	771	0	676	95
Class of 2024 - Juniors	4,940	8,061	10,272	2,729
Class of 2025 - Sophomores	1,063	6,920	4,329	3,654
Class of 2026 - 9th Grade	372	7,589	3,900	4,061
FCA	0	500	0	500
Student Activities	2,085	10,000	400	11,685
Resource Room	0	365	330	35
After Prom	552	9,833	8,207	2,178
Band	14,773	24,672	37,786	1,659
Drug-Free Dexter	600	0	0	600
Choir	733	2,712	1,027	2,418
National Honor Society	2,118	1,959	2,398	1,679
Student Council	211	1,810	1,755	266
Staff	451	3,958	4,486	(77)
RevTrak Fees	58	937	1,175	(180)
Dexter FFA	5,287	10,675	13,698	2,264
Community Based Instruction Class	45	19,074	18,548	571
Sales Tax	0	4,375	4,375	0
Total Agency Funds	$ 36,604	$ 117,488	$ 118,774	$ 35,318

UNIFIED SCHOOL DISTRICT NO. 471
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Programs							
Athletics	$ 138	$ 0	$ 31,924	$ 29,847	$ 2,215	$ 0	$ 2,215
HS Girls Basketball	1,448	0	1,200	1,590	1,058	0	1,058
HS Boys Basketball	757	0	0	0	757	0	757
High School Volleyball	3	0	938	941	0	0	0
JH Volleyball	437	0	3,101	2,508	1,030	0	1,030
HS Track	22	0	487	0	509	0	509
JH Track	165	0	0	0	165	0	165
Concessions	842	0	13,791	13,341	1,292	0	1,292
Reading Recovery	7	0	0	0	7	0	7
Box Tops - Elementary	1,405	0	25	0	1,430	0	1,430
	5,224	0	51,466	48,227	8,463	0	8,463
School Projects							
Yearbook	3,929	0	3,365	4,243	3,051	0	3,051
Drug & Violence Prevention	1,045	0	0	0	1,045	0	1,045
	4,974	0	3,365	4,243	4,096	0	4,096
Total District Activity Funds	$ 10,198	$ 0	$ 54,831	$ 52,470	$ 12,559	$ 0	$ 12,559