DEXTER UNIFIED SCHOOL DISTRICT NO. 471
DEXTER, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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DEXTER UNIFIED SCHOOL DISTRICT NO. 471
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INDEPENDENT AUDITORS' REPORT

Board of Education
Dexter 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 **Dexter Unified School District No. 471, Dexter, Kansas**, as of and for the year ended **June 30, 2025**, 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 **Dexter 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 **Dexter Unified School District No. 471, Dexter, Kansas**, as of **June 30, 2025**, 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 **Dexter 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
Dexter 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 **Dexter 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 **Dexter 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 **Dexter 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 **Dexter 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
Dexter Unified School District No. 471

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Dexter Unified School District No. 471, Dexter, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated August 15, 2024, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 7, 2025

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 3,076,917	$ 3,076,917	$ 0	$ 6,848	$ 6,848
Special Purpose Funds							
Supplemental General	20,966	0	978,739	968,826	30,879	9,073	39,952
At Risk (K-12)	0	0	469,500	469,500	0	0	0
Capital Outlay	1,393,623	0	938,574	1,475,108	857,089	1,492	858,581
Driver Training	7,755	0	3,564	4,319	7,000	0	7,000
Food Service	62,552	0	236,469	224,021	75,000	0	75,000
Professional Development	5,000	0	4,854	4,854	5,000	0	5,000
Special Education	50,000	0	448,478	483,478	15,000	0	15,000
Career and Postsecondary Education	0	0	33,114	33,114	0	0	0
KPERS Contribution	0	0	229,793	229,793	0	0	0
Recreation Commission	2,863	0	35,633	38,496	0	0	0
Federal Funds	(7,961)	0	196,222	187,404	857	1,191	2,048
Contingency Reserve	40,000	0	0	0	40,000	0	40,000
Textbook & Student Material Revolving	75	0	0	0	75	0	75
District Activity Funds	32,417	0	106,470	109,962	28,925	0	28,925
Bond & Interest Fund	451,480	0	241,127	179,675	512,932	0	512,932
Capital Projects Fund	17,058	0	197	0	17,255	0	17,255
	$ 2,075,828	$ 0	$ 6,999,651	$ 7,485,467	$ 1,590,012	$ 18,604	$ 1,608,616

Composition of Cash:		
	Checking and Money Market Accounts	$ 1,631,668
	Investments	17,255
		1,648,923
	Agency Funds	(40,307)
		$ 1,608,616

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

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Dexter 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 - Dexter 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 municipality 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 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, 2025.

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 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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 were transferred to the System.

The 2021 Legislature passed Senate 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 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 $229,793 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $2,115,380. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. 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 Dexter 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 - Post Employment Benefits:

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

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-5143 were as follows:

	Transfer to:							
Transfer from:	At Risk (K-12)	Capital Outlay	Driver Training	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 390,250	$ 430,448	$ 2,379	$ 78,449	$ 4,854	$ 339,291	$ 0	$ 1,245,671
Supplemental General Fund	79,250	0	0	0	0	109,187	26,235	214,672
	$ 469,500	$ 430,448	$ 2,379	$ 78,449	$ 4,854	$ 448,478	$ 26,235	$ 1,460,343

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	$ 3,349,414	$ 3,332,159

Note 8 - Deposits & Investments:

As of June 30, 2025, the District had the following investments:

Investment Type	Fair Value	Rating U.S.
Business Repurchase Account	$ 17,255	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, 2025, 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 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 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, 2025.

At June 30, 2025, the District's carrying amount of deposits was $1,631,668 and the bank balance was $1,795,128. 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 $1,295,128 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 August 7, 2025 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, 2025, 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
Sports Facility Upgrades	5.90	2/20/2024	$ 1,000,000	2/20/2034

Changes in long-term liabilities for the District for the year ended June 30, 2025, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2019 Series	$3,190,000	$ 0	$ 80,000	$3,110,000	$ 99,675
	3,190,000	0	80,000	3,110,000	99,675
Capital Leases					
CNB-HVAC	111,138	0	55,033	56,105	2,167
GCC-LED Scoreboard	41,748	0	9,954	31,794	1,322
Sports Facility Upgrades	1,000,000	0	76,239	923,761	58,960
	1,152,886	0	141,226	1,011,660	62,449
	$4,342,886	$ 0	$ 221,226	$4,121,660	$ 162,124

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
2026	$ 85,000	$ 147,109	$ 232,109	$ 95,962	$ 56,566	$ 152,528	$ 384,637
2027	90,000	96,089	186,089	92,025	50,386	142,411	328,500
2028	95,000	101,465	196,465	87,863	45,010	132,873	329,338
2029	105,000	95,873	200,873	83,888	39,326	123,214	324,087
2030	110,000	101,526	211,526	80,400	33,673	114,073	325,599
2031 - 2035	630,000	469,598	1,099,598	348,300	71,200	419,500	1,519,098
2036 - 2040	790,000	0	790,000	241,950	0	241,950	1,031,950
2041 - 2045	985,000	0	985,000	109,425	0	109,425	1,094,425
2046	220,000	0	220,000	3,300	0	3,300	223,300
	$3,110,000	$1,011,660	$4,121,660	$1,143,113	$ 296,161	$1,439,274	$ 5,560,934

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	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	$ 3,149,357	$ (158,113)	$ 85,673	$ 3,076,917	$ 3,076,917	$ 0
Special Purpose Funds						
Supplemental General	1,019,800	(50,974)	0	968,826	968,826	0
At Risk (K-12)	469,500	0	0	469,500	469,500	0
Capital Outlay	1,928,951	0	0	1,928,951	1,475,108	(453,843)
Driver Training	10,125	0	0	10,125	4,319	(5,806)
Food Service	246,555	0	0	246,555	224,021	(22,534)
Professional Development	8,750	0	0	8,750	4,854	(3,896)
Special Education	636,347	0	0	636,347	483,478	(152,869)
Career and Postsecondary Education	38,400	0	0	38,400	33,114	(5,286)
KPERS Contribution	287,782	0	0	287,782	229,793	(57,989)
Recreation Commission	39,497	0	0	39,497	38,496	(1,001)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	187,404	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	109,962	XXXXXXXXX
Bond & Interest Fund	179,686	0	0	179,686	179,675	(11)
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
	$ 8,014,750	$ (209,087)	$ 85,673	$ 7,891,336	$ 7,485,467	$ (703,235)

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 70,264	$ 96,027	$ 0	$ 96,027
State Sources	2,788,109	2,980,890	0	2,980,890
	2,858,373	3,076,917	$ 0	$ 3,076,917
Expenditures				
Instruction	758,161	692,329	$ 975,073	$ (282,744)
Student Support Services	0	559	200	359
Instructional Support Staff	607	3,005	1,000	2,005
General Administration	356,187	446,901	391,650	55,251
Central Services	1,420	1,431	1,550	(119)
Operations & Maintenance	238,169	419,540	549,500	(129,960)
Student Transportation Services	210,135	243,318	425,300	(181,982)
Other Support Services	21,485	24,163	25,000	(837)
Transfers	1,272,209	1,245,671	780,084	465,587
Adjustment to Comply with Legal Max	0	0	(158,113)	158,113
Adjustment for Qualifying Budget Credits	0	0	85,673	(85,673)
	2,858,373	3,076,917	$ 3,076,917	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 226,093	$ 279,136	$ 264,450	$ 14,686
County Sources	13,012	12,512	11,142	1,370
State Sources	651,864	687,091	723,242	(36,151)
	890,969	978,739	$ 998,834	$ (20,095)
Expenditures				
Instruction	482,854	690,037	$ 583,025	$ 107,012
General Administration	48,423	0	0	0
School Administration	0	0	49,800	(49,800)
Central Services		6,917	0	6,917
Student Transportation Services	57,200	57,200	57,000	200
Transfers	305,577	214,672	329,975	(115,303)
Adjustment to Comply with Legal Max	0	0	(50,974)	50,974
	894,054	968,826	$ 968,826	$ 0
Receipts Over (Under) Expenditures	(3,085)	9,913		
Unencumbered Cash, Beginning	24,051	20,966		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 20,966	$ 30,879		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 461,149	$ 469,500	$ 469,500	$ 0
	461,149	469,500	$ 469,500	$ 0
Expenditures				
Instruction	456,247	419,789	$ 469,000	$ (49,211)
General Administration	500	0	500	(500)
School Administration	4,402	49,711	0	49,711
	461,149	469,500	$ 469,500	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,629,878	$ 423,507	$ 352,042	$ 71,465
County Sources	4,628	5,390	4,863	527
State Sources	93,159	79,229	79,764	(535)
Transfers	505,313	430,448	0	430,448
	2,232,978	938,574	$ 436,669	$ 501,905
Expenditures				
Central Services	63,947	116,212	$ 250,000	$ (133,788)
Operations & Maintenance	2,024,848	1,358,896	1,362,500	(3,604)
Student Transportation Services	0	0	316,451	(316,451)
	2,088,795	1,475,108	$ 1,928,951	$ (453,843)
Receipts Over (Under) Expenditures	144,183	(536,534)		
Unencumbered Cash, Beginning	1,249,440	1,393,623		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,393,623	$ 857,089		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 700	$ 750	$ 750	$ 0
State Sources	4,350	435	1,620	(1,185)
Transfers	0	2,379	0	2,379
	5,050	3,564	2,370	1,194
Expenditures				
Instruction	4,311	4,319	$ 4,450	$ (131)
Vehicle Operations, Maintenance Services	0	0	5,675	(5,675)
	4,311	4,319	$ 10,125	$ (5,806)
Receipts Over (Under) Expenditures	739	(755)		
Unencumbered Cash, Beginning	7,016	7,755		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,755	$ 7,000		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 15,223	$ 14,149	$ 5,240	$ 8,909
State Sources	1,676	1,662	1,100	562
Federal Sources	128,344	142,209	157,663	(15,454)
Transfers	68,528	78,449	20,000	58,449
	213,771	236,469	$ 184,003	$ 52,466
Expenditures				
Food Service Operation	213,771	224,021	$ 246,555	$ (22,534)
	213,771	224,021	$ 246,555	$ (22,534)
Receipts Over (Under) Expenditures	0	12,448		
Unencumbered Cash, Beginning	62,552	62,552		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 62,552	$ 75,000		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,859	$ 4,854	$ 3,750	$ 1,104
	3,859	4,854	$ 3,750	$ 1,104
Expenditures				
Instruction	3,859	4,134	$ 8,750	$ (4,616)
Instructional Support Staff	0	720	0	720
	3,859	4,854	$ 8,750	$ (3,896)
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		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 511,260	$ 448,478	$ 589,347	$ (140,869)
	511,260	448,478	$ 589,347	$ (140,869)
Expenditures				
Instruction	438,878	463,694	$ 564,847	$ (101,153)
General Administration	17,739	0	25,000	(25,000)
Student Transportation Services	25,847	19,784	46,500	(26,716)
	482,464	483,478	$ 636,347	$ (152,869)
Receipts Over (Under) Expenditures	28,796	(35,000)		
Unencumbered Cash, Beginning	21,204	50,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 50,000	$ 15,000		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,889	$ 6,879	$ 0	$ 6,879
State Sources	0	0	7,188	(7,188)
Transfers	27,677	26,235	31,212	(4,977)
	31,566	33,114	$ 38,400	$ (5,286)
Expenditures				
Instruction	31,566	33,114	$ 38,400	$ (5,286)
	31,566	33,114	$ 38,400	$ (5,286)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 250,245	$ 229,793	$ 287,782	$ (57,989)
	250,245	229,793	$ 287,782	$ (57,989)
Expenditures				
Instruction	180,176	165,451	$ 207,203	$ (41,752)
General Administration	37,537	34,469	43,168	(8,699)
Operations & Maintenance	7,507	6,894	8,634	(1,740)
Student Transportation Services	20,020	18,383	23,022	(4,639)
Other Support Services	5,005	0	0	0
Food Service Operation	0	4,596	5,755	(1,159)
	250,245	229,793	$ 287,782	$ (57,989)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 32,856	$ 33,725	$ 35,298	$ (1,573)
County Sources	1,735	1,908	1,706	202
	34,591	35,633	$ 37,004	$ (1,371)
Expenditures				
Community Service Operations	34,155	38,496	$ 39,497	$ (1,001)
	34,155	38,496	$ 39,497	$ (1,001)
Receipts Over (Under) Expenditures	436	(2,863)		
Unencumbered Cash, Beginning	2,427	2,863		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 2,863	$ 0		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 287,962	$ 186,322	$ 199,702	$ (13,380)
County Sources	9,707	13,480	12,296	1,184
State Sources	55,231	41,325	41,325	0
	352,900	241,127	$ 253,323	$ (12,196)
Expenditures				
Debt Service	178,163	179,675	$ 179,686	$ (11)
	178,163	179,675	$ 179,686	$ (11)
Receipts Over (Under) Expenditures	174,737	61,452		
Unencumbered Cash, Beginning	276,743	451,480		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 451,480	$ 512,932		

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 430,099	$ 196,222
	430,099	196,222
Expenditures		
Instruction	296,685	187,062
Student Support Services	3,824	342
Operations & Maintenance	35,173	0
Student Transportation Services	0	0
	335,682	187,404
Receipts Over (Under) Expenditures	94,417	8,818
Unencumbered Cash, Beginning	(102,378)	(7,961)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (7,961)	$ 857

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

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

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 0	$ 0
	0	0
Expenditures		
Instruction	8,873	0
	8,873	0
Receipts Over (Under) Expenditures	(8,873)	0
Unencumbered Cash, Beginning	8,948	75
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 75	$ 75

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Bond Interest	$ 2,145	$ 197
Reimbursements	46,495	0
	48,640	197
Expenditures		
Facility Acquisition & Construction Services	34,546	0
	34,546	0
Receipts Over (Under) Expenditures	14,094	197
Unencumbered Cash, Beginning	2,964	17,058
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 17,058	$ 17,255

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
JH Cheerleaders	$ 158	$ 294	$ 228	$ 224
HS Cheerleaders	368	1,438	1,714	92
Class of 2023	95	0	95	0
Class of 2024	295	0	295	0
Class of 2025	1,329	1,386	2,715	0
Class of 2026	5,673	3,958	4,074	5,557
Class of 2027	3,655	2,660	250	6,065
Class of 2028	0	5,472	3,529	1,943
Class of 2029	0	98	0	98
Class of 2030	0	482	0	482
FCA	333	200	0	533
Student Activities	1,435	0	0	1,435
After Prom	1,410	11,849	12,073	1,186
Band	7,336	42,181	49,698	(181)
Drug-Free Dexter	600	0	0	600
Choir	1,381	660	1,095	946
National Honor Society	849	2,129	1,823	1,155
Student Council	851	501	831	521
JH Stuco	197	82	0	279
Book Club	0	312	0	312
Math Club	0	133	0	133
Staff	(77)	100	0	23
RevTrak Fees	(367)	1,008	1,184	(543)
Dexter FFA	11,025	28,207	20,059	19,173
Community Based Instruction Class	3,227	25,312	28,474	65
Sales Tax	0	5,984	5,775	209
Total Agency Funds	$ 39,773	$ 134,446	$ 133,912	$ 40,307

DEXTER UNIFIED SCHOOL DISTRICT NO. 471
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

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	$ 923	$ 0	$ 62,296	$ 59,751	$ 3,468	$ 0	$ 3,468
HS Girls Basketball	284	0	0	0	284	0	284
HS Boys Basketball	757	0	0	0	757	0	757
High School Volleyball	23	0	500	125	398	0	398
JH Volleyball	1,375	0	2,831	2,332	1,874	0	1,874
HS Track	402	0	115	0	517	0	517
JH Track	165	0	558	558	165	0	165
Outdoor Facilities	20,000	0	5,000	20,893	4,107	0	4,107
HS Girls Softball	836	0	5,000	0	5,836	0	5,836
Concessions	1,978	0	23,751	21,118	4,611	0	4,611
Reading Recovery	7	0	0	0	7	0	7
Box Tops - Elementary	1,441	0	0	0	1,441	0	1,441
	28,191	0	100,051	104,777	23,465	0	23,465
School Projects							
Yearbook	3,181	0	6,419	5,185	4,415	0	4,415
Drug & Violence Prevention	1,045	0	0	0	1,045	0	1,045
	4,226	0	6,419	5,185	5,460	0	5,460
Total District Activity Funds	$ 32,417	$ 0	$ 106,470	$ 109,962	$ 28,925	$ 0	$ 28,925