UNIFIED SCHOOL DISTRICT NO. 335

Holton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2021

VARNEY & ASSOCIATES, CPAs, LLC
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
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June 7, 2022

Board of Education
Unified School District No. 335
Holton, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Unified School District No. 335 (the District) as of and for the year ended June 30, 2021 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2021, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Regulatory-Required 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 as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures - actual and budget, summary of receipts and disbursements - non-budgeted funds, summary of receipts and disbursements - agency funds, and schedule of regulatory basis receipts and expenditures - activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Varney & Associates, CPAs, LLC

Certified Public Accountants
Manhattan, Kansas

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

GOVERNMENTAL TYPE FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General	$ -	$ -	$ 3,421,352	$ 3,421,352	$ -	$ 244,883	$ 244,883
Supplemental General	46,362	-	1,009,508	1,005,770	50,100	122,249	172,349
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	461,000	-	252,252	379,949	333,303	4,599	337,902
Preschool-Aged At-Risk	2,700		23,299	22,999	3,000	7,473	10,473
Virtual Education	-	-	35,246	35,246	-	-	-
Capital Outlay	-	960,031	219,100	493,232	685,899	402,251	1,088,150
Driver Training	19,986	-	3,516	5,690	17,812	973	18,785
Food Service	88,500	-	254,758	273,258	70,000	400	70,400
Professional Development	45,000	-	4,430	14,528	34,902	6,358	41,260
Special Education	560,539	-	376,556	637,095	300,000	160,367	460,367
Career & Postsecondary Education	220,000	-	198,508	188,097	230,411	511	230,922
Gifts and Grants	496	-	37,902	30,331	8,067	956	9,023
KPERS Special Retirement Contribution	-	-	356,570	356,570	-	-	-
Non-Budgeted							-
Carl Perkins Fund	-	-	3,820	3,820	-	-	-
Contingency Reserve	280,000	-	-	-	280,000	-	280,000
Drug Free Schools	-	-	12,082	12,082	-	40	40
Textbook Rental	37,115	-	14,754	29,674	22,195	10,472	32,667
Title I - Low Income	-	-	58,290	58,290	-	7,020	7,020
Title II-A Improve Teacher Quality	-	-	10,020	10,020	-	-	-
SPARKS	-	-	85,740	85,700	40	-	40
REAP	-	-	32,269	32,269	-	16,833	16,833
Native American Grant	-	-	8,602	8,602	-	7,130	7,130
Honor Flight	5,244	-	50	-	5,294	-	5,294
Playground Equipment	634	-	-	634	-	-	-
ESSER	2	-	21,580	21,582	-	-	-
District activity funds	20,359	-	84,475	86,948	17,886	-	17,886

STATEMENT 1

The accompanying notes are an integral part of this financial statement.

See Independent Auditor's Report.

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)
Regulatory Basis
For the Year Ended June 30, 2021

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS (CONTINUED)							
Capital Project Funds							
School Improvement Fund (2018 Bond Issue)	$ -	$ -	$ 12,082	$ 12,082	$ -	$ -	$ -
Bond and Interest Fund	884,828	-	345,400	233,320	996,908	-	996,908
Total Reporting Entity (Excluding Agency Funds)	$ 2,672,765	$ 960,031	$ 6,882,161	$ 7,459,140	$ 3,055,817	$ 992,515	$ 4,048,332

Composition of Cash	
Checking Accounts	$ 131,063
Savings Accounts	3,974,528
Total Cash	$ 4,105,591
Less: Agency funds per Schedule 3	(57,259)
Total Reporting Entity (Excluding Agency Funds)	$ 4,048,332

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

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD 355 - Jackson Heights (the District) is a municipal corporation governed by an elected seven member board. The District as an entity has been defined to include, on a combined basis, (a) the District (b) organizations for which the District is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the reporting entity's financial statement to be misleading or incomplete. There are currently no organizations which meet the foregoing criteria for being combined in the District's report.

Fund Descriptions

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

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

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

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

Bond and Interest Fund - Used to account for the accumulation of resources, including tax levies, transfer's from other funds and payment of general long-term debt.

Agency Fund -- used to report assets held by the District in a purely custodial capacity.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United State of America

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

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

Reimbursed Expenses

Expenditures in the amount of $4,186 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

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

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

Use of Estimates

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

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

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

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

Carl Perkins Grant	Title I	Native American Grant
Contingency Reserve	Title II-A	Honor Flight
Drug Free Schools	SPARKS	Playground Equipment
Textbook Rental	REAP Grant	ESSER

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

Note 3: Deposits and Investments

K.S.A. 9-1401 established 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 or depository risk.

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2021.

At June 30, 2021, the carrying amount of the District's cash and certificates was $4,105,591. The bank balance was $4,202,905. The bank balance was held by one bank resulting in a concentration of deposit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $500,000 was secured by FDIC insurance and the remaining $3,702,905 was collateralized by bank pledged securities with a fair market value of $3,880,068.

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

Note 4: Pension Plans

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.

Note 4: Pension Plans (Continued)

Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual payments of $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $407,230 for he year ended June 30, 2021.

Net Pension Liability: At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $3,697,486. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the 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 5: Risk Management

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

Note 6: Stewardship, Compliance and Accountability

We noted no violations of Kansas Statutes for the period under audit.

Note 7: Compensated Absences

Teachers and administrative personnel accrue 12 days sick and personal leave per year. They are allowed to accumulate up to 36 days of unused leave time. Once the maximum accumulation is reached, any unused excess is paid annually. Should the covered personnel remain a District employee for 10 years or more, they are compensated for any carryover of unused leave with a maximum of 36 days. Noncertified personnel accrue 12 days of sick and 12 days of vacation leave per year. They are allowed to accumulate up to 72 days of unused sick time. Vacation is to be taken during the contract year with any carryover to be approved by the superintendent or principal. The District has not computed or recorded this liability.

Note 8: Contingency

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of the District's management, such disallowances, if any, will not be significant to the District's financial statement.

Note 9: Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 10: Interfund Transfers

The District made the following operating transfers during fiscal year 2021. The transfers were approved by the Board of Education.

Fund From	Fund To	Statutory Authority	Amount
General fund	Special Education Fund	K.S.A. 72-6478	$ 287,281
General fund	Virtual Education	K.S.A. 72-6478	35,246
General fund	Preschool-Aged At-Risk	K.S.A. 72-6478	16,058
Supplemental	Special Education Fund	K.S.A. 72-6478	80,360
Supplemental	Career and Postsecondary	K.S.A. 72-6478	197,478
Supplemental	Food Service Fund	K.S.A. 72-6478	1,873
Supplemental	At-Risk Fund (K-12)	K.S.A. 72-6478	252,252
	Total Transfers		$ 870,548

Note 11: In Substance Receipt in Transit

The District received $237,235 subsequent to June 30, 2021 and as required by K.S.A 72- 6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 12: Subsequent Events

The District evaluated subsequent events through June 7, 2022, the date the financial statement is available to be issued.

Note 13: COVID-19

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021.

Note 14: CRF and CARES Act Funding

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of $400 million. The District received CRF in the amount of $85,740 during fiscal year 2021. The CRF are to be used to strengthen health, to allow the economy to reopen safely and to remain open. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at https://covid.ks.gov/.

Note 15: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2021 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Reductions/ Payments	End of Year	Interest Paid
General Obligation Bonds									
Series 2016 Refunding	2.40%	3/1/2017	$ 2,155,000	9/1/2028	$ 1,900,000	$ -	$ 190,000	$ 1,710,000	$ 43,320
2008 Refunding Energy Lease	1.20-2.50%	3/1/2017	1,470,000	9/1/2027	1,090,000	-	130,000	960,000	20,235
Total Long-Term Debt					$ 2,990,000	$ -	$ 320,000	$ 2,670,000	$ 63,555

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

	2022	2023	2024	2025	2026	2027-2031	Total
Principal							
Series 2016 Refunding	$ 200,000	$ 200,000	$ 205,000	$ 210,000	$ 215,000	$ 680,000	$ 1,710,000
2008 Refunding Energy Lease	130,000	130,000	130,000	140,000	140,000	290,000	960,000
Interest							
Series 2016 Refunding	38,640	33,840	28,980	24,000	18,900	24,840	$ 169,200
2008 Refunding Energy Lease	17,950	16,075	13,800	11,265	8,430	7,106	74,626
	$ 386,590	$ 379,915	$ 377,780	$ 385,265	$ 382,330	$ 1,001,946	$ 2,913,826

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE 1

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2021

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General Funds						
General	$ 3,511,672	$ (94,506)	$ 4,186	$ 3,421,352	$ 3,421,352	$ -
Supplemental General	1,031,452	(25,682)	-	1,005,770	1,005,770	-
Special Purpose Funds						
At-Risk (Preschool-Aged)	42,788	-	-	42,788	22,999	(19,789)
At-Risk (K-12)	854,770	-	-	854,770	379,949	(474,821)
Virtual Education	100,000	-	-	100,000	35,246	(64,754)
Capital Outlay	1,131,601	-	-	1,131,601	493,232	(638,369)
Driver Training	22,385	-	-	22,385	5,690	(16,695)
Food Service	451,941	-	-	451,941	273,258	(178,683)
Professional Development	24,234	-	-	24,234	14,528	(9,706)
Special Education	931,724	-	-	931,724	637,095	(294,629)
Career & Post Secondary Ed	445,000	-	-	445,000	188,097	(256,903)
Gifts & Grants	50,804	-	-	50,804	30,331	(20,473)
KPERS Special Retirement Contribution	407,230	-	-	407,230	356,570	(50,660)
Bond and Interest	237,820	-	-	237,820	233,320	(4,500)
Total of all Funds	$ 9,243,421	$ (120,188)	$ 4,186	$ 9,127,419	$ 7,097,437	$ (2,029,982)

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Reimbursed expenditures	$ 4,186	$ -	$ 4,186
State Sources			
General state aid	3,417,166	3,200,487	216,679
Total Cash Receipts	$ 3,421,352	$ 3,200,487	$ 220,865
EXPENDITURES			
Instruction	$ 1,748,784	$ 1,791,156	$ (42,372)
Student support services	70,839	62,205	8,634
Instructional support staff	18,272	14,090	4,182
General administration	160,480	144,410	16,070
School administration	254,360	173,265	81,095
Central services	94,582	270,140	(175,558)
Operations and maintenance	440,002	316,284	123,718
Student transportation	295,448	167,381	128,067
Transfers to other funds	338,585	572,741	(234,156)
Adjustment to comply with legal maximum	-	(94,506)	94,506
Legal general fund budget and expenditures	$ 3,421,352	$ 3,417,166	$ 4,186
Adjustments for qualifying budget credits	-	4,186	(4,186)
Total Expenditures	$ 3,421,352	$ 3,421,352	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 439,176	$ 443,141	$ (3,965)
Delinquent taxes	3,938	6,037	(2,099)
Other	15	-	15
County Sources			
Motor vehicle taxes	49,669	47,497	2,172
Recreational vehicle taxes	1,152	918	234
State Sources			
Supplemental state aid	515,558	528,722	(13,164)
Total Cash Receipts	$ 1,009,508	$ 1,026,315	$ (16,807)
EXPENDITURES			
Instruction	$ 140,695	$ 52,028	$ 88,667
General administration	15,147	4,000	11,147
School administration	23,777	2,320	21,457
Operations and maintenance	294,188	227,812	66,376
Transfers to other funds	531,963	745,292	(213,329)
Adjustment to comply with legal maximum	-	(25,682)	25,682
Total Expenditures	$ 1,005,770	$ 1,005,770	$ -
RECEIPTS OVER (UNDER) EXPENDITURES	$ 3,738		
UNENCUMBERED CASH - BEGINNING	46,362		
UNENCUMBERED CASH - ENDING	$ 50,100		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
AT RISK (K-12) FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 252,252	$ 393,770	$ (141,518)
EXPENDITURES			
Instruction	$ 379,949	$ 854,770	$ (474,821)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (127,697)		
UNENCUMBERED CASH - BEGINNING	461,000		
UNENCUMBERED CASH - ENDING	$ 333,303		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
PRESCHOOL-AGED AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Miscellaneous	$ 7,241	$ 7,302	$ (61)
Other Sources			
Transfers from other funds	16,058	32,786	(16,728)
Total Receipts	$ 23,299	$ 40,088	$ (16,789)
EXPENDITURES			
Instruction	$ 22,900	$ 42,788	$ (19,888)
Instructional support staff	99	-	99
Total Expenditures	$ 22,999	$ 42,788	$ (19,789)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 300		
UNENCUMBERED CASH - BEGINNING	2,700		
UNENCUMBERED CASH - ENDING	$ 3,000		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
VIRTUAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Transfers from other funds	$ 35,246	$ 100,000	$ (64,754)
EXPENDITURES			
Instruction	$ 35,246	$ 100,000	$ (64,754)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 131,329	$ 123,153	$ 8,176
Delinquent taxes	1,014	1,395	(381)
Interest on idle funds	7,922	5,000	2,922
Reimbursed expenditures	13,296	9,116	4,180
Miscellaneous	5,273	-	5,273
County Sources			
Motor vehicle taxes	11,268	12,177	(909)
Recreational vehicle taxes	293	240	53
Commercial vehicle tax	35	210	(175)
State Sources			
State aid	48,670	48,670	-
Total Cash Receipts	$ 219,100	$ 199,961	$ 19,139
EXPENDITURES			
Instruction	$ 518	$ 250,000	$ (249,482)
Instructional support staff	-	150,000	(150,000)
School administration	4,800	104,601	(99,801)
Operations and maintenance	19,737	250,000	(230,263)
Student transportation	33,090	-	33,090
Other support services	51,842	-	51,842
Facility acquisition and construction	383,245	377,000	6,245
Total Expenditures	$ 493,232	$ 1,131,601	$ (638,369)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (274,132)		
UNENCUMBERED CASH - BEGINNING	-		
PRIOR YEAR CANCELLED ENCUMBRANCES	960,031		
UNENCUMBERED CASH - ENDING	$ 685,899		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 2,190	$ -	$ 2,190
State Sources			
State safety aid	1,326	2,400	(1,074)
Total Cash Receipts	$ 3,516	$ 2,400	$ 1,116
EXPENDITURES			
Instruction	$ 4,717	$ 22,166	$ (17,449)
Operations and maintenance	973	219	754
Total Expenditures	$ 5,690	$ 22,385	$ (16,695)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (2,174)		
UNENCUMBERED CASH - BEGINNING	19,986		
UNENCUMBERED CASH - ENDING	$ 17,812		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Food service sales	$ 21,079	$ 81,330	$ (60,251)
State Sources			
State aid	2,602	1,281	1,321
Federal Sources			
Federal aid	229,204	115,538	113,666
Other Sources			
Transfers from other funds	1,873	165,292	(163,419)
Total Cash Receipts	$ 254,758	$ 363,441	$ (108,683)
EXPENDITURES			
Food service	$ 273,258	$ 451,941	$ (178,683)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (18,500)		
UNENCUMBERED CASH - BEGINNING	88,500		
UNENCUMBERED CASH - ENDING	$ 70,000		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 4,430	$ 4,740	$ (310)
Other Sources			
Transfers from other funds	-	30,000	(30,000)
Total Cash Receipts	$ 4,430	$ 34,740	$ (30,310)
EXPENDITURES			
Instructional support staff	$ 14,528	$ 24,234	$ (9,706)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (10,098)		
UNENCUMBERED CASH - BEGINNING	45,000		
UNENCUMBERED CASH - ENDING	$ 34,902		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Federal Sources			
Federal aid	$ 8,915	$ -	$ 8,915
Other Sources			
Transfers from other funds	367,641	371,185	(3,544)
Total Receipts	$ 376,556	$ 371,185	$ 5,371
EXPENDITURES			
Instruction	$ 613,969	$ 892,624	$ (278,655)
Student transportation	23,126	39,100	(15,974)
Total Expenditures	$ 637,095	$ 931,724	$ (294,629)
RECEIPTS OVER (UNDER) EXPENDITURES	$ (260,539)		
UNENCUMBERED CASH - BEGINNING	560,539		
UNENCUMBERED CASH - ENDING	$ 300,000		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
CAREER & POST SECONDARY EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Other Sources			
Miscellaneous	$ 1,030	$ -	$ 1,030
Transfers from other funds	197,478	225,000	(27,522)
Total Receipts	$ 198,508	$ 225,000	$ (26,492)
EXPENDITURES			
Instruction	$ 188,097	$ 445,000	$ (256,903)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 10,411		
UNENCUMBERED CASH - BEGINNING	220,000		
UNENCUMBERED CASH - ENDING	$ 230,411		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
GIFTS & GRANTS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Other	$ 14,867	$ 27,808	$ (12,941)
State Sources			
State aid	23,035	22,500	535
Total Receipts	$ 37,902	$ 50,308	$ (12,406)
EXPENDITURES			
Instruction	$ 30,331	$ 50,804	$ (20,473)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 7,571		
UNENCUMBERED CASH - BEGINNING	496		
UNENCUMBERED CASH - ENDING	$ 8,067		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
State Sources			
State aid	$ 356,570	$ 407,230	$ (50,660)
EXPENDITURES			
Instruction	$ 262,268	$ 292,000	$ (29,732)
Student support services	7,276	7,300	(24)
Instructional support staff	518	1,500	(982)
General administration	14,663	20,000	(5,337)
School administration	25,443	23,500	1,943
Central services	12,803	18,000	(5,197)
Operations and maintenance	19,839	25,000	(5,161)
Student transportation	5,432	11,000	(5,568)
Food service	8,328	8,930	(602)
Total Expenditures	$ 356,570	$ 407,230	$ (50,660)
RECEIPTS OVER (UNDER) EXPENDITURES	$ -		
UNENCUMBERED CASH - BEGINNING	-		
UNENCUMBERED CASH - ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
BOND AND INTEREST
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2021

	Actual	Budget	Variance - Over (Under)
CASH RECEIPTS			
Local Sources			
Ad valorem taxes	$ 232,912	$ 224,317	$ 8,595
Delinquent taxes	1,807	2,969	(1,162)
Miscellaneous	8		8
County Sources			
Motor vehicle taxes	23,789	22,789	1,000
Recreational vehicle taxes	556	440	116
State Sources			
State aid	86,328	86,328	-
Total Cash Receipts	$ 345,400	$ 336,843	$ 8,557
EXPENDITURES			
Debt Service	$ 233,320	$ 237,820	$ (4,500)
RECEIPTS OVER (UNDER) EXPENDITURES	$ 112,080		
UNENCUMBERED CASH - BEGINNING	884,828		
UNENCUMBERED CASH - ENDING	$ 996,908		

SCHEDULE 2-O

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	Carl Perkins Grant	Contingency Reserve	Drug Free Schools	Textbook Rental	Title I Low Income	Title II-A Improve Teacher Quality	SPARKS
RECEIPTS							
Local Sources							
Other	$ 3,820	$ -	$ -	$ 14,754	$ -	$ -	$ 85,740
Federal Sources							
Federal aid	-	-	12,082	-	-	10,020	-
State Sources							
State aid	-	-	-	-	58,290	-	-
Total Receipts	$ 3,820	$ -	$ 12,082	$ 14,754	$ 58,290	$ 10,020	$ 85,740
EXPENDITURES							
Instruction	$ 3,124	$ -	$ 6,161	$ 29,674	$ 57,600	$ 9,864	$ 85,700
Student support services	-	-	-	-	690	156	-
Instructional support staff	696	-	4,621	-	-	-	-
General administration	-	-	-	-	-	-	-
Operations and maintenance	-	-	-	-	-	-	-
Student transportation	-	-	1,300	-	-	-	-
Total Expenditures	$ 3,820	$ -	$ 12,082	29,674	$ 58,290	$ 10,020	$ 85,700
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ -	$ (14,920)	$ -	$ -	$ 40
UNENCUMBERED CASH - BEGINNING	-	280,000	-	37,115	-	-	-
UNENCUMBERED CASH - ENDING	$ -	$ 280,000	$ -	$ 22,195	$ -	$ -	$ 40

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
NON-BUDGETED FUNDS
For the Year Ended June 30, 2021

	REAP	Native American Grant	Honor Flight	Scholarship (Dupree)	Playground Equipment	ESSER
RECEIPTS						
Local Sources						
Other	$ 32,269	$ 8,602	$ 50	$ 550	$ -	$ -
Federal Sources						
Federal Aid	-	-	-	-	-	21,580
State Sources						
State Aid	-	-	-	-	-	-
Total Receipts	$ 32,269	$ 8,602	$ 50	$ 550	$ -	$ 21,580
EXPENDITURES						
Instruction	$ 32,269	$ 8,602	$ -	$ -	$ 634	$ 19,554
Student support services	-	-	-	-	-	358
Instructional support staff	-	-	-	-	-	-
General administration	-	-	-	550	-	-
Operations and maintenance	-	-	-	-	-	1,670
Student transportation	-	-	-	-	-	-
Total Expenditures	$ 32,269	$ 8,602	$ -	$ 550	634	$ 21,582
RECEIPTS OVER (UNDER) EXPENDITURES	$ -	$ -	$ 50	$ -	$ (634)	$ (2)
UNENCUMBERED CASH - BEGINNING	-	-	5,244	-	634	2
UNENCUMBERED CASH - ENDING	$ -	$ -	$ 5,294	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Balance June 30, 2021
Scholarship	$ -	$ 550	$ 550	$ -
High School				
Class of 2021	1,621	813	2,289	145
Class of 2022	340	3,173	2,903	610
Class of 2023	336	466	-	802
Class of 2024	568	600	-	1,168
Class of 2025	-	-	-	-
Class of 2026	148	-	134	14
JCYC	1,058	-	76	982
Science Olympiad	57	-	-	57
FFA	12,497	8,208	12,092	8,613
FCCLA	1,273	358	458	1,173
Student Council - Concessions	20,278	5,422	7,862	17,838
HS Student Council	3,639	909	321	4,227
Dance	2,825	7,784	3,079	7,530
MS Football	46	1,200	46	1,200
Sales Tax	-	1,587	1,587	-
FBLA	711	160	153	718
Drama	1,690	-	-	1,690
Cheerleaders	967	3,692	4,521	138
Forensics	1,168	-	-	1,168
Quiz Bowl	1,872	250	220	1,902
Music Club	35	-	6	29
MS Student Council	377	-	-	377
Industry	571	1,626	1,884	313
Vo Ag	-	175	175	-
Culinary	-	550	550	-
Art Club	1,587	706	295	1,998
Football Club	-	3,438	397	3,041
Cross Country	158	-	-	158
Cobra Singers	123	-	123	-
Girls Voleyball Club	100	-	-	100
HS Boys Basketball	-	-	-	-
HS Track	-	578	-	578
Spanish Club	106	-	-	106
ACT	-	259	26	233
Site Council	273	-	-	273
HS Band	-	929	851	78
Total Agency Funds	$ 54,424	$ 42,883	$ 40,048	$ 57,259

UNIFIED SCHOOL DISTRICT NO. 335
Holton, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2021

	Balance July 1, 2020	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2021
Gate Receipts						
High School						
Athletics	$ 8,077	$ 13,309	$ 17,066	$ 4,320	$ -	$ 4,320
Middle School						
Athletics	2,362	4,887	6,432	817	-	817
Subtotal Gate Receipts	$ 10,439	$ 18,196	$ 23,498	$ 5,137	$ -	$ 5,137
School Projects						
High School						
Yearbook	$ 2,885	$ 9,932	$ 9,045	$ 3,772	$ -	$ 3,772
Band Resales	71	399	470	-	-	-
Library	2,495	67	-	2,562	-	2,562
Biology Animal Supplies	11	-	-	11	-	11
Activity Account	293	703	829	167	-	167
Computer Insurance	-	2,656	2,656	-	-	-
Country Mart	417	50	-	467	-	467
Petty Cash	-	1,694	1,694	-	-	-
Textbook	-	5,760	5,760	-	-	-
Hot Lunch	-	11,366	11,366	-	-	-
Elementary School					-	
Activity Fund	2,557	5,361	3,453	4,465	-	4,465
Accelerated Reading	551	152	204	499	-	499
Social Fund	220	160		380	-	380
Pre-K Tuition	-	7,690	7,690	-	-	-
Instrument Rental	-	275	275	-	-	-
Yearbook	-	1,021	1,033	(12)	-	(12)
Book Rental	-	6,104	6,104	-	-	-
Lunch	-	9,985	9,985	-	-	-
Milk	-	1,591	1,567	24	-	24
Petty Cash	-	1,295	1,295	-	-	-
Book Fair/Library	420	18	24	414	-	414
Subtotal School Projects	$ 9,920	$ 66,279	$ 63,450	$ 12,749	$ -	$ 12,749
Total District Activity Funds	$ 20,359	$ 84,475	$ 86,948	$ 17,886	$ -	$ 17,886