

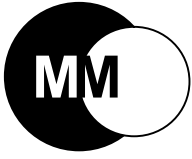
UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2019

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 212
 Almena, Kansas
 Financial Statement and Regulatory-Required
 Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 212
Almena, Kansas 67622

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas as of and for the year ended June 30, 2019, and the related notes to the financial statement.

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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 212, Almena, 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.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 212, Alma, Kansas, as of June 30, 2019, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 212, Alma, Kansas, as of June 30, 2019, 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.

Other Matters

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, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
February 10, 2020

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

STATEMENT 1

Page 1

Summary of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Beginning	Prior Year	Receipts	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Encumbrances and Accounts Payable	
	Cash Balance	Encumbrances			Cash Balance		Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 107	0	1,683,213	1,680,321	2,999	0	2,999
Supplemental General	35,845	0	547,206	556,643	26,408	0	26,408
Special Purpose Funds:							
At Risk 4 Year Old	21,706	0	35,952	54,270	3,388	0	3,388
At Risk K-12	10,178	0	141,164	125,072	26,270	0	26,270
Capital Outlay	139,878	0	182,142	207,310	114,710	0	114,710
Driver Training	0	0	5,346	3,458	1,888	0	1,888
Food Service	32,798	0	121,378	151,184	2,992	0	2,992
Professional Development	9,910	0	10,000	10,638	9,272	0	9,272
Special Education	1,150	0	322,838	289,165	34,823	0	34,823
Career and Postsecondary Education	19,625	0	46,905	56,814	9,716	0	9,716
KPERs Special Retirement Contribution	0	0	139,214	139,214	0	0	0
Contingency Reserve	200,000	0	0	0	200,000	0	200,000
Textbook Rental and Student Material Revolving	40,043	0	5,113	86	45,070	0	45,070
Box Tops for Education	4,325	0	260	1,614	2,971	0	2,971
Federal Funds	3,221	0	49,959	53,180	0	0	0
Gifts and Grants	6,822	0	749	2,124	5,447	0	5,447
District Activity Funds	6,071	0	23,555	26,256	3,370	0	3,370
Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity							
(Excluding Agency Funds)	\$ 545,679	0	3,314,994	3,357,349	503,324	0	503,324

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

UNIFIED SCHOOL DISTRICT NO. 212

STATEMENT 1

Almena, Kansas

Page 2

Composition of Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Almena State Bank, Almena, Kansas	
Checking Account	\$ 875
NOW Accounts	64,449
First National Bank, Long Island, Kansas	
Checking Account	4,570
NOW Account	338,438
Certificates of Deposit	<u>150,000</u>
Total Cash	558,332
Agency Funds per Schedule 3	<u>(55,008)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>503,324</u>

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

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Notes to the Financial Statement

June 30, 2019

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 212 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2019:

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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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

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

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

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business 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 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.

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 budget was not amended in this manner for the year ended June 30, 2019.

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 for each fund are presented 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

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

	<u>Statutory Authority for Exemption</u>
Title I 18-19	K.S.A. 12-1663
Title I 17-18	K.S.A. 12-1663
Title II Part A 18-19	K.S.A. 12-1663
Title IV Part A 18-19	K.S.A. 12-1663
Small Rural School	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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

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.

2. Stewardship, Compliance and Accountability

No statute violations were noted during 2019.

3. Deposits and Investments

At June 30, 2019, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

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 municipality is located and the banks provide an acceptable rate of return on the 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.

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%. The District has not designated any "peak periods" with eligible depositories. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$558,332 and the bank balance was \$733,697. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$340,265 was covered by federal depository insurance, and the remaining \$393,432 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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. At June 30, 2019, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. 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 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

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 \$139,214 for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,799,634. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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 nonemployer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

5. **Other Long-Term Obligations**

Compensated Absences

Sick Leave. The employees of Unified School District No. 212, Alma, Kansas are allowed eleven days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-nine days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers.

Vacation Pay. The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used.

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 premium regardless of age. However, the cost of this subsidy has not been quantified for 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.

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, 2019.

6. 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 for which the District purchases commercial insurance. During the year ended June 30, 2019, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

7. In-Substance Receipt in Transit

The District received \$64,550 subsequent to June 30, 2019, 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, 2019.

8. Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-5167	22,651
General	Special Education	K.S.A. 72-5167	309,351
General	At Risk 4 Year Old	K.S.A. 72-5167	25,952
General	At Risk K-12	K.S.A. 72-5167	87,664
General	Professional Development	K.S.A. 72-5167	7,500
General	Driver Training	K.S.A. 72-5167	2,400
General	Capital Outlay	K.S.A. 72-5167	29,916
General	Career and Postsecondary Education	K.S.A. 72-5167	45,618
Supplemental General	Food Service	K.S.A. 72-5143	3,000
Supplemental General	Professional Development	K.S.A. 72-5143	2,500
Supplemental General	At Risk 4 Year Old	K.S.A. 72-5143	10,000
Supplemental General	At Risk K-12	K.S.A. 72-5143	53,500

9. Lease Obligations

On June 23, 2015 and May 11, 2018, the district entered into agreements with Dealers First Financial, LLC to lease 5 Sharp copying machines. The agreements call for payments of \$450 through June 30, 2020 and \$325 through May 31, 2023, respectively. Payments totaling \$9,300 were made during the fiscal year ending June 30, 2019. The amounts due under these agreements in future periods are as follows:

<u>Year</u>	<u>Payment</u>
2019-2020	9,300
2020-2021	3,900
2021-2022	3,900
2022-2023	<u>3,575</u>
Total	<u>20,675</u>

10. Qualified Zone Academy Bonds

On July 1, 2010 the District entered into a \$450,000 Qualified Zone Academy Bond (QZAB) agreement for the financing of renovations, repairs, and improvements to existing school buildings and other capital purchases and improvements. First National Bank & Trust, Phillipsburg, KS, is acting as trustee. The expected total of all payments to be made by the District is \$450,000, which is the amount of the Lease Purchase Agreement, amortized with zero percent interest. Once all payments are made, the lease will be terminated.

11. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Alma, Kansas for the year ended June 30, 2019 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Original Issue	Date of Final Issue	Balance Beginning of Year	Additions	Reduction Payments	Balance End of Year	Interest Paid ***
Lease Purchases:									
Qualified Zone Academy Bonds	0.00%	07/01/10	450,000	07/01/20	<u>90,000</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>	<u>3,431</u>
Total Long-term Debt					<u>\$ 90,000</u>	<u>0</u>	<u>45,000</u>	<u>45,000</u>	<u>3,431</u>

***Due to changes in Federal law and budget allocations, the reimbursement by the Federal government to the District for interest paid has been reduced from 100% to 93.8%. In addition, the July 1, 2018 interest reimbursement has not been received as of the audit report date.

Current maturities of long-term debt for Unified School District No. 212, Alma, Kansas for the next five years are as follows:

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Total</u>
PRINCIPAL						
Lease Purchase:						
Qualified Zone Academy Bonds	<u>\$ 45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,000</u>
INTEREST						
Lease Purchase:						
Qualified Zone Academy Bonds	<u>140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>
Total Principal and Interest	<u>\$ 45,140</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 45,140</u>

12. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date of which the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 212
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2019

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	\$ 1,741,173	(75,040)	14,188	1,680,321	1,680,321	0
Supplemental General Fund	569,287	(12,662)	18	556,643	556,643	0
Special Purpose Funds:						
At Risk 4 Year Old	68,707	0	0	68,707	54,270	(14,437)
At Risk K-12	168,300	0	0	168,300	125,072	(43,228)
Capital Outlay	324,092	0	0	324,092	207,310	(116,782)
Driver Training	3,700	0	0	3,700	3,458	(242)
Food Service	169,047	0	0	169,047	151,184	(17,863)
Professional Development	20,161	0	0	20,161	10,638	(9,523)
Special Education	295,487	0	0	295,487	289,165	(6,322)
Career and Postsecondary Education	94,625	0	0	94,625	56,814	(37,811)
KPERs Special Retirement Contribution	209,620	0	0	209,620	139,214	(70,406)
Federal Funds	53,181	0	0	53,181	53,180	*
Gifts and Grants	17,953	0	0	17,953	2,124	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Mineral Tax	\$ 3,259	0	3,259
State Equalization Aid	1,485,609	1,534,112	(48,503)
Special Education Aid	180,157	206,954	(26,797)
Reimbursed Expenses	<u>14,188</u>	<u>0</u>	<u>14,188</u>
 Total Receipts	 <u>1,683,213</u>	 <u>1,741,066</u>	 <u>(57,853)</u>
Expenditures:			
Instruction	764,829	694,965	69,864
Student Support Services	0	8,000	(8,000)
Instructional Support Staff	34,371	30,410	3,961
General Administration	168,694	221,800	(53,106)
School Administration	6,851	45,800	(38,949)
Operations and Maintenance	7,631	113,063	(105,432)
Student Transportation Services	166,893	134,300	32,593
Transfer to Driver Training	2,400	2,400	0
Transfer to Food Service	22,651	20,000	2,651
Transfer to Professional Development	7,500	7,500	0
Transfer to Career and Postsecondary Education	45,618	60,000	(14,382)
Transfer to Special Education	309,351	232,000	77,351
Transfer to Capital Outlay	29,916	44,600	(14,684)
Transfer to At Risk 4 Year Old	25,952	26,000	(48)
Transfer to At Risk K-12	<u>87,664</u>	<u>100,335</u>	<u>(12,671)</u>
Adjustment to Comply with Legal Max			
Legal General Fund Budget	<u>0</u>	<u>(75,040)</u>	<u>75,040</u>
 Total Legal General Fund Budget	 1,680,321	 1,666,133	 14,188
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>14,188</u>	<u>(14,188)</u>
 Total Expenditures	 <u>1,680,321</u>	 <u>1,680,321</u>	 <u>0</u>
Receipts Over (Under) Expenditures	2,892		
Unencumbered Cash, Beginning	<u>107</u>		
Unencumbered Cash, Ending	\$ <u><u>2,999</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
Tax in Process	\$ 10,452	19,155	364,732
Current Tax	383,887	360,838	(350,386)
Delinquent Tax	2,553	103	2,450
Motor Vehicle Tax	33,859	33,294	565
Recreational Vehicle Tax	548	437	111
Commercial Vehicle Tax	835	1,943	(1,108)
Reimbursed Expense	18	0	18
Supplemental State Aid	<u>115,054</u>	<u>117,672</u>	<u>(2,618)</u>
 Total Receipts	 <u>547,206</u>	 <u>533,442</u>	 <u>13,764</u>
Expenditures:			
Instruction	48,395	45,500	2,895
Instructional Support Staff	4,700	20,000	(15,300)
General Administration	100,931	69,000	31,931
School Administration	138,361	109,000	29,361
Operations and Maintenance	195,256	164,500	30,756
Transfer to Food Service	3,000	15,000	(12,000)
Transfer to Professional Development	2,500	2,500	0
Transfer to Special Education	0	50,000	(50,000)
Transfer to Career and Postsecondary Education	0	15,000	(15,000)
Transfer to At Risk K-12	53,500	57,787	(4,287)
Transfer to At Risk 4 Year Old	<u>10,000</u>	<u>21,000</u>	<u>(11,000)</u>
Adjustment to Comply with Legal Max			
Legal Supplemental General Fund Budget	<u>0</u>	<u>(12,662)</u>	<u>12,662</u>
 Total Legal Supplemental General Fund Budget	 556,643	 556,625	 18
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>18</u>	<u>(18)</u>
 Total Expenditures	 <u>556,643</u>	 <u>556,643</u>	 <u>0</u>
Receipts Over (Under) Expenditures	(9,437)		
Unencumbered Cash, Beginning	<u>35,845</u>		
Unencumbered Cash, Ending	\$ <u>26,408</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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At Risk 4 Year Old Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from General	\$ 25,952	26,000	(48)
Transfer from Supplemental General	<u>10,000</u>	<u>21,000</u>	<u>(11,000)</u>
Total Receipts	<u>35,952</u>	<u>47,000</u>	<u>(11,048)</u>
Expenditures:			
Instruction	<u>54,270</u>	<u>68,707</u>	<u>(14,437)</u>
Receipts Over (Under) Expenditures	(18,318)		
Unencumbered Cash, Beginning	<u>21,706</u>		
Unencumbered Cash, Ending	\$ <u>3,388</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

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At Risk K-12 Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Transfer from General	\$ 87,664	100,335	(12,671)
Transfer from Supplemental General	<u>53,500</u>	<u>57,787</u>	<u>(4,287)</u>
 Total Receipts	 <u>141,164</u>	 <u>158,122</u>	 <u>(16,958)</u>
Expenditures:			
Instruction	101,104	143,800	(42,696)
School Administration	<u>23,968</u>	<u>24,500</u>	<u>(532)</u>
 Total Expenditures	 <u>125,072</u>	 <u>168,300</u>	 <u>(43,228)</u>
Receipts Over (Under) Expenditures	16,092		
Unencumbered Cash, Beginning	<u>10,178</u>		
 Unencumbered Cash, Ending	 \$ <u>26,270</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 5

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Tax in Process	\$ 3,113	5,629	124,924
Current Tax	130,553	126,400	(123,287)
Delinquent Tax	786	31	755
Motor Vehicle Tax	10,167	9,991	176
Recreational Vehicle Tax	164	131	33
Commercial Vehicle Tax	249	583	(334)
Other Revenue - Local Sources	7,194	0	7,194
Transfer from General	<u>29,916</u>	<u>44,600</u>	<u>(14,684)</u>
 Total Receipts	 <u>182,142</u>	 <u>187,365</u>	 <u>(5,223)</u>
Expenditures:			
Instruction	24,335	60,000	(35,665)
General Administration	2,963	5,000	(2,037)
Operations and Maintenance	81,849	84,600	(2,751)
Transportation	6,575	63,000	(56,425)
QZAB Lease Payment	48,431	0	48,431
Facility Acquisition and Construction	<u>43,157</u>	<u>111,492</u>	<u>(68,335)</u>
 Total Expenditures	 <u>207,310</u>	 <u>324,092</u>	 <u>(116,782)</u>
Receipts Over (Under) Expenditures	(25,168)		
Unencumbered Cash, Beginning	<u>139,878</u>		
 Unencumbered Cash, Ending	 \$ <u>114,710</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 6

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
State Aid	\$ 2,646	1,300	1,346
Other Revenue - Local Sources	300	0	300
Transfer from General	<u>2,400</u>	<u>2,400</u>	<u>0</u>
 Total Receipts	 <u>5,346</u>	 <u>3,700</u>	 <u>1,646</u>
 Expenditures:			
Instruction	3,458	3,700	(242)
Vehicle Operations & Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>3,458</u>	 <u>3,700</u>	 <u>(242)</u>
 Receipts Over (Under) Expenditures	 1,888		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>1,888</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

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Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
Federal Aid	\$ 60,370	54,223	6,147
State Aid	966	824	142
Food Service	30,906	46,202	(15,296)
Interest on Idle Funds	3,485	0	3,485
Transfer from General	22,651	20,000	2,651
Transfer from Supplemental General	<u>3,000</u>	<u>15,000</u>	<u>(12,000)</u>
 Total Receipts	 <u>121,378</u>	 <u>136,249</u>	 <u>(14,871)</u>
Expenditures:			
Operations and Maintenance	1,060	6,047	(4,987)
Food Service Operations	<u>150,124</u>	<u>163,000</u>	<u>(12,876)</u>
 Total Expenditures	 <u>151,184</u>	 <u>169,047</u>	 <u>(17,863)</u>
Receipts Over (Under) Expenditures	(29,806)		
Unencumbered Cash, Beginning	<u>32,798</u>		
 Unencumbered Cash, Ending	 \$ <u><u>2,992</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
State Aid	0	250	(250)
Transfer from General	7,500	7,500	0
Transfer from Supplemental General	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Total Receipts	<u>10,000</u>	<u>10,250</u>	<u>(250)</u>
Expenditures:			
Instructional Support Staff	<u>10,638</u>	<u>20,161</u>	<u>(9,523)</u>
Receipts Over (Under) Expenditures	(638)		
Unencumbered Cash, Beginning	<u>9,910</u>		
Unencumbered Cash, Ending	\$ <u>9,272</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 9

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
Reimbursed Expense	\$ 13,487	0	13,487
Transfer from General	309,351	232,000	77,351
Transfer from Supplemental General	<u>0</u>	<u>50,000</u>	<u>(50,000)</u>
 Total Receipts	 <u>322,838</u>	 <u>282,000</u>	 <u>40,838</u>
 Expenditures:			
Instruction	289,104	282,000	7,104
Student Transportation Services	61	0	61
Adjustments for Qualifying Budget Credits:			
Reimbursed Expenses	<u>0</u>	<u>13,487</u>	<u>(13,487)</u>
 Total Expenditures	 <u>289,165</u>	 <u>295,487</u>	 <u>(6,322)</u>
 Receipts Over (Under) Expenditures	 33,673		
Unencumbered Cash, Beginning	<u>1,150</u>		
 Unencumbered Cash, Ending	 \$ <u><u>34,823</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

Page 10

Career and Postsecondary Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over <u>(Under)</u>
Receipts:			
Miscellaneous	\$ 170	0	170
User Charges	1,117	0	1,117
Transfer from General	45,618	60,000	(14,382)
Transfer from Supplemental General	<u>0</u>	<u>15,000</u>	<u>(15,000)</u>
 Total Receipts	 <u>46,905</u>	 <u>75,000</u>	 <u>(28,095)</u>
 Expenditures:			
Instruction	49,311	84,125	(34,814)
Operations and Maintenance	<u>7,503</u>	<u>10,500</u>	<u>(2,997)</u>
 Total Expenditures	 <u>56,814</u>	 <u>94,625</u>	 <u>(37,811)</u>
 Receipts Over (Under) Expenditures	 (9,909)		
Unencumbered Cash, Beginning	<u>19,625</u>		
 Unencumbered Cash, Ending	 \$ <u>9,716</u>		

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

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KPERS Special Retirement Contribution Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
For the Fiscal Year Ended June 30, 2019

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
State Aid	\$ <u>139,214</u>	<u>209,620</u>	<u>(70,406)</u>
Expenditures:			
Instruction	89,098	122,120	(33,022)
Student Support	4,176	10,000	(5,824)
Instructional Support	4,176	10,000	(5,824)
General Administration	9,049	15,000	(5,951)
School Administration	14,617	20,000	(5,383)
Operations and Maintenance	10,441	15,000	(4,559)
Student Transportation Services	696	5,000	(4,304)
Food Service	<u>6,961</u>	<u>12,500</u>	<u>(5,539)</u>
Total Expenditures	<u>139,214</u>	<u>209,620</u>	<u>(70,406)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Title I</u>	<u>Title I</u>	<u>Title II A</u>	<u>Title IV A</u>	<u>Small</u>			<u>Variance</u>
	<u>17-18</u>	<u>18-19</u>	<u>18-19</u>	<u>18-19</u>	<u>Rural</u>	<u>Total</u>	<u>Budget*</u>	<u>Over</u>
					<u>School</u>			<u>(Under)</u>
Receipts:								
Federal Aid	\$ 0	32,527	5,918	11,514	0	49,959	49,959	0
Expenditures:								
Instruction	3,221	30,615	5,918	11,514	0	51,268	46,400	4,868
Instructional Support Services	0	1,912	0	0	0	1,912	6,781	(4,869)
 Total Expenditures	<u>3,221</u>	<u>32,527</u>	<u>5,918</u>	<u>11,514</u>	<u>0</u>	<u>53,180</u>	<u>53,181</u>	<u>(1)</u>
Receipts Over (Under) Expenditures	(3,221)	0	0	0	0	(3,221)		
Unencumbered Cash, Beginning	<u>3,221</u>	0	0	0	0	3,221		
Unencumbered Cash, Ending	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 13

Gifts and Grants Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Receipts:						
Donations and Grants	\$ 749	0	0	749	0	749
Expenditures:						
Instruction	2,124	0	0	2,124	17,953	(15,829)
Receipts Over (Under) Expenditures	(1,375)	0	0	(1,375)		
Unencumbered Cash, Beginning	3,953	1,958	911	6,822		
Unencumbered Cash, Ending	\$ 2,578	1,958	911	5,447		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 2

Almena, Kansas

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Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	<u>Contingency Reserve</u>	<u>Textbook Rental and Student Material Revolving</u>	<u>Box Tops for Education</u>	<u>Maxine Sebelius Memorial Scholarship</u>
Receipts:				
Fees	\$ 0	5,113	0	0
Donations	<u>0</u>	<u>0</u>	<u>260</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>5,113</u>	<u>260</u>	<u>0</u>
Expenditures:				
Instruction	0	86	1,614	0
Other Supplemental Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>86</u>	<u>1,614</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	5,027	(1,354)	0
Unencumbered Cash, Beginning	<u>200,000</u>	<u>40,043</u>	<u>4,325</u>	<u>14,000</u>
Unencumbered Cash, Ending	\$ <u><u>200,000</u></u>	<u><u>45,070</u></u>	<u><u>2,971</u></u>	<u><u>14,000</u></u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	\$ 4,008	17,631	19,007	2,632
Eighth Grade Class	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Junior High	<u>4,008</u>	<u>17,631</u>	<u>19,007</u>	<u>2,632</u>
High School:				
Student Council	3,957	1,723	889	4,791
Kayettes	874	3,857	4,676	55
Hi Lighters	2,881	943	2,050	1,774
FFA	4,399	26,268	22,474	8,193
Class of 2014	2,839	0	0	2,839
Class of 2015	1,341	0	0	1,341
Class of 2016	27	0	0	27
Class of 2017	725	0	0	725
Class of 2018	349	0	0	349
Class of 2019	3,780	128	841	3,067
Class of 2020	1,143	21,029	21,292	880
Class of 2021	2,411	430	90	2,751
Class of 2022	37	1,700	164	1,573
Class of 2023	0	116	0	116
Yearbook	15,574	8,106	7,572	16,108
Scholars Bowl	522	0	433	89
Dance Team	3,113	7,083	4,753	5,443
Drama Club	914	160	281	793
Technology Club	829	0	0	829
FCCLA	66	0	0	66
Volleyball Club	290	0	0	290
Interactive Media	<u>434</u>	<u>335</u>	<u>467</u>	<u>302</u>
Total High School	<u>46,505</u>	<u>71,878</u>	<u>65,982</u>	<u>52,401</u>
Other Agency Funds:				
Sales Tax	<u>(25)</u>	<u>0</u>	<u>0</u>	<u>(25)</u>
Total Other Agency Funds	<u>(25)</u>	<u>0</u>	<u>0</u>	<u>(25)</u>
Total Agency Funds	\$ <u>50,488</u>	<u>89,509</u>	<u>84,989</u>	<u>55,008</u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 4

Almena, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior High School Athletics	\$ 1,236	0	3,647	3,694	1,189	0	1,189
Senior High School Athletics	4,793	0	19,908	22,562	2,139	0	2,139
Greenhouse	<u>42</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>42</u>	<u>0</u>	<u>42</u>
 Total District Activity Funds	 \$ <u>6,071</u>	 <u>0</u>	 <u>23,555</u>	 <u>26,256</u>	 <u>3,370</u>	 <u>0</u>	 <u>3,370</u>