

UNIFIED SCHOOL DISTRICT NO. 272
Cawker City, Kansas

FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

UNIFIED SCHOOL DISTRICT NO. 272

**FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

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Independent Auditor's Report

To the Board of Education
Unified School District No. 272
Cawker City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 272, Cawker City, 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 2; 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 that 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 the 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 2 of the financial statement, the financial statement is prepared by Unified School District No. 272 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 2 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. 272, 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 balance of Unified School District No. 272, 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 2.

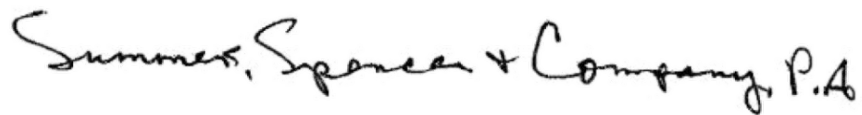
Other Matters

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 purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 2.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 272 as of and for the year ended

June 30, 2018 (not presented herein), and have issued our report thereon dated December 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement or to the 2018 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 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 2.

A handwritten signature in black ink that reads "Summers, Spencer & Company, P.A." The signature is written in a cursive, flowing style.

Summers, Spencer & Company, P.A.

Salina, Kansas

October 30, 2019

UNIFIED SCHOOL DISTRICT NO. 272

Statement 1

**Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	\$ -	\$ 2,666,451	\$ 2,666,451	\$ -	\$ 20,245	\$ 20,245
Supplemental General	117,164	919,489	862,188	174,465	47,763	222,228
Special Purpose Funds:						
Capital Outlay	1,026,034	771,787	1,340,048	457,773	106,868	564,641
Driver Training	11,238	7,019	152	18,105	-	18,105
Food Service	57,472	210,322	216,173	51,621	480	52,101
Professional Development	23,066	2,899	14,921	11,044	1,155	12,199
Special Education	176,403	550,681	613,425	113,659	-	113,659
Career and Postsecondary Education	72,102	64,715	68,031	68,786	-	68,786
At Risk (4-Year Old)	121,420	150,212	114,369	157,263	4,054	161,317
At Risk (K-12)	100,000	141,344	190,172	51,172	-	51,172
KPERS Special Retirement Contribution	-	158,005	158,005	-	-	-
Contingency Reserve	253,318	-	-	253,318	-	253,318
Textbook Rental	27,709	60	26,709	1,060	-	1,060
Gifts and Grants	2,051	34,591	29,907	6,735	995	7,730
REAP Grant	-	21,083	21,083	-	8,880	8,880
Title I	-	53,605	53,605	-	-	-
Title II-A	-	12,499	12,499	-	-	-
Title IV-A	-	12,285	12,285	-	-	-
District Activity Funds	2,425	22,688	23,245	1,868	-	1,868

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

UNIFIED SCHOOL DISTRICT NO. 272

Statement 1

**Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2019**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Trust Fund:						
Gloria Garey Memorial	\$ 9,529	\$ 42	\$ 500	\$ 9,071	\$ -	\$ 9,071
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,999,931</u>	<u>\$ 5,785,276</u>	<u>\$ 6,409,267</u>	<u>\$ 1,375,940</u>	<u>\$ 190,440</u>	<u>\$ 1,566,380</u>
Composition of Cash:						
			Checking and Savings Accounts			\$ 515,622
			Money Market Account			553,670
			Certificates of Deposit			<u>621,281</u>
			Total Cash			1,690,573
			Agency Funds per Schedule 3			<u>(124,193)</u>
			Total Reporting Entity (Excluding Agency Funds)			<u>\$ 1,566,380</u>

UNIFIED SCHOOL DISTRICT NO. 272

**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

Note 1 – Reporting Entity

Unified School District No. 272 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

Note 2 – Summary of Significant Account Policies

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 receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the 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 tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Fund – 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 – Used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Note 3 – 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.

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**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a 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. There were no budget amendments for this year.

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

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

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

Contingency Reserve Fund	REAP Grant Fund	Title IV-A Fund
Textbook Rental Fund	Title I Fund	District Activity Funds
Gifts and Grants Fund	Title II-A Fund	

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

Note 4 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks

UNIFIED SCHOOL DISTRICT NO. 272

**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposits 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$1,690,573 and the bank balance was \$1,749,327. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$607,819 was covered by federal depository insurance, \$861,396 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and the remaining \$280,112 was secured with irrevocable letters of credit issued by the Federal Home Loan Bank of Topeka.

Note 5 – Inter Fund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	\$ 357,419
General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5167	20,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	64,715
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	50,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	150,000
Supplemental General Fund	At Risk Fund (K-12) Fund	K.S.A. 72-5143	121,344

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NOTES TO THE FINANCIAL STATEMENT For the Year Ended June 30, 2019

Note 6 – In-Substance Receipt in Transit

The District received \$142,231 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.

Note 7 – Defined Benefit Pension Plan

General Information about the 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 S. 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 at 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

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**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

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 cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$158,005 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the net pension liability reported by KPERS was \$2,060,378. 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 non-employer 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 this financial statement.

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

Note 8 – Other Long-Term Obligations from Operations

Other Post-Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health 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 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.

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.

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**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

Termination Benefits. Upon retirement or death, classified and certified employees receive reimbursement for unused sick leave with the following limitations and requirements:

1. The employee must have worked in the District for a minimum of 10 years.
2. The employee must be age 60 or older or obtain 85 points towards retirement as specified under KPERS regulations to receive payment for unused sick leave as a retirement benefit. Age or point requirement is waived if an employee should die while employed by the District.
3. The District will reimburse the employee for a maximum of 60 sick leave days if that many days have been accumulated by the employee.
4. The employee will be reimbursed \$25 per day of accumulated leave up to the maximum number of days as stated in item 3 above.
5. In the event of death, payment will be made to the employee's KPERS beneficiary.

Compensated Absences. The District provides compensation for absences. Classified full-time employees who are employed on a twelve-month basis earn vacation leave. Employees with ten years or less of continued employment with the District will accrue vacation leave at the rate of 6.66 hours each month. Employees with more than ten years continuous employment with the District will accrue vacation leave at the rate of 10 hours each month.

Classified full-time employees earn 10 days of sick leave per year cumulative to 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number of 60 days. If at the end of the school year an employee has nine days of sick leave remaining from the ten they earned during the year, that employee may convert three days of sick leave to personal leave; if eight sick days are left, then two sick days may be converted to personal leave; and if seven sick days are left, then one day may be converted to personal leave. Full time employees may accumulate no more than five personal days.

Classified employees will be granted one day of personal leave per year cumulative to a maximum of five days.

Certified full-time employees earn 10 days of sick leave per year cumulative to 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number 60 days. If at the end of the school year an employee has nine days of sick leave remaining from the ten they earned during the year, that employee may convert three days of sick leave to personal leave; if eight sick days are left, then two sick days may be converted to personal leave; and if seven sick days are left, then one day may be converted to personal leave. Full time certified employees may accumulate no more than five personal days.

Certified employees will be granted one day of personal leave per year for the first two consecutive years of employment, and then three days per year thereafter. Personal leave shall be cumulative to a maximum of five days.

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**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

Note 9 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

Note 10 - Reimbursements

The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

Note 11 – Related Parties

During the year ended June 30, 2019, the District employed immediate family members of three of the District’s board members.

The District rents an apartment for the interim superintendent for the purposes of convenience for the employee. The District entered into a residential lease agreement on June 11, 2018 for an amount of \$350 per month. The landlord served on the District’s Board during the fiscal year.

Note 12 – Capital Project

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

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Kitchen Project	\$ 1,187,882	\$ 1,163,332

Note 13 – Subsequent Events

The District’s management has evaluated events and transactions occurring after June 30, 2019 through October 30, 2019. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 272

**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2019**

Note 14 – Long-Term Debt

Changes in long-term liabilities for the municipality for fiscal year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Building Addition	3.50%	9/27/2017	\$ 645,000	9/1/2027	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 595,000</u>	<u>\$ 21,700</u>

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

	Year						Total
	2020	2021	2022	2023	2024	2025-2028	
Principal:							
Capital Lease	\$ 55,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 65,000	\$ 290,000	\$ 595,000
Interest:							
Capital Lease	<u>19,863</u>	<u>17,850</u>	<u>15,750</u>	<u>13,563</u>	<u>11,288</u>	<u>20,650</u>	<u>98,964</u>
Total Principal and Interest	<u>\$ 74,863</u>	<u>\$ 77,850</u>	<u>\$ 75,750</u>	<u>\$ 78,563</u>	<u>\$ 76,288</u>	<u>\$ 310,650</u>	<u>\$ 693,964</u>

UNIFIED SCHOOL DISTRICT NO. 272

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
June 30, 2019**

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 1

**Summary of Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 2,745,568	\$ (120,193)	\$ 41,076	\$ 2,666,451	\$ 2,666,451	\$ -
Supplemental General	877,381	(15,193)	-	862,188	862,188	-
Special Purpose Funds:						
Capital Outlay	884,500	-	569,380	1,453,880	1,340,048	(113,832)
Driver Training	10,000	-	-	10,000	152	(9,848)
Food Service	246,500	-	-	246,500	216,173	(30,327)
Professional Development	19,700	-	-	19,700	14,921	(4,779)
Special Education	752,870	-	-	752,870	613,425	(139,445)
Career and Postsecondary Education	83,839	-	-	83,839	68,031	(15,808)
At Risk (4-Year Old)	114,369	-	-	114,369	114,369	-
At Risk (K-12)	199,000	-	-	199,000	190,172	(8,828)
KPERs Special Retirement Contribution	240,861	-	-	240,861	158,005	(82,856)

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

**General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
General State Aid	\$ 2,162,056	\$ 2,232,615	\$ 2,296,751	\$ (64,136)
Special Education Services Aid	344,534	350,246	448,817	(98,571)
Federal Aid	42,828	42,514	-	42,514
Reimbursements and Other	41,020	41,076	-	41,076
Total Receipts	<u>2,590,438</u>	<u>2,666,451</u>	<u>\$ 2,745,568</u>	<u>\$ (79,117)</u>
Expenditures				
Instruction	1,132,446	1,160,326	\$ 1,104,414	\$ 55,912
Student Support Services	103,402	120,409	135,300	(14,891)
Instructional Support Staff	459	1,252	6,500	(5,248)
General Administration	170,564	195,291	171,110	24,181
School Administration	266,077	279,948	305,075	(25,127)
Central Services	45,386	40,788	50,700	(9,912)
Operations and Maintenance	269,682	281,342	343,000	(61,658)
Transportation Service	126,263	144,961	151,100	(6,139)
Operating Transfers	476,159	442,134	478,369	(36,235)
Adjustment to Comply with Legal Max	-	-	(120,193)	120,193
Legal General Fund Budget	2,590,438	2,666,451	2,625,375	41,076
Adjustment for Qualifying Budget Credits	-	-	41,076	(41,076)
Total Expenditures	<u>2,590,438</u>	<u>2,666,451</u>	<u>\$ 2,666,451</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-	-	-
Unencumbered Cash, Beginning	-	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	-	-

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Supplemental General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	\$ 726,716	\$ 718,042	\$ 667,329	\$ 50,713
Delinquent Tax	6,712	8,424	3,845	4,579
Motor Vehicle Tax	83,080	81,942	83,443	(1,501)
Recreational Vehicle Tax	1,249	3,566	6,524	(2,958)
State Aid:				
Supplemental General State Aid	114,872	107,515	109,409	(1,894)
Other revenue	-	-	6,831	(6,831)
Total Receipts	<u>932,629</u>	<u>919,489</u>	<u>\$ 877,381</u>	<u>\$ 42,108</u>
Expenditures				
Instruction	69,953	382,917	\$ 319,098	\$ 63,819
General Administration	7,318	34,984	6,722	28,262
Operations and Maintenance	216,020	122,943	96,000	26,943
Operating Transfers	560,142	321,344	455,561	(134,217)
Adjustment to Comply with Legal Max	-	-	(15,193)	15,193
Total Expenditures	<u>853,433</u>	<u>862,188</u>	<u>\$ 862,188</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	79,196	57,301		
Unencumbered Cash, Beginning	<u>37,968</u>	<u>117,164</u>		
Unencumbered Cash, Ending	<u>\$ 117,164</u>	<u>\$ 174,465</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Capital Outlay Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and shared Revenue:				
Ad Valorem Property Tax	\$ 158,823	\$ 172,275	\$ 166,138	\$ 6,137
Delinquent	2,033	2,774	811	1,963
Motor Vehicle Tax	31,023	26,640	27,867	(1,227)
Recreational Vehicle Tax	536	718	430	288
Other	75,620	569,380	-	569,380
Total Receipts	<u>268,035</u>	<u>771,787</u>	<u>\$ 195,246</u>	<u>\$ 576,541</u>
Expenditures				
Instruction	5,884	-	\$ 60,000	\$ (60,000)
Instructional Support Staff	-	-	25,000	(25,000)
General Administration	-	-	10,000	(10,000)
School Administration	-	-	2,500	(2,500)
Central Services	-	-	2,000	(2,000)
Operations and Maintenance	-	1,470	200,000	(198,530)
Transportation	4,600	-	350,000	(350,000)
Facility Acquisition and Construction	210,551	1,266,878	235,000	1,031,878
Lease Payment	9,657	71,700	-	71,700
Legal Capital Outlay Fund Budget	230,692	1,340,048	884,500	455,548
Adjustment for Qualifying Budget Credits	-	-	569,380	(569,380)
Total Expenditures	<u>230,692</u>	<u>1,340,048</u>	<u>\$ 1,453,880</u>	<u>\$ (113,832)</u>
Receipts Over (Under) Expenditures	37,343	(568,261)		
Unencumbered Cash, Beginning	<u>988,691</u>	<u>1,026,034</u>		
Unencumbered Cash, Ending	<u>\$ 1,026,034</u>	<u>\$ 457,773</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Driver Training Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
State Safety Aid	\$ 2,560	\$ 3,381	\$ 2,990	\$ 391
Local Sources	<u>3,496</u>	<u>3,638</u>	<u>-</u>	<u>3,638</u>
Total Receipts	<u>6,056</u>	<u>7,019</u>	<u>\$ 2,990</u>	<u>\$ 4,029</u>
Expenditures				
Operations and Maintenance	<u>5,796</u>	<u>152</u>	<u>\$ 10,000</u>	<u>\$ (9,848)</u>
Receipts Over (Under) Expenditures	260	6,867		
Unencumbered Cash, Beginning	<u>10,978</u>	<u>11,238</u>		
Unencumbered Cash, Ending	<u>\$ 11,238</u>	<u>\$ 18,105</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Food Service Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
School Food Assistance	\$ 1,616	\$ 1,597	\$ 1,327	\$ 270
Federal Aid:				
Child Nutrition Programs	94,746	93,572	91,429	2,143
NSLP Equipment	-	7,660	-	7,660
Local Receipts	73,682	57,493	64,189	(6,696)
Operating Transfers	50,000	50,000	44,552	5,448
Total Receipts	<u>220,044</u>	<u>210,322</u>	<u>\$ 201,497</u>	<u>\$ 8,825</u>
Expenditures				
Food Service Operation	<u>217,823</u>	<u>216,173</u>	<u>\$ 246,500</u>	<u>\$ (30,327)</u>
Receipts Over (Under) Expenditures	2,221	(5,851)		
Unencumbered Cash, Beginning	<u>55,251</u>	<u>57,472</u>		
Unencumbered Cash, Ending	<u>\$ 57,472</u>	<u>\$ 51,621</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Professional Development Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 261	\$ 2,899	\$ 1,125	\$ 1,774
Operating Transfers	15,000	-	-	-
Total Receipts	<u>15,261</u>	<u>2,899</u>	<u>\$ 1,125</u>	<u>\$ 1,774</u>
Expenditures				
Instructional Support Staff	<u>11,269</u>	<u>14,921</u>	<u>\$ 19,700</u>	<u>\$ (4,779)</u>
Receipts Over (Under) Expenditures	3,992	(12,022)		
Unencumbered Cash, Beginning	<u>19,074</u>	<u>23,066</u>		
Unencumbered Cash, Ending	<u>\$ 23,066</u>	<u>\$ 11,044</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Special Education Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Reimbursements and Other	\$ 2,140	\$ 18,621	\$ -	\$ 18,621
Operating Transfers	583,685	507,419	673,378	(165,959)
Interest	16,833	24,641	-	24,641
Total Receipts	<u>602,658</u>	<u>550,681</u>	<u>\$ 673,378</u>	<u>\$ (122,697)</u>
Expenditures				
Instruction	579,840	600,442	\$ 718,370	\$ (117,928)
Transportation Service	23,415	12,983	34,500	(21,517)
Total Expenditures	<u>603,255</u>	<u>613,425</u>	<u>\$ 752,870</u>	<u>\$ (139,445)</u>
Receipts Over (Under) Expenditures	(597)	(62,744)		
Unencumbered Cash, Beginning	<u>177,000</u>	<u>176,403</u>		
Unencumbered Cash, Ending	<u>\$ 176,403</u>	<u>\$ 113,659</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Career and Postsecondary Education Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers	\$ 52,616	\$ 64,715	\$ 65,000	\$ (285)
Expenditures				
Instruction	56,513	68,031	\$ 83,839	\$ (15,808)
Receipts Over (Under) Expenditures	(3,897)	(3,316)		
Unencumbered Cash, Beginning	75,999	72,102		
Unencumbered Cash, Ending	\$ 72,102	\$ 68,786		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

At Risk (4-Year Old) Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid:				
Other Federal Aid	\$ -	\$ 109,000	\$ 109,000	\$ -
Local Sources	40,722	41,212	-	41,212
Operating Transfers	75,000	-	51,000	(51,000)
Total Receipts	<u>115,722</u>	<u>150,212</u>	<u>\$ 160,000</u>	<u>\$ (9,788)</u>
Expenditures				
Instruction	48,848	103,893	\$ 94,144	\$ 9,749
Transportation Services	8,288	10,476	20,225	(9,749)
Total Expenditures	<u>57,136</u>	<u>114,369</u>	<u>\$ 114,369</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	58,586	35,843		
Unencumbered Cash, Beginning	<u>62,834</u>	<u>121,420</u>		
Unencumbered Cash, Ending	<u>\$ 121,420</u>	<u>\$ 157,263</u>		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

At Risk (K-12) Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers	\$ 260,000	\$ 141,344	\$ 100,000	\$ 41,344
Expenditures				
Instruction	221,016	190,172	\$ 199,000	\$ (8,828)
Receipts Over (Under) Expenditures	38,984	(48,828)		
Unencumbered Cash, Beginning	61,016	100,000		
Unencumbered Cash, Ending	\$ 100,000	\$ 51,172		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

KPERS Special Retirement Contribution Fund
 Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 166,364	\$ 158,005	\$ 240,861	\$ (82,856)
Expenditures				
KPERS Retirement	166,364	158,005	\$ 240,861	\$ (82,856)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Contingency Reserve Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Operating Transfers	\$ -	\$ -
	<u> </u>	<u> </u>
Expenditures		
Operating Transfers	-	-
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>253,318</u>	<u>253,318</u>
Unencumbered Cash, Ending	<u><u>\$ 253,318</u></u>	<u><u>\$ 253,318</u></u>

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Textbook Rental Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Rental Fees	\$ 48	\$ 60
Expenditures		
Instruction	-	26,709
Receipts Over (Under) Expenditures	48	(26,649)
Unencumbered Cash, Beginning	27,661	27,709
Unencumbered Cash, Ending	<u>\$ 27,709</u>	<u>\$ 1,060</u>

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Gifts and Grants Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Contributions and Donations	\$ 3,945	\$ 34,591
Expenditures		
Instruction	9,452	29,907
Receipts Over (Under) Expenditures	(5,507)	4,684
Unencumbered Cash, Beginning	7,558	2,051
Unencumbered Cash, Ending	\$ 2,051	\$ 6,735

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

REAP Grant Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 35,762	\$ 21,083
Expenditures		
Other	35,762	21,083
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

**Title I Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Federal Aid:		
Grants to Local Education Agencies	\$ 54,112	\$ 53,605
	<u> </u>	<u> </u>
Expenditures		
Instruction	54,112	53,605
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Title II-A Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Aid	\$ 12,096	\$ 12,499
Expenditures		
Instruction	<u>12,096</u>	<u>12,499</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

Title IV-A Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ 12,285
Expenditures		
Instruction	-	12,285
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 2

**Gloria Garey Memorial Fund
 Schedule of Receipts and Expenditures (Regulatory Basis)
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Receipts		
Interest on Idle Funds	\$ 17	\$ 42
	<u> </u>	<u> </u>
Expenditures		
Scholarships	500	500
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	(483)	(458)
Unencumbered Cash, Beginning	<u>10,012</u>	<u>9,529</u>
Unencumbered Cash, Ending	<u>\$ 9,529</u>	<u>\$ 9,071</u>

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 3

Agency Funds
 Summary of Receipts and Disbursements (Regulatory Basis)
 For the Year Ended June 30, 2019

Student Organization Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Lakeside Jr/Sr High School				
Forensics	\$ 12	\$ 1,128	\$ 810	\$ 330
Honor Society	104	-	21	83
Football and Basketball	759	6,742	6,166	1,335
Volleyball	350	6,797	6,050	1,097
Girls Basketball	1,487	5,983	4,096	3,374
Seniors	488	32,112	30,447	2,153
Juniors	9,148	5,334	4,842	9,640
Sophomores	7,177	5,712	4,563	8,326
Freshman	5,967	7,918	10,753	3,132
8th Grade	1,685	133	359	1,459
7th Grade	1,321	690	970	1,041
6th Grade	613	-	238	375
Junior High Concessions	-	4,917	4,917	-
STUCO	634	4,385	4,435	584
Band	76	915	955	36
Band Rental	1,475	944	1,114	1,305
Dance Team	304	650	954	-
Video Broadcast	261	250	250	261
Cheerleaders	2,309	8,319	8,396	2,232
Junior High Cheerleaders	502	-	-	502
Milton Zimmerman	400	-	200	200
FCCLA	2,981	3,948	4,073	2,856
Graphic Design	551	1,176	914	813
FFA	12,143	10,494	12,966	9,671
Lakeside Elementary School				
Band	1,939	485	951	1,473
Total Student Organization Funds	52,686	109,032	109,440	52,278
Payroll Clearing	62,476	574,497	565,058	71,915
Total Agency Funds	\$ 115,162	\$ 683,529	\$ 674,498	\$ 124,193

UNIFIED SCHOOL DISTRICT NO. 272

Schedule 4

District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2019

District Activity Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
High School Athletics	\$ 317	\$ 13,513	\$ 13,499	\$ 331	\$ -	\$ 331
Junior High Athletics	1	-	-	1	-	1
Elementary Athletic	240	125	45	320	-	320
Total Gate Receipts	<u>558</u>	<u>13,638</u>	<u>13,544</u>	<u>652</u>	<u>-</u>	<u>652</u>
School Projects						
Lakeside Jr/Sr High School						
Chromebook	1,202	1,695	2,709	188	-	188
Yearbook	656	7,321	6,949	1,028	-	1,028
Lakeside Elementary Library	9	34	43	-	-	-
Total School Projects	<u>1,867</u>	<u>9,050</u>	<u>9,701</u>	<u>1,216</u>	<u>-</u>	<u>1,216</u>
Total District Activity Funds	<u>\$ 2,425</u>	<u>\$ 22,688</u>	<u>\$ 23,245</u>	<u>\$ 1,868</u>	<u>\$ -</u>	<u>\$ 1,868</u>