

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

Independent Auditors' Report and  
Financial Statement with  
Supplementary Information

For the Fiscal Year Ended June 30, 2019

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

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**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District #343  
Perry, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #343, Perry, Kansas, a municipality, 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.

***Auditors' 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 District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

***Emphasis of Matter***

As discussed in Note 12 to the financial statement, the June 30, 2018 financial statement has been restated for a correction of unencumbered cash. Our opinion is not modified with respect to this matter.

***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 #343 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 #343 as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District #343 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.

***Report on 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, schedule of regulatory basis receipts and disbursements-agency funds, summary of receipts, expenditures, and unencumbered cash- district activity funds- regulatory basis, (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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #343 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated November 17, 2018, which contained an unmodified opinion on the basic financial statement. The June 30, 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://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 June 30, 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2018 basic financial statement. The June 30, 2018 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 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 June 30, 2018 basic financial statement or to the June 30, 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 June 30, 2018 comparative information is fairly stated in all material respects in relation to the June 30, 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

October 3, 2019  
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

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

Funds	Beginning			Receipts	Expenditures	Ending		Plus	Cash Balances June 30, 2019
	Unencumbered Cash Balances	Cancelled Encumbrances	Unencumbered Cash Balances			Unencumbered Cash Balances	Encumbrances and Accounts Payable		
General	\$ -	\$ -	\$ 6,084,412.56	\$ 6,084,412.64	\$ (0.08)	\$ 466,717.75	\$ 466,717.75	\$ 466,717.67	
Supplemental General	119,210.86	-	2,001,696.06	1,940,980.33	179,926.59	165,456.62	165,456.62	345,383.21	
Special Purpose Funds:									
Vocational Education	155,403.41	-	185,030.36	182,132.22	158,301.55	24,523.63	24,523.63	182,825.18	
Gifts and Grant	-	-	10,602.00	9,602.00	1,000.00	-	-	1,000.00	
Special Education	382,044.96	-	1,465,181.30	1,465,113.87	382,112.39	2,318.50	2,318.50	384,430.89	
Driver Training	18,144.75	-	8,840.00	5,109.76	21,874.99	-	-	21,874.99	
Food Service	145,246.27	-	345,452.35	410,732.62	79,966.00	8,606.68	8,606.68	88,572.68	
Capital Outlay	1,188,977.80	-	1,519,008.77	1,639,796.46	1,068,190.11	742,304.58	742,304.58	1,810,494.69	
Bilingual Education	19,691.03	-	25,000.00	-	44,691.03	-	-	44,691.03	
Professional Development	28,821.54	-	23,741.00	22,808.57	29,753.97	-	-	29,753.97	
KPERS Special Retirement									
Contributions	-	-	428,990.29	428,990.29	-	-	-	-	
K-12 At-Risk	335,000.00	-	395,579.56	395,579.56	335,000.00	56,929.66	56,929.66	391,929.66	
4 Year Old At-Risk	66,305.87	-	28,624.00	28,623.75	66,306.12	4,075.34	4,075.34	70,381.46	
District Activity Funds	122,107.94	-	421,388.85	388,061.59	155,435.20	-	-	155,435.20	
Textbook Rental	42,522.41	-	38,994.27	17,438.42	64,078.26	-	-	64,078.26	
Contingency Reserve	592,552.48	-	-	-	592,552.48	-	-	592,552.48	
Title I	16,284.81	-	94,284.00	110,568.81	-	17,884.16	17,884.16	17,884.16	
Title II	5,124.33	-	38,620.00	43,145.57	598.76	2,317.07	2,317.07	2,915.83	
Title IV Safe & Drug Free	-	-	14,450.00	14,450.00	-	-	-	-	
Daycare Program	-	-	113,553.08	113,519.37	33.71	456.23	456.23	489.94	
Pre-K Pilot Program	-	-	80,500.00	80,500.00	-	12,563.34	12,563.34	12,563.34	

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



**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

Notes to the Financial Statement  
For the Fiscal Year Ended June 30, 2019

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of Unified School District #343 (the 'District'), Perry, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement and schedules present Unified School District #343.

*Related Municipal Entities:* A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 343 Endowment Association - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 343 Endowment Association was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Endowment acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Endowment serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Endowment board of directors. The Endowment can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available at the Endowment Association.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #343, for the year ended June 30, 2019:



1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Regulatory Basis Fund Types (Continued)

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

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

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

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 municipality 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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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

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 District had no such amendments during the fiscal year, however, the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds.

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

**2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the District was in compliance with the cash basis and budget laws of Kansas.

**3. DEPOSITS AND INVESTMENTS**

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

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

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

*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. All deposits were legally secured at June 30, 2019.

At year-end, the District’s carrying amount of deposits was \$5,523,901.99 and the bank balance was \$5,796,382.90. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$426,916.72 was covered by FDIC insurance, and \$5,369,466.18 was collateralized with securities held by the pledging financial institutions’ agents in the District’s name.

**4. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$323,828.00 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.

**5. OPERATING LEASES**

As of June 30, 2019 the District has entered into a number of operating leases for various pieces of office equipment. Total payments for the year ended June 30, 2019, was \$13,836.00. Under the current lease agreements, the future minimum lease rentals are as follows:

2020	\$ 13,836.00
2021	12,981.00

## 6. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Reductions/		Balances	
					Beginning of Year	Additions/ New Debt	Principal Paid	End of Year	Interest Paid	
General Obligation Bonds										
Series 2011-Refunding Capital Lease	2.50% - 3.50%	9/29/2011	\$ 8,350,000.00	9/1/2025	\$ 6,150,000.00	\$ -	\$ 615,000.00	\$ 5,535,000.00	\$ 190,300.00	
Energy Facility Improvements	1.98%	5/29/2019	421,020.00	6/30/2029	-	421,020.00	-	421,020.00	-	
<b>Total Contractual Indebtedness</b>					<b>\$ 6,150,000.00</b>	<b>\$ 421,020.00</b>	<b>\$ 615,000.00</b>	<b>\$ 5,956,020.00</b>	<b>\$ 190,300.00</b>	

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

Issue	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025-2029	Totals
<b>Principal</b>							
General Obligation Bonds							
Paid with Tax Levies							
Series 2011-Refunding Capital Lease	\$ 655,000.00	\$ 695,000.00	\$ 740,000.00	\$ 785,000.00	\$ 835,000.00	\$ 1,825,000.00	\$ 5,535,000.00
Energy Facility Improvements	37,701.44	39,261.95	40,056.09	40,866.29	41,679.49	221,454.74	421,020.00
<b>Total Principal</b>	<b>692,701.44</b>	<b>734,261.95</b>	<b>780,056.09</b>	<b>825,866.29</b>	<b>876,679.49</b>	<b>2,046,454.74</b>	<b>5,956,020.00</b>
<b>Interest</b>							
General Obligation Bonds							
Paid with Tax Levies							
Series 2011-Refunding Capital Lease	171,250.00	151,000.00	128,550.00	103,768.75	77,443.75	64,837.50	696,850.00
Energy Facility Improvements	8,962.88	7,402.37	6,608.23	5,798.03	4,984.83	11,766.52	45,522.86
<b>Total Interest</b>	<b>180,212.88</b>	<b>158,402.37</b>	<b>135,158.23</b>	<b>109,566.78</b>	<b>82,428.58</b>	<b>76,604.02</b>	<b>742,372.86</b>
<b>Total Principal and Interest</b>	<b>\$ 872,914.32</b>	<b>\$ 892,664.32</b>	<b>\$ 915,214.32</b>	<b>\$ 935,433.07</b>	<b>\$ 959,108.07</b>	<b>\$ 2,123,058.76</b>	<b>\$ 6,698,392.86</b>

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*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](http://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 1.00% 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 \$428,990.29 for the year ended June 30, 2019.

**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,914,583. 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 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](http://www.kpers.org) or can be obtained as described above.

*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.

*Compensated Absences:*

Sick Leave

Full time twelve month employees are entitled to sick leave at a rate of seven days per year. After an employee accumulates 10 days of sick leave, the unused sick leave for a given year may be reimbursed or added to accumulated sick leave as directed by the employee. Days that are reimbursable are those days that you received for the current school year and have not been used, not those accumulated in prior years. Accumulated sick leave is only eligible for reimbursement at retirement and at a different rate. Upon retiring (as retirement is defined by Kansas Public Employment System- age plus years of experience totals 85), from the district with twenty years experience in the district, the classified employee will be reimbursed for all accumulated sick leave. Upon retiring from the district with fifteen years experience in the district, the classified employee will be reimbursed for 75% of accumulated sick leave. Upon retiring from the district with ten years experience in the district, the classified employee will be reimbursed for 50% of accumulated sick leave. Rate of pay would be the daily contract rate at the time of separation or the last five years' average daily rate, whichever is greater.

Discretionary Leave

All classified employees are eligible for discretionary leave. Earned discretionary days are awarded every July 1. Full time twelve month employees receive discretionary days at a rate of seven days, 10 month employees receive 6 days and 9 month employees receive 5 days, per year.

Unused sick and discretionary leave may be accumulated to a maximum of sixty days. Individuals reaching the maximum accumulation will also receive annual sick leave and discretionary leave at the beginning of each year to be used before accumulated leave. All unused discretionary leave will accumulate as sick leave.

**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Vacation Leave

Employees on 12 month contracts will receive vacation days each contract year as follows. 0-5 years of service 2 weeks, 6-15 years of service 3 weeks, and 16+ years of service 4 weeks. Unused leave will carryover, but will not be paid out upon separation from the District.

The District accrues a liability for compensated absences which meet the following criteria:

- 1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
- 2) The obligation relates to rights that vest or accumulate.
- 3) Payment of the compensation is probable.
- 4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for vacation carryover of \$20,831.37. The District has not accrued a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

*Other Post Employment Benefits:*

The district has a plan which covers employees who voluntarily take early retirement. Any employee is eligible for early retirement if such person is a full time employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPEERS. Benefits are payable for a period of six years or until the recipient reaches 65 years of age, whichever may first occur. The Plan does not issue a separate, publicly available report.

Funded Status and Funding Progress: Since the year of implementation the Plan was not funded, therefore, there is no funded status of the Plan. The Plan is funded as obligations occur.

*Other Post Employment Benefits:*

Early retirement incentive payments included in expenditures for the year ended June 30, 2019, were \$5,100.00. As of June 30, 2019 the future early retirement incentive payments are expected to be as follows:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>	<u>Number of</u> <u>Participants</u>
2020	\$ 4,800.00	2
2021	21,600.00	9
2022	29,100.00	13
2023	36,300.00	17

For the year ended June 30, 2019, the District has estimated a net unfunded obligation for future OPEB's of \$91,800.00 for employees not already taking early retirement as of June 30, 2019.

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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.



**8. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

**9. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**10. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-5167	\$ 1,431,615.00
General	Bilingual Education	K.S.A. 72-5167	25,000.00
General	Professional Development	K.S.A. 72-5167	23,000.00
General	Vocational Education	K.S.A. 72-5167	12,534.71
General	Capital Outlay	K.S.A. 72-5167	313,387.41
General	Daycare Program	K.S.A. 72-5167	33,299.35
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	395,579.56
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	28,624.00
Supplemental General	Vocational Education	K.S.A. 72-5143	167,069.41
Supplemental General	Special Education	K.S.A. 72-5143	27,670.57
Gifts and Grant	Capital Outlay	K.S.A. 75-5537	9,602.00
Title IV Safe and Drug Free	Title II	K.S.A. 75-5537	14,450.00

**11. SUBSEQUENT EVENTS**

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no nonrecognized subsequent events requiring disclosure.

**12. PRIOR PERIOD ADJUSTMENT**

During the year ended June 30, 2019 District corrected an outstanding health insurance payable issue disclosed in the 2013 audit. The District has worked with its software company and adjustments were recorded behind the scenes of the accounting software to not affect the current year budget. Beginning unencumbered cash with the audit and the District's books now match. There would be no effect on the prior June 30, 2018 financial statement.

**SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

Summary of Expenditures - Actual and Budget  
Regulatory Basis

(Budgeted Funds Only)

For the Fiscal Year Ended June 30, 2019

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
					Charged to Current Year Budget	Over (Under)	
General	\$ 6,150,456.00	\$ (149,134.00)	\$ 83,090.64	\$ 6,084,412.64	\$ 6,084,412.64	\$ -	
Supplemental General	1,961,272.00	(34,733.00)	14,441.33	1,940,980.33	1,940,980.33	-	
Special Purpose Funds:							
4 Year Old At-Risk	132,306.00	-	-	132,306.00	28,623.75	(103,682.25)	
K-12 At-Risk	530,000.00	-	-	530,000.00	395,579.56	(134,420.44)	
Bilingual Education	19,691.00	-	-	19,691.00	-	(19,691.00)	
Vocational Education	188,653.00	-	-	188,653.00	182,132.22	(6,520.78)	
Special Education	1,768,885.00	-	-	1,768,885.00	1,465,113.87	(303,771.13)	
Driver Training	26,074.00	-	-	26,074.00	5,109.76	(20,964.24)	
Food Service	593,049.00	-	-	593,049.00	410,732.62	(182,316.38)	
Capital Outlay	1,959,863.00	-	-	1,959,863.00	1,639,796.46	(320,066.54)	
Professional Development	32,621.00	-	-	32,621.00	22,808.57	(9,812.43)	
KPERS Special Retirement Contribution	703,712.00	-	-	703,712.00	428,990.29	(274,721.71)	
Bond and Interest Fund:							
Bond and Interest	805,301.00	-	-	805,301.00	805,300.00	(1.00)	

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Local Sources</b>				
Miscellaneous Income	\$ 14,998.97	\$ -	\$ -	\$ -
Reimbursed Expense	63,856.26	83,090.64	-	83,090.64
<b>State Sources</b>				
General State Aid	4,836,412.00	4,895,548.00	4,963,616.00	(68,068.00)
Special Education Aid	1,002,003.00	1,092,615.00	1,186,840.00	(94,225.00)
<b>Federal Sources</b>				
Federal Impact Aid	26,192.43	13,158.92	-	13,158.92
<b>Total Receipts</b>	<b>5,943,462.66</b>	<b>6,084,412.56</b>	<b>\$ 6,150,456.00</b>	<b>\$ (66,043.44)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Instruction	2,299,718.26	2,370,468.67	\$ 2,612,455.00	\$ (241,986.33)
<b>Support Services</b>				
Student Support	152,955.36	167,344.82	194,450.00	(27,105.18)
Instructional Support	80,459.99	68,925.23	92,745.00	(23,819.77)
General Administration	355,544.29	412,143.37	371,760.00	40,383.37
School Administration	397,092.31	335,193.58	412,627.00	(77,433.42)
Operations and Maintenance	664,798.71	628,258.56	732,620.00	(104,361.44)
<b>Student Transportation Services</b>				
Supervision	1,337.28	-	162,405.00	(162,405.00)
Vehicle Operating Services	314,770.05	207,810.22	172,845.00	34,965.22
Vehicle Services & Maintenance	58,540.48	55,431.72	58,400.00	(2,968.28)
<b>Operating Transfers to:</b>				
Special Education Fund	1,002,003.00	1,431,615.00	1,186,840.00	244,775.00
K-12 At-Risk Fund	50,000.00	-	-	-
4 Year Old At-Risk Fund	-	-	50,000.00	(50,000.00)
Bilingual Education Fund	-	25,000.00	-	25,000.00
Contingency Reserve	50,000.00	-	-	-

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Professional Development Fund	\$ 22,000.00	\$ 23,000.00	\$ -	\$ 23,000.00
Vocational Education Fund	281.00	12,534.71	-	12,534.71
Capital Outlay Fund	493,961.93	313,387.41	103,309.00	210,078.41
Daycare Program Fund	-	33,299.35	-	33,299.35
Total Certified Budget			6,150,456.00	(66,043.36)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(149,134.00)	149,134.00
Adjustment for Qualifying Budget Credits			83,090.64	(83,090.64)
Total Expenditures	5,943,462.66	6,084,412.64	\$ 6,084,412.64	\$ -
Receipts Over (Under) Expenditures	-	(0.08)		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ (0.08)		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 1,144,259.93	\$ 1,238,670.07	\$ 63,652.00	\$ 1,175,018.07
Delinquent Tax	14,616.21	14,370.68	18,064.00	(3,693.32)
Other/Reimbursements	15,964.82	14,441.33	-	14,441.33
County Sources				
Motor Vehicle Tax	159,082.98	140,185.85	130,093.00	10,092.85
Recreational Vehicle Tax	3,590.22	3,153.02	2,605.00	548.02
Commercial Vehicle Tax	7,458.12	7,618.71	8,198.00	(579.29)
16/20M Truck Tax	6,159.53	4,138.40	-	4,138.40
State Sources				
Supplemental State Aid	565,989.00	579,118.00	589,558.00	(10,440.00)
Operating Transfers from Contingency Reserve	50,000.00	-	-	-
<b>Total Receipts</b>	<b>1,967,120.81</b>	<b>2,001,696.06</b>	<b>\$ 812,170.00</b>	<b>\$ 1,189,526.06</b>
<b>Expenditures</b>				
Instruction	1,025,240.86	1,212,777.81	\$ 1,424,072.00	\$ (211,294.19)
Support Services				
Student Support	61,928.75	58,122.73	63,000.00	(4,877.27)
General Administration	8,962.00	8,850.00	9,950.00	(1,100.00)
Central Services	-	42,286.25	-	42,286.25
Operating Transfers to:				
K-12 At-Risk Fund	419,279.45	395,579.56	145,000.00	250,579.56
4 Year Old At-Risk Fund	66,000.00	28,624.00	66,000.00	(37,376.00)
Vocational Education Fund	170,261.76	167,069.41	33,250.00	133,819.41
Special Education Fund	135,000.00	27,670.57	200,000.00	(172,329.43)

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SUPPLEMENTAL GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	\$ 70,000.00	\$ -	\$ 20,000.00	\$ (20,000.00)
Total Certified Budget			1,961,272.00	(20,291.67)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(34,733.00)	34,733.00
Adjustment for Qualifying Budget Credits			14,441.33	(14,441.33)
Total Expenditures	1,956,672.82	1,940,980.33	\$ 1,940,980.33	\$ 0.00
Receipts Over (Under) Expenditures	10,447.99	60,715.73		
Unencumbered Cash, Beginning	108,762.87	119,210.86		
Unencumbered Cash, Ending	\$ 119,210.86	\$ 179,926.59		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**VOCATIONAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ -	\$ 5,426.24	\$ -	\$ 5,426.24
Operating Transfers from:				
General Fund	281.00	12,534.71	-	12,534.71
Supplemental General Fund	170,261.76	167,069.41	33,250.00	133,819.41
<b>Total Receipts</b>	<b>170,542.76</b>	<b>185,030.36</b>	<b>\$ 33,250.00</b>	<b>\$ 151,780.36</b>
Expenditures				
Instruction	164,234.35	179,002.22	\$ 185,553.00	\$ (6,550.78)
Support Services				
Central Services	3,077.00	3,130.00	3,100.00	30.00
<b>Total Expenditures</b>	<b>167,311.35</b>	<b>182,132.22</b>	<b>\$ 188,653.00</b>	<b>\$ (6,520.78)</b>
Receipts Over (Under) Expenditures	3,231.41	2,898.14		
Unencumbered Cash, Beginning	152,172.00	155,403.41		
Unencumbered Cash, Ending	<b>\$ 155,403.41</b>	<b>\$ 158,301.55</b>		



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**SPECIAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other Receipts	\$ 5,856.00	\$ 5,895.73	-	\$ 5,895.73
Federal Sources				
Federal Aid	6,493.00	-	-	-
Operating Transfers from:				
General Fund	1,002,003.00	1,431,615.00	1,186,840.00	244,775.00
Supplemental General Fund	135,000.00	27,670.57	200,000.00	(172,329.43)
<b>Total Receipts</b>	<b>1,149,352.00</b>	<b>1,465,181.30</b>	<b>\$ 1,386,840.00</b>	<b>\$ 78,341.30</b>
Expenditures				
Instruction	1,362,503.50	1,413,965.88	\$ 1,731,210.00	\$ (317,244.12)
Student Transportation Services				
Supervision	-	-	30,175.00	(30,175.00)
Vehicle Operating Services	32,139.77	51,147.99	7,500.00	43,647.99
<b>Total Expenditures</b>	<b>1,394,643.27</b>	<b>1,465,113.87</b>	<b>\$ 1,768,885.00</b>	<b>\$ (303,771.13)</b>
Receipts Over (Under) Expenditures	(245,291.27)	67.43		
Unencumbered Cash, Beginning	627,336.23	382,044.96		
Unencumbered Cash, Ending	\$ 382,044.96	\$ 382,112.39		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**DRIVER TRAINING FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Student Receipts	\$ 3,526.00	\$ 4,136.00	\$ 3,250.00	\$ 886.00
State Sources				
State Aid	4,608.00	4,704.00	4,680.00	24.00
<b>Total Receipts</b>	<b>8,134.00</b>	<b>8,840.00</b>	<b>\$ 7,930.00</b>	<b>\$ 910.00</b>
Expenditures				
Instruction	27,889.91	4,654.64	\$ 26,074.00	\$ (21,419.36)
Support Services				
Operations & Maintenance	170.44	455.12	-	455.12
Operating Transfer to General Fund	-	-	-	-
<b>Total Expenditures</b>	<b>28,060.35</b>	<b>5,109.76</b>	<b>\$ 26,074.00</b>	<b>\$ (20,964.24)</b>
Receipts Over (Under) Expenditures	(19,926.35)	3,730.24		
Unencumbered Cash, Beginning	38,071.10	18,144.75		
Unencumbered Cash, Ending	\$ 18,144.75	\$ 21,874.99		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**FOOD SERVICE FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Food Service Sales	\$ 165,326.96	\$ 183,120.65	\$ 199,600.00	\$ (16,479.35)
State Sources				
Food Service Aid	4,292.73	3,472.55	3,920.00	(447.45)
Federal Sources				
Child Nutrition Aid	153,738.24	158,859.15	224,283.00	(65,423.85)
Operating Transfers from				
General Fund	-	-	20,000.00	(20,000.00)
Supplemental General Fund	70,000.00	-	-	-
<b>Total Receipts</b>	<b>393,357.93</b>	<b>345,452.35</b>	<b>\$ 447,803.00</b>	<b>\$ (102,350.65)</b>
<b>Expenditures</b>				
Support Services				
Operations and Maintenance	3,166.34	2,922.16	\$ 3,700.00	\$ (777.84)
Operation of Non- Instructional Services				
Food Service Operations	378,286.17	407,810.46	589,349.00	(181,538.54)
<b>Total Expenditures</b>	<b>381,452.51</b>	<b>410,732.62</b>	<b>\$ 593,049.00</b>	<b>\$ (182,316.38)</b>
Receipts Over (Under) Expenditures	11,905.42	(65,280.27)		
Unencumbered Cash, Beginning	133,340.85	145,246.27		
Unencumbered Cash, Ending	\$ 145,246.27	\$ 79,966.00		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
<b>Local Sources</b>				
Ad Valorem Tax	\$ 510,399.33	\$ 573,117.59	\$ 604,456.00	\$ (31,338.41)
Delinquent Tax	4,706.96	5,584.07	11,737.00	(6,152.93)
Interest on Idle Funds	45,049.88	68,124.85	-	68,124.85
Miscellaneous	14,693.65	14,429.54	-	14,429.54
Capital Lease Proceeds	-	362,059.49	-	362,059.49
<b>County Sources</b>				
Motor Vehicle Tax	41,186.47	61,778.06	85,974.00	(24,195.94)
Recreational Vehicle Tax	921.78	1,388.69	1,721.00	(332.31)
Commercial Vehicle Tax	3,031.86	3,313.70	5,418.00	(2,104.30)
16/20M Truck Tax	1,140.04	1,777.23	-	1,777.23
Flood Control	34,444.08	35,127.14	-	35,127.14
<b>State Sources</b>				
State Aid	78,242.00	69,319.00	69,321.00	(2.00)
<b>Operating Transfers from</b>				
General Fund	493,961.93	313,387.41	103,309.00	210,078.41
Gifts and Grants	-	9,602.00	-	9,602.00
<b>Total Receipts</b>	<b>1,227,777.98</b>	<b>1,519,008.77</b>	<b>\$ 881,936.00</b>	<b>\$ 637,072.77</b>
<b>Expenditures</b>				
Instruction	68,234.22	82,665.35	\$ 150,000.00	\$ (67,334.65)
<b>Support Services</b>				
General Administration	-	-	-	-
School Administration	-	-	-	-
Operations and Maintenance	436,258.21	433,616.26	552,300.00	(118,683.74)
<b>Student Transportation Services</b>				
Vehicle Operating Services	61,287.04	166,810.53	70,900.00	95,910.53

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CAPITAL OUTLAY FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
New Building Acquisition and Construction Services	\$ -	\$ -	\$ -	\$ -
Site Improvement	14,220.00	956,704.32	120,000.00	836,704.32
Building Improvement	371,868.20	-	957,163.00	(957,163.00)
Debt Service				
Principal	100,000.00	-	105,000.00	(105,000.00)
Interest	4,326.55	-	4,500.00	(4,500.00)
<b>Total Expenditures</b>	<b>1,056,194.22</b>	<b>1,639,796.46</b>	<b>\$ 1,959,863.00</b>	<b>\$ (320,066.54)</b>
Receipts Over (Under) Expenditures	171,583.76	(120,787.69)		
Unencumbered Cash, Beginning	1,017,394.04	1,188,977.80		
Unencumbered Cash, Ending	<b>\$ 1,188,977.80</b>	<b>\$ 1,068,190.11</b>		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**BILINGUAL EDUCATION FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Total Receipts	-	25,000.00	\$ -	\$ 25,000.00
Expenditures				
Instruction	-	-	\$ 19,691.00	\$ (19,691.00)
Total Expenditures	-	-	\$ 19,691.00	\$ (19,691.00)
Receipts Over (Under) Expenditures	-	25,000.00		
Unencumbered Cash, Beginning	19,691.03	19,691.03		
Unencumbered Cash, Ending	\$ 19,691.03	\$ 44,691.03		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**PROFESSIONAL DEVELOPMENT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Professional Development Aid	\$ 746.00	\$ 741.00	\$ 3,800.00	\$ (3,059.00)
Operating Transfers from General Fund	22,000.00	23,000.00	-	23,000.00
<b>Total Receipts</b>	<b>22,746.00</b>	<b>23,741.00</b>	<b>\$ 3,800.00</b>	<b>\$ 19,941.00</b>
Expenditures				
Support Services				
Instructional Support	27,845.44	22,808.57	\$ 32,621.00	\$ (9,812.43)
<b>Total Expenditures</b>	<b>27,845.44</b>	<b>22,808.57</b>	<b>\$ 32,621.00</b>	<b>\$ (9,812.43)</b>
Receipts Over (Under) Expenditures	(5,099.44)	932.43		
Unencumbered Cash, Beginning	33,920.98	28,821.54		
Unencumbered Cash, Ending	<b>\$ 28,821.54</b>	<b>\$ 29,753.97</b>		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS Aid	\$ 503,730.85	\$ 428,990.29	\$ 703,712.00	\$ (274,721.71)
Total Receipts	503,730.85	428,990.29	\$ 703,712.00	\$ (274,721.71)
Expenditures				
Instruction	332,059.38	282,790.40	\$ 463,886.00	\$ (181,095.60)
Support Services				
Student Support	18,184.69	15,486.55	25,423.00	(9,936.45)
Instructional Support	18,235.05	15,529.45	25,475.00	(9,945.55)
General Administration	21,610.05	18,403.69	30,189.00	(11,785.31)
School Administration	25,085.79	21,363.72	35,045.00	(13,681.28)
Operations and Maintenance	28,914.14	24,624.04	40,394.00	(15,769.96)
Student Transportation Services	37,326.45	31,788.17	52,074.00	(20,285.83)
Food Service	22,315.30	19,004.27	31,226.00	(12,221.73)
Total Expenditures	503,730.85	428,990.29	\$ 703,712.00	\$ (274,721.71)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**K-12 AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 50,000.00	\$ 395,579.56	\$ 50,000.00	\$ 345,579.56
Supplemental General Fund	419,279.45	-	145,000.00	(145,000.00)
Total Receipts	469,279.45	395,579.56	\$ 195,000.00	\$ 200,579.56
Expenditures				
Instruction	414,982.16	395,579.56	\$ 530,000.00	\$ (134,420.44)
Total Expenditures	414,982.16	395,579.56	\$ 530,000.00	\$ (134,420.44)
Receipts Over (Under) Expenditures	54,297.29	-		
Unencumbered Cash, Beginning	280,702.71	335,000.00		
Unencumbered Cash, Ending	\$ 335,000.00	\$ 335,000.00		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**4 YEAR OLD AT-RISK FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Federal Aid	\$ 1,740.00	\$ -	\$ -	\$ -
Operating Transfers from Supplemental General Fund	66,000.00	28,624.00	66,000.00	(37,376.00)
<b>Total Receipts</b>	<b>67,740.00</b>	<b>28,624.00</b>	<b>\$ 66,000.00</b>	<b>\$ (37,376.00)</b>
Expenditures				
Instruction	67,246.00	28,623.75	\$ 132,306.00	\$ (103,682.25)
<b>Total Expenditures</b>	<b>67,246.00</b>	<b>28,623.75</b>	<b>\$ 132,306.00</b>	<b>\$ (103,682.25)</b>
Receipts Over (Under) Expenditures	494.00	0.25		
Unencumbered Cash, Beginning	65,811.87	66,305.87		
Unencumbered Cash, Ending	\$ 66,305.87	\$ 66,306.12		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TEXTBOOK RENT FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	<u>Prior</u> <u>Year</u> <u>Actual</u>	<u>Current</u> <u>Year</u> <u>Actual</u>
Receipts		
Local Sources		
Book Rental Charges	\$ 42,888.17	\$ 38,994.27
Total Receipts	<u>42,888.17</u>	<u>38,994.27</u>
Expenditures		
Instruction	<u>160,071.98</u>	<u>17,438.42</u>
Total Expenditures	<u>160,071.98</u>	<u>17,438.42</u>
Receipts Over (Under) Expenditures	(117,183.81)	21,555.85
Unencumbered Cash, Beginning	<u>159,706.22</u>	<u>42,522.41</u>
Unencumbered Cash, Ending	<u>\$ 42,522.41</u>	<u>\$ 64,078.26</u>

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**CONTINGENCY RESERVE FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 50,000.00	\$ -
Total Receipts	50,000.00	-
Expenditures		
Operating Transfers to: Supplemental General Fund	50,000.00	-
Total Expenditures	50,000.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	592,552.48	592,552.48
Unencumbered Cash, Ending	\$ 592,552.48	\$ 592,552.48

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE I FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 117,613.00	\$ 94,284.00
Total Receipts	117,613.00	94,284.00
Expenditures		
Instruction	112,621.68	110,568.81
Total Expenditures	112,621.68	110,568.81
Receipts Over (Under) Expenditures	4,991.32	(16,284.81)
Unencumbered Cash, Beginning	11,293.49	16,284.81
Unencumbered Cash, Ending	\$ 16,284.81	\$ -

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE II FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid - Title IIA	\$ 28,989.75	\$ 24,170.00
Operating Transfers from:		
Title IV Safe and Drug Free Fund	-	14,450.00
Total Receipts	28,989.75	38,620.00
Expenditures		
Instruction	23,865.42	43,145.57
Total Expenditures	23,865.42	43,145.57
Receipts Over (Under) Expenditures	5,124.33	(4,525.57)
Unencumbered Cash, Beginning	-	5,124.33
Unencumbered Cash, Ending	\$ 5,124.33	\$ 598.76

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**TITLE IV SAFE & DRUG FREE FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Federal Sources		
Federal Aid - Title IVA	\$ -	\$ 14,450.00
Total Receipts	-	14,450.00
Expenditures		
Operating Transfer to Title II Fund	-	14,450.00
Total Expenditures	-	14,450.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**TITLE IV 21ST CCLC FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 3,130.00	\$ -
Total Receipts	3,130.00	-
Expenditures		
Instruction	3,130.00	-
Total Expenditures	3,130.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**GIFTS AND GRANT FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other Receipts	\$ -	\$ 1,114.00	\$ 80,500.00	\$ (79,386.00)
State Sources				
State Aid	-	9,488.00	9,488.00	-
Total Receipts	-	10,602.00	\$ 89,988.00	\$ (79,386.00)
Expenditures				
Instruction	-	-	\$ 89,988.00	\$ (89,988.00)
Operating Trasnfers to Capital Outlay Fund	-	9,602.00	-	9,602.00
Total Expenditures	-	9,602.00	\$ 89,988.00	\$ (80,386.00)
Receipts Over (Under) Expenditures	-	1,000.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 1,000.00		

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**DAYCARE PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Receipts	\$ -	\$ 80,253.73
Operating Transfers from:		
General Fund	-	33,299.35
Total Receipts	-	113,553.08
Expenditures		
Instruction	-	77,973.58
Support Services		
Student Support	-	35,545.79
Total Expenditures	-	113,519.37
Receipts Over (Under) Expenditures	-	33.71
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 33.71

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**PRE-K PILOT PROGRAM FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	\$ -	\$ 80,500.00
Total Receipts	-	80,500.00
Expenditures		
Instruction	-	80,500.00
Total Expenditures	-	80,500.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #343**

Perry, Kansas

**BOND AND INTEREST FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

(With Comparative Actual Amounts for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 636,120.32	\$ 760,851.83	\$ 701,392.00	\$ 59,459.83
Delinquent Tax	6,713.75	7,054.46	9,289.00	(2,234.54)
County Sources				
Motor Vehicle Tax	68,896.41	72,475.52	67,217.00	5,258.52
Recreational Vehicle Tax	1,551.37	1,629.92	1,346.00	283.92
Commercial Vehicle Tax	3,725.31	3,926.16	4,236.00	(309.84)
16/20M Tuck Tax	2,455.39	2,115.79	-	2,115.79
State Sources				
State Aid	117,473.00	96,636.00	96,636.00	-
<b>Total Receipts</b>	<b>836,935.55</b>	<b>944,689.68</b>	<b>\$ 880,116.00</b>	<b>\$ 64,573.68</b>
Expenditures				
Debt Service				
Principal	575,000.00	615,000.00	\$ 615,000.00	\$ -
Interest	208,150.00	190,300.00	190,301.00	(1.00)
<b>Total Expenditures</b>	<b>783,150.00</b>	<b>805,300.00</b>	<b>\$ 805,301.00</b>	<b>\$ (1.00)</b>
Receipts Over (Under) Expenditures	53,785.55	139,389.68		
Unencumbered Cash, Beginning	628,942.76	682,728.31		
Unencumbered Cash, Ending	<b>\$ 682,728.31</b>	<b>\$ 822,117.99</b>		

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas  
**AGENCY FUNDS**  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School				
Sales Tax	\$ -	\$ 7,217.07	\$ 7,212.40	\$ 4.67
Art	1,287.14	3,428.00	3,578.92	1,136.22
Art - 3D	105.62	1,487.50	1,226.30	366.82
Band	973.56	1,305.00	916.96	1,361.60
Biology Club	843.28	-	237.62	605.66
Class of 2014	-	850.00	850.00	-
Class of 2016	-	-	-	-
Class of 2017	0.83	-	0.83	-
Class of 2018	11.03	-	11.03	-
Class of 2019	2,950.24	2,421.41	5,288.77	82.88
Class of 2020	1,081.20	7,469.04	5,455.15	3,095.09
Class of 2021	549.93	435.01	-	984.94
Class of 2022	-	791.36	-	791.36
Dance Club	434.71	-	-	434.71
Drama Club	425.30	-	-	425.30
FBLA	293.37	-	-	293.37
FCCLA	1,301.24	730.00	527.50	1,503.74
Home Ec	3,025.58	2,868.50	2,827.51	3,066.57
Vocational Scholarship	58.89	279.11	300.00	38.00
National Honor Society	296.07	-	-	296.07
PLHS Singers	1,170.93	8,659.30	8,509.59	1,320.64
Cheer Fund	148.30	1,342.59	1,489.00	1.89
SADD	-	-	-	-
Spirit Club	507.48	200.00	691.58	15.90
STUCO	388.62	799.07	627.96	559.73
Varsity Blues	441.53	-	-	441.53

**UNIFIED SCHOOL DISTRICT #343**  
 Perry, Kansas  
**AGENCY FUNDS**  
 Schedule of Receipts and Disbursements  
 Regulatory Basis  
 For the Fiscal Year Ended June 30, 2019

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School				
Art	\$ 42.87	\$ 1,535.00	\$ 1,129.72	\$ 448.15
Band	62.15	-	-	62.15
Sales Tax	-	1,145.56	1,145.56	-
Student Council	398.37	450.00	490.00	358.37
Vocal Music	0.27	-	-	0.27
Yearbook	82.28	1.00	82.83	0.45
Perry Elementary School				
Sales Tax	-	-	-	-
LeCompton Elementary School				
Vocal Music	-	158.00	74.80	83.20
Physical Education	-	138.00	107.92	30.08
Sales Tax	-	-	-	-
Totals	<u>\$ 16,880.79</u>	<u>\$ 43,710.52</u>	<u>\$ 42,781.95</u>	<u>\$ 17,809.36</u>

**UNIFIED SCHOOL DISTRICT #343**  
Perry, Kansas

**DISTRICT ACTIVITY FUNDS**

Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Cash Balances June 30, 2019
					Encumbrances and Accounts Payable		
<b>Gate Receipts</b>							
High School	\$ 18,879.60	\$ 71,248.36	\$ 57,653.09	\$ 32,474.87	\$ -	\$ -	\$ 32,474.87
Middle School	2,356.64	12,132.26	10,436.85	4,052.05	-	-	4,052.05
Subtotal Gate Receipts	<u>21,236.24</u>	<u>83,380.62</u>	<u>68,089.94</u>	<u>36,526.92</u>	-	-	<u>36,526.92</u>
<b>School Projects</b>							
Perry Elementary							
Garden	349.03	-	-	349.03	-	-	349.03
Social Committee	329.79	-	104.00	225.79	-	-	225.79
Teachers Activity	2,013.58	3,171.53	3,680.51	1,504.60	-	-	1,504.60
Technology	241.94	-	-	241.94	-	-	241.94
Lunch Money	3,266.71	126,361.01	127,827.72	1,800.00	-	-	1,800.00
LeCompton Elementary							
Environmental	239.33	-	-	239.33	-	-	239.33
General Fund	4,594.86	2,151.33	3,964.46	2,781.73	-	-	2,781.73
Grant	321.10	-	-	321.10	-	-	321.10
District Office	194.34	26,215.30	26,359.64	50.00	-	-	50.00
Middle School							
Brown	220.34	-	-	220.34	-	-	220.34
Carey	111.77	-	46.20	65.57	-	-	65.57
Ellis	130.47	348.15	348.15	130.47	-	-	130.47
Sung	196.01	-	-	196.01	-	-	196.01
Title One	172.22	-	-	172.22	-	-	172.22
Concessions	4,708.14	1,309.49	5,316.63	701.00	-	-	701.00
Vending	376.72	932.49	983.52	325.69	-	-	325.69
Student Activities	15,396.09	17,793.66	12,707.36	20,482.39	-	-	20,482.39
Library	175.82	168.81	133.56	211.07	-	-	211.07
Nanninga	93.22	410.77	392.57	111.42	-	-	111.42
Heide	43.52	573.10	616.62	-	-	-	-
Zimmerman	183.15	-	92.00	91.15	-	-	91.15
Allen	26.03	-	-	26.03	-	-	26.03
Weatherford	116.64	-	-	116.64	-	-	116.64
Roberts	968.88	-	753.76	215.12	-	-	215.12
Field Trip	451.00	-	-	451.00	-	-	451.00

UNIFIED SCHOOL DISTRICT #343  
Perry, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Cash Balances June 30, 2019
					Encumbrances and Accounts Payable	Cash Balances June 30, 2019	
School Projects (Continued)							
Middle School (Continued)							
Fairmont	\$ 389.25	\$ 91.44	\$ -	\$ 480.69	\$ -	\$ -	\$ 480.69
6th Grade Activities	-	-	-	-	-	-	-
Meals	460.05	27,391.49	27,905.54	(54.00)	-	-	(54.00)
District	-	-	-	-	-	-	-
Doleman	100.87	-	-	100.87	-	-	100.87
Technology	3,475.00	3,108.75	216.22	6,367.53	-	-	6,367.53
High School							
Activities	15,522.69	19,254.00	24,677.41	10,099.28	-	-	10,099.28
After Prom	132.89	941.15	-	1,074.04	-	-	1,074.04
Athletic Advertising	3,186.28	6,250.00	3,382.00	6,054.28	-	-	6,054.28
CCR Class	42.00	397.00	366.00	73.00	-	-	73.00
Concessions	4,513.16	40,591.90	34,303.45	10,801.61	-	-	10,801.61
District Office	-	18,167.47	18,167.47	-	-	-	-
Highland Fees	2,198.43	850.00	1,425.87	1,622.56	-	-	1,622.56
Lettering Orders	1,041.31	3,687.13	2,885.00	1,843.44	-	-	1,843.44
Technology (Skills USA)	61.10	-	-	61.10	-	-	61.10
Technology	16,602.46	11,080.00	568.35	27,114.11	-	-	27,114.11
Theater Fund	4,349.74	8,108.58	6,743.52	5,714.80	-	-	5,714.80
Library	121.84	99.27	137.96	83.15	-	-	83.15
Lifetime Activities	1,785.19	1,230.00	1,105.00	1,910.19	-	-	1,910.19
Meals	-	2,622.68	2,622.68	-	-	-	-
Metal Shop	507.24	535.00	945.42	96.82	-	-	96.82
Other Activities	2,294.90	7,286.96	6,933.96	2,647.90	-	-	2,647.90
Woodshop	1,710.54	3,420.56	3,885.63	1,245.47	-	-	1,245.47
Yearbook	7,456.06	2,280.74	195.00	9,541.80	-	-	9,541.80
Petty Cash	-	1,178.47	178.47	1,000.00	-	-	1,000.00
Subtotal School Projects	100,871.70	338,008.23	319,971.65	118,908.28	-	-	118,908.28
Total District Activity Funds	\$ 122,107.94	\$ 421,388.85	\$ 388,061.59	\$ 155,435.20	\$ -	\$ -	\$ 155,435.20