

USD 430 SOUTH BROWN COUNTY

Horton, Kansas

FINANCIAL STATEMENT

WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

and

INDEPENDENT AUDITOR'S REPORT

June 30, 2019

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
TABLE OF CONTENTS
June 30, 2019

		<u>Page</u>
INDEPENDENT AUDITOR'S REPORT		1 - 2
FINANCIAL STATEMENT		
Summary Statement Of Receipts, Expenditures And Unencumbered Cash	Statement 1	3
NOTES TO FINANCIAL STATEMENT		4-9
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION		
Summary of Expenditures - Actual and Budget	Schedule 1	11
Schedule of Receipts and Expenditures - Actual and Budget		
General Fund	Schedule 2-A	12
Supplemental General Fund	Schedule 2-B	13
Special Purpose Funds		
At Risk (K12)	Schedule 2-C	14
Bilingual Fund	Schedule 2-D	15
Capital Outlay Fund	Schedule 2-E	16
Driver Training Fund	Schedule 2-F	17
Food Service Fund	Schedule 2-G	18
Special Education Fund	Schedule 2-H	19
Vocational Education Fund	Schedule 2-I	20
KPERs Special Retirement Contribution Fund	Schedule 2-J	21
Bond and Interest Fund	Schedule 2-K	22
Schedule of Receipts and Expenditures - Non-Budgeted Funds	Schedule 2-L	23-24
Summary of Receipts and Disbursements - Agency Funds	Schedule 3	25
Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds	Schedule 4	26



March 10, 2020

Board of Education
USD 430 - South Brown County
Horton, Kansas

Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the USD 430 South Brown County (the District) as of and for the year ended June 30, 2019 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, 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 from material misstatement.

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

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

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

As described in Note A of the financial statement, the financial statement is prepared by the District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

March 10, 2020
USD 430 - South Brown County
(continued)

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2019, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

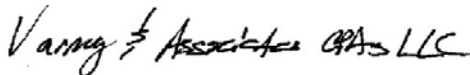
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

Report on Regulatory-Required Supplementary Information

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

Additional Information

The basic financial statement for the year ended June 30, 2018 (not presented herein), was audited by other auditors whose report dated January 3, 2019, expressed an unmodified opinion on the financial statement. The 2018 financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Education at the following link <https://datacentral.ksde.org>. The report of the other auditors stated that the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2018 was subjected to the auditing procedures applied in the audit of the 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note A.



Certified Public Accountants
Manhattan, Kansas

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds							
General	\$ -	\$ -	\$ 4,989,457	\$ 4,989,457	\$ -	\$ -	\$ -
Supplemental General	96,131	-	1,686,638	1,660,100	122,669	28,921	151,590
Special Purpose Funds							
Budgeted							
At-Risk (K-12)	-	-	721,796	721,796	-	-	-
Bilingual Education	-	-	7,159	7,159	-	719	719
Capital Outlay	784,635	-	293,784	284,729	793,690	10,680	804,370
Driver Training	10,999	-	5,005	8,649	7,355	750	8,105
Food Service	81,771	-	258,288	325,734	14,325	500	14,825
Special Education	373,005	-	1,095,589	1,141,728	326,866	-	326,866
Vocational Education	345,226	-	218,370	360,665	202,931	15,475	218,406
KPERs Special Retirement Contribution	-	-	420,392	420,392	-	-	-
Non-Budgeted							
Carl Perkins Fund	1,119	-	9,266	8,788	1,597	-	1,597
Contingency Reserve	664,560	-	-	-	664,560	-	664,560
Textbook Rental	2,213	-	18,448	19,929	732	9,732	10,464
Title I - Low Income	-	-	183,546	183,546	-	-	-
Title II-A Improve Teacher Quality	-	-	38,249	38,249	-	-	-
Title VII	-	-	25,814	25,814	-	-	-
School Health	-	-	314	314	-	-	-
SRSA	-	-	30,129	30,129	-	20,179	20,179
P.L. 81-874	40,111	-	64,922	48,111	56,922	2,228	59,150
HES School Improvement	-	-	1,114	1,114	-	-	-
Johnson O'Malley	9,081	-	2,370	11,451	-	-	-
District activity funds	89,333	-	102,307	127,657	63,983	-	63,983
Trust Fund	33	-	30,799	30,832	-	-	-
Bond and Interest Fund							
Bond and Interest	295,081	-	23,373	-	318,454	-	318,454
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,793,298</u>	<u>\$ -</u>	<u>\$ 10,227,129</u>	<u>\$ 10,446,343</u>	<u>\$ 2,574,084</u>	<u>\$ 89,184</u>	<u>\$ 2,663,268</u>

Composition of Cash

Bank deposits - Non-interest bearing	\$ 1,201,073
Bank deposits - Interest bearing	1,500,000
Total Cash	<u>\$ 2,701,073</u>
Less: Agency funds per Schedule 3	(37,805)
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,663,268</u>

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

Financial Statement

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT
For the Year Ended June 30, 2019

Note A: Summary of Significant Accounting Policies

USD 430 South Brown County (the District) is a municipal corporation governed by an elected seven member board. The financial statement includes the District only.

Regulatory Basis Fund Types

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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, and payment of general long-term debt.

Trust fund -- funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

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

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

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

Use of Estimates

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

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
For the Year Ended June 30, 2019

Note B: Budgetary Information

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

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

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

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

Adjustment to Comply with Legal Max - Unified school districts use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits - Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

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

Carl Perkins Grant	Title II-A Improve Teacher Quality	P.L. 81-874
Contingency Reserve	Title VII	HES School Improvement
Textbook Rental	School Health	Johnson O'Malley
Title I - Low Income	SRSA	

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

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
For the Year Ended June 30, 2019

Note C: Deposits and Investments

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

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

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

Custodial credit risk -- deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2019.

At June 30, 2019, the carrying amount of the District's cash and certificates was \$2,701,073. The bank balance was \$3,159,527. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks resulting in a concentration of deposit risk. Of the bank balance, \$500,000 was secured by FDIC insurance and the remaining \$2,659,527 was collateralized by bank pledged securities with a fair market value of \$4,200,430.

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

Note D: In-Substance Payments

The District received \$232,743 in General State Aid and \$72,518 in Supplemental General State Aid subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434 these receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2019.

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
For the Year Ended June 30, 2019

Note E: Interfund Transfers

The District made the following operating transfers during fiscal year 2019. The transfers were approved by the Board of Education.

<u>Fund From</u>	<u>Fund To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General fund	Food Service	K.S.A. 72-5167	\$ 559
General fund	Special Education	K.S.A. 72-5167	1,047,237
Supplemental	Bilingual Education	K.S.A. 72-5143	7,159
Supplemental	Professional Development	K.S.A. 72-5143	1,114
Supplemental	Vocational Education	K.S.A. 72-5143	218,370
Supplemental	At Risk (K-12)	K.S.A. 72-5143	721,796
Total Transfers			<u><u>\$ 1,996,235</u></u>

Note F: 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 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 District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Compensated Absences & Termination Benefits

Employees may accumulate up to 100 days of sick leave. No payment is made for unused vacation or sick time upon employee retirement or termination.

The District will cover for eligible retirees the cost of the retiree's health premiums under the District's health insurance policy. Payments for retired employees under this plan were \$49,424 for the year ended June 30, 2019.

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
For the Year Ended June 30, 2019

Note G: Pension Plans

Defined Benefit Pension Plan

Plan description: The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$420,392 for the year ended June 30, 2019.

Net Pension Liability: At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,602,918. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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 publicly available on the website at www.kpers.org or can be obtained as described above.

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
For the Year Ended June 30, 2019

Note H: Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2019.

Note I: Related Party Transaction

During the 2019 fiscal year, the District paid a company who is managed by a board member, \$28,123 for internet and phone services. These transactions were approved by the Board of Education in accordance with policies on conflicts of interest, which require related party board members to disclose conflicts of interest, abstain from voting, and remove themselves from the meeting room during voting.

Note J: Subsequent Events

The District evaluated subsequent events through March 10, 2020, the date the financial statements were available to be issued.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 For the Year Ended June 30, 2019

Funds	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
Governmental Type Funds						
General Funds						
General	\$ 5,185,425	\$ (198,637)	\$ 2,669	\$ 4,989,457	\$ 4,989,457	\$ -
Supplemental General	1,688,792	(28,692)	-	1,660,100	1,660,100	-
Special Purpose Funds						
At-Risk (K-12)	785,000	-	-	785,000	721,796	(63,204)
Bilingual	7,600	-	-	7,600	7,159	(441)
Capital Outlay	885,000	-	-	885,000	284,729	(600,271)
Driver Training	885,000	-	-	15,900	8,649	(7,251)
Food Service	424,020	-	-	424,020	325,734	(98,286)
Special Education	1,455,070	-	-	1,455,070	1,141,728	(313,342)
Vocational Education	549,991	-	-	549,991	360,665	(189,326)
KPERs Special Retirement Contribution	688,740	-	-	688,740	420,392	(268,348)
Bond and Interest Fund						
Bond and Interest	295,082	-	-	295,082	-	(295,082)
Total of all Funds	<u>\$ 12,849,720</u>	<u>\$ (227,329)</u>	<u>\$ 2,669</u>	<u>\$ 11,755,960</u>	<u>\$ 9,920,409</u>	<u>\$ (1,835,551)</u>

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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	
CASH RECEIPTS				
Local Sources				
Other	\$ -	\$ 2,669	\$ -	\$ 2,669
State Sources				
General state aid	4,224,749	4,189,285	4,398,925	(209,640)
Special education aid	641,490	715,158	734,000	(18,842)
Federal Sources				
PL 382	74,180	82,345	52,500	29,845
Total Cash Receipts	<u>\$ 4,940,419</u>	<u>\$ 4,989,457</u>	<u>\$ 5,185,425</u>	<u>\$ (195,968)</u>
EXPENDITURES				
Instruction	\$ 2,115,889	\$ 2,147,220	\$ 2,308,217	\$ (160,997)
Student support services	273,077	286,406	279,673	6,733
Instructional support staff	122,255	125,371	120,962	4,409
General administration	275,981	354,753	287,575	67,178
School administration	523,228	526,120	529,997	(3,877)
Operations and maintenance	281,856	293,373	280,664	12,709
Student transportation	180,722	208,418	193,337	15,081
Transfers To Other Funds	1,171,197	1,047,796	1,185,000	(137,204)
Adjustment to comply with legal maximum	-	-	(198,637)	198,637
Legal general fund budget and expenditures	\$ 4,944,205	\$ 4,989,457	\$ 4,986,788	\$ 2,669
Adjustments for qualifying budget credits	-	-	2,669	(2,669)
Total Expenditures	<u>\$ 4,944,205</u>	<u>\$ 4,989,457</u>	<u>\$ 4,989,457</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,786)	\$ -	<u>\$ 195,968</u>	<u>\$ (195,968)</u>
UNENCUMBERED CASH - BEGINNING	<u>3,786</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 742,648	\$ 739,145	\$ 768,433	\$ (29,288)
Delinquent taxes	13,984	13,717	11,505	2,212
County Sources				
Motor vehicle taxes	56,375	54,922	66,973	(12,051)
Recreational vehicle taxes	984	1,135	1,045	90
Commercial vehicle taxes	2,489	3,012	3,909	(897)
State Sources				
Supplemental state aid	866,377	874,707	889,825	(15,118)
Total Cash Receipts	<u>\$ 1,682,857</u>	<u>\$ 1,686,638</u>	<u>\$ 1,741,690</u>	<u>\$ (55,052)</u>
EXPENDITURES				
Instruction	\$ 126,911	\$ 146,954	\$ 164,800	\$ (17,846)
Student support services	4,698	4,903	6,600	(1,697)
Instructional support staff	10,294	8,070	9,750	(1,680)
General administration	134,199	127,313	136,100	(8,787)
School administration	10,627	16,135	13,700	2,435
Operations and maintenance	282,683	323,489	315,242	8,247
Student transportation	65,530	84,797	87,000	(2,203)
Transfers to other funds	1,060,990	948,439	955,600	(7,161)
Adjustment to comply with legal maximum	-	-	(28,692)	28,692
Total Expenditures	<u>\$ 1,695,932</u>	<u>\$ 1,660,100</u>	<u>\$ 1,660,100</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (13,075)	\$ 26,538	<u>\$ 81,590</u>	<u>\$ (55,052)</u>
UNENCUMBERED CASH - BEGINNING	<u>109,206</u>	<u>96,131</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 96,131</u>	<u>\$ 122,669</u>		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
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	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 755,131	\$ 721,796	\$ 785,000	\$ (63,204)
EXPENDITURES				
Instruction	755,131	721,796	785,000	(63,204)
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
BILINGUAL 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	
CASH RECEIPTS				
Other Sources				
Transfers from other funds	\$ 801	\$ 7,159	\$ 7,600	\$ (441)
EXPENDITURES				
Instruction	801	7,159	7,600	(441)
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

USD 430 - SOUTH BROWN COUNTY

Horton, Kansas

CAPITAL OUTLAY

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	
CASH RECEIPTS				
Local Sources				
Ad valorem taxes	\$ 101,637	\$ 108,652	\$ 115,193	\$ (6,541)
Delinquent taxes	990	990	2,365	(1,375)
Interest on idle funds	32,096	50,274	33,000	17,274
Other	30,478	87,678	30,000	57,678
County Sources				
Motor vehicle taxes	5,650	2,408	13,146	(10,738)
Recreational vehicle taxes	115	50	206	(156)
Commercial vehicle taxes	97	296	767	(471)
State Sources				
State aid	44,810	43,436	44,116	(680)
Total Cash Receipts	<u>\$ 215,873</u>	<u>\$ 293,784</u>	<u>\$ 238,793</u>	<u>\$ 54,991</u>
EXPENDITURES				
Instruction	\$ 4,214	\$ 3,740	\$ 100,000	\$ (96,260)
Student support services	22	1,937	110,000	(108,063)
Instructional support staff	792	7,338	100,000	(92,662)
General administration	10,232	-	100,000	(100,000)
School administration	432	-	50,000	(50,000)
Operations and maintenance	2,099	50,742	25,000	25,742
Student transportation	38,705	58,013	200,000	(141,987)
Facility acquisition and construction	48,183	162,959	200,000	(37,041)
Total Expenditures	<u>\$ 104,679</u>	<u>\$ 284,729</u>	<u>\$ 885,000</u>	<u>\$ (600,271)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 111,194	\$ 9,055	<u>\$ (646,207)</u>	<u>\$ 655,262</u>
UNENCUMBERED CASH - BEGINNING	<u>673,441</u>	<u>784,635</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 784,635</u>	<u>\$ 793,690</u>		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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	
CASH RECEIPTS				
Local Sources				
Other	\$ 2,300	\$ 2,800	\$ 2,300	\$ 500
State Sources				
State safety aid	2,688	2,205	2,600	(395)
Total Cash Receipts	<u>\$ 4,988</u>	<u>\$ 5,005</u>	<u>\$ 4,900</u>	<u>\$ 105</u>
EXPENDITURES				
Instruction	\$ 8,071	\$ 6,556	\$ 12,950	\$ (6,394)
Operations and maintenance	1,527	2,093	2,950	(857)
Total Expenditures	<u>\$ 9,598</u>	<u>\$ 8,649</u>	<u>\$ 15,900</u>	<u>\$ (7,251)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,610)	\$ (3,644)	<u>\$ (11,000)</u>	<u>\$ 7,356</u>
UNENCUMBERED CASH - BEGINNING	<u>15,609</u>	<u>10,999</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 10,999</u>	<u>\$ 7,355</u>		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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	
CASH RECEIPTS				
Local Sources				
Food service sales	\$ 55,296	\$ 50,592	\$ 53,805	\$ (3,213)
Other	222	149	222	(73)
State Sources				
School food assistance	2,835	2,596	2,310	286
Federal Sources				
Child nutrition programs	223,504	204,392	205,911	(1,519)
Other Sources				
Transfers from other funds	79,880	559	80,000	(79,441)
Total Cash Receipts	<u>\$ 361,737</u>	<u>\$ 258,288</u>	<u>\$ 342,248</u>	<u>\$ (83,960)</u>
EXPENDITURES				
Food service	\$ 364,423	\$ 325,734	\$ 424,020	\$ (98,286)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (2,686)	\$ (67,446)	<u>\$ (81,772)</u>	<u>\$ 14,326</u>
UNENCUMBERED CASH - BEGINNING	<u>84,457</u>	<u>81,771</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 81,771</u>	<u>\$ 14,325</u>		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
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	
CASH RECEIPTS				
Federal Sources				
Federal Aid	\$ 35,398	\$ 48,352	\$ 35,398	\$ 12,954
Other Sources				
Transfers from other funds	1,046,668	1,047,237	1,110,000	(62,763)
Total Cash Receipts	<u>\$ 1,082,066</u>	<u>\$ 1,095,589</u>	<u>\$ 1,145,398</u>	<u>\$ (49,809)</u>
EXPENDITURES				
Instruction	<u>\$ 1,070,956</u>	<u>\$ 1,141,728</u>	<u>\$ 1,455,070</u>	<u>\$ (313,342)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 11,110	\$ (46,139)	<u>\$ (309,672)</u>	<u>\$ 263,533</u>
UNENCUMBERED CASH - BEGINNING	<u>361,895</u>	<u>373,005</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 373,005</u>	<u>\$ 326,866</u>		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
VOCATIONAL 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	
CASH RECEIPTS				
Local Sources				
Other	\$ 51,765	\$ -	\$ 51,765	\$ (51,765)
Other Sources				
Transfers from other funds	349,707	218,370	153,000	65,370
Total Cash Receipts	<u>\$ 401,472</u>	<u>\$ 218,370</u>	<u>\$ 204,765</u>	<u>\$ 13,605</u>
EXPENDITURES				
Instruction	\$ 286,471	\$ 354,503	\$ 541,991	\$ (187,488)
Student transportation	5,573	6,162	8,000	(1,838)
Total Expenditures	<u>\$ 292,044</u>	<u>\$ 360,665</u>	<u>\$ 549,991</u>	<u>\$ (189,326)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 109,428	\$ (142,295)	<u>\$ (345,226)</u>	<u>\$ 202,931</u>
UNENCUMBERED CASH - BEGINNING	<u>235,798</u>	<u>345,226</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 345,226</u>	<u>\$ 202,931</u>		

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
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	
CASH RECEIPTS				
State Sources				
State Aid	\$ 493,015	\$ 420,392	\$ 688,740	\$ (268,348)
EXPENDITURES				
Instruction	\$ 317,994	\$ 271,153	\$ 444,237	\$ (173,084)
Student support services	27,609	23,542	38,569	(15,027)
Instructional support staff	27,116	23,122	37,881	(14,759)
General administration	17,255	14,714	24,106	(9,392)
School administration	42,892	36,574	59,920	(23,346)
Operations and maintenance	27,609	23,542	38,569	(15,027)
Student transportation	16,762	14,293	23,417	(9,124)
Food service	15,778	13,452	22,041	(8,589)
Total Expenditures	<u>\$ 493,015</u>	<u>\$ 420,392</u>	<u>\$ 688,740</u>	<u>\$ (268,348)</u>
RECEIPTS OVER (UNDER)				
EXPENDITURES	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
UNENCUMBERED CASH - BEGINNING	<u>-</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
BOND AND INTEREST 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	
CASH RECEIPTS				
Local Sources				
Ad valorem tax	\$ 2,397	\$ 2	\$ -	\$ 2
Delinquent tax	3,115	3,268	-	3,268
County Sources				
Motor vehicle tax	23,315	19,705	-	19,705
Recreational vehicle tax	362	398	-	398
State Sources				
State aid	191,092	-	-	-
Total Cash Receipts	<u>\$ 220,281</u>	<u>\$ 23,373</u>	<u>\$ -</u>	<u>\$ 23,373</u>
EXPENDITURES				
Debt service	\$ 444,400	\$ -	\$ 295,082	\$ (295,082)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (224,119)	\$ 23,373	<u>\$ (295,082)</u>	<u>\$ 318,455</u>
UNENCUMBERED CASH - BEGINNING	<u>519,200</u>	<u>295,081</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 295,081</u>	<u>\$ 318,454</u>		

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
NON-BUDGETED FUNDS
 For the Year Ended June 30, 2019

	<u>Carl Perkins Grant</u>	<u>Contingency Reserve</u>	<u>Textbook Rental</u>	<u>Title I Low Income</u>	<u>Title II-A Improve Teacher Quality</u>	<u>Title VII</u>
RECEIPTS						
Local Sources						
Interest On Idle Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student activities			10,188	-	-	-
Other	9,266	-	8,260	-	-	-
State Sources						
State aid	-	-	-	-	-	-
Federal Sources						
Federal Aid	-	-	-	183,546	38,249	25,814
Other Sources						
Transfers from other funds	-	-	-	-	-	-
Total Receipts	<u>\$ 9,266</u>	<u>\$ -</u>	<u>\$ 18,448</u>	<u>\$ 183,546</u>	<u>\$ 38,249</u>	<u>\$ 25,814</u>
EXPENDITURES						
Instruction	\$ 8,788	\$ -	\$ 1,378	\$ 182,976	\$ 30,374	\$ 25,814
Support						
Student support services	-	-	-	370	-	-
Instructional support staff	-	-	18,551	200	7,875	-
General administration	-	-	-	-	-	-
School administration	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-
Total Expenditures	<u>\$ 8,788</u>	<u>\$ -</u>	<u>\$ 19,929</u>	<u>\$ 183,546</u>	<u>\$ 38,249</u>	<u>\$ 25,814</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 478	\$ -	\$ (1,481)	\$ -	\$ -	\$ -
UNENCUMBERED CASH - BEGINNING	1,119	664,560	2,213	-	-	-
UNENCUMBERED CASH - ENDING	<u>\$ 1,597</u>	<u>\$ 664,560</u>	<u>\$ 732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
NON-BUDGETED FUNDS
 For the Year Ended June 30, 2019

	<u>School Health</u>	<u>SRSA</u>	<u>P.L. 81-874</u>	<u>HES School Improvement</u>	<u>Johnson O'Malley</u>	<u>Trust</u>
RECEIPTS						
Local Sources						
Interest On Idle Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student activities		-	-	-	-	-
Other		-	-	-	-	30,799
State Sources						
State aid	314	9,950	-	-	-	-
Federal Sources						
Federal Aid		20,179	64,922	-	2,370	-
Other Sources						
Transfers from other funds		-	-	1,114	-	-
Total Receipts	<u>\$ 314</u>	<u>\$ 30,129</u>	<u>\$ 64,922</u>	<u>\$ 1,114</u>	<u>\$ 2,370</u>	<u>\$ 30,799</u>
EXPENDITURES						
Instruction	\$ -	\$ 20,179	\$ 30,600	\$ 1,114	\$ 7,404	\$ 30,832
Support						
Student support services	314	2,527	2,229	-	3,647	-
Instructional support staff	-	3,723	-	-	-	-
General administration	-	3,700	15,282	-	400	-
School administration	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-
Total Expenditures	<u>\$ 314</u>	<u>\$ 30,129</u>	<u>\$ 48,111</u>	<u>\$ 1,114</u>	<u>\$ 11,451</u>	<u>\$ 30,832</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 16,811	\$ -	\$ (9,081)	\$ (33)
UNENCUMBERED CASH - BEGINNING	-	-	40,111	-	9,081	33
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,922</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

USD 430 - SOUTH BROWN COUNTY
 Horton, Kansas
AGENCY FUNDS
SUMMARY OF RECEIPTS AND DISBURSEMENTS
 Regulatory Basis
 For the Year Ended June 30, 2019

	<u>Balance July 1, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2019</u>
Student Organization Funds				
Middle School Funds				
Everest Middle School	\$ 1,531	\$ 2,883	\$ 2,745	\$ 1,669
High School Funds				
Horton High School	<u>39,292</u>	<u>87,619</u>	<u>90,775</u>	<u>36,136</u>
Total Agency Funds	<u>\$ 40,823</u>	<u>\$ 90,502</u>	<u>\$ 93,520</u>	<u>\$ 37,805</u>

USD 430 - SOUTH BROWN COUNTY
Horton, Kansas
DISTRICT ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Balance June 30, 2019
Gate Receipts						
Everest Middle School Athletic	\$ 8,408	\$ 6,145	\$ 7,368	\$ 7,185	\$ -	\$ 7,185
Horton High School Athletic	5,820	11,964	15,567	2,217	-	2,217
Total Gate Receipts	<u>\$ 14,228</u>	<u>\$ 18,109</u>	<u>\$ 22,935</u>	<u>\$ 9,402</u>	<u>\$ -</u>	<u>\$ 9,402</u>
School Projects						
Horton Elementary School	\$ 16,794	\$ 13,399	\$ 15,992	\$ 14,201	\$ -	\$ 14,201
Everest Middle School	6,591	28,421	26,661	8,351	-	8,351
Horton High School	51,720	42,378	62,069	32,029	-	32,029
Total School Projects	<u>\$ 75,105</u>	<u>\$ 84,198</u>	<u>\$ 104,722</u>	<u>\$ 54,581</u>	<u>\$ -</u>	<u>\$ 54,581</u>
Total District Activity Funds	<u><u>\$ 89,333</u></u>	<u><u>\$ 102,307</u></u>	<u><u>\$ 127,657</u></u>	<u><u>\$ 63,983</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 63,983</u></u>