

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

Independent Auditors' Reports and  
Financial Statement with  
Supplementary Information

For the Fiscal Year Ended June 30, 2019

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

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

**INDEPENDENT AUDITORS' REPORT**

Board of Education  
Unified School District #461  
Neodesha, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #461, Neodesha, 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.

***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 #461 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 #461 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 #461 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 Unified School District #461 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 6, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures— actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement 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 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

November 27, 2019  
Chanute, Kansas

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

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

Funds	Beginning Unencumbered Cash Balances		Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus		Ending Cash Balances June 30, 2019
	\$						Encumbrances and Accounts Payable	\$	
General	\$ -		\$ 340.02	\$ 5,407,420.49	\$ 5,407,420.00	\$ 340.51	\$ 268,497.94	\$ 268,838.45	
Supplemental General	26,646.51		-	1,931,354.03	1,904,800.00	53,200.54	12,274.59	65,475.13	
Special Purpose Funds:									
4 Year Old At-Risk	2,872.97		-	56,400.00	56,245.35	3,027.62	11,002.45	14,030.07	
K-12 At-Risk	25,580.81		-	735,500.00	734,980.44	26,100.37	86,192.51	112,292.88	
Bilingual Education	586.66		-	2,000.00	1,691.61	895.05	-	895.05	
Capital Outlay	509,376.98		-	403,766.65	356,973.35	556,170.28	6,739.52	562,909.80	
Driver Training	8,736.44		-	-	1,075.46	7,660.98	-	7,660.98	
Food Service	81,080.15		-	521,452.62	537,497.08	65,035.69	23,700.80	88,736.49	
Professional Development	13,906.53		-	38,068.00	43,661.06	8,313.47	-	8,313.47	
Parent Education	-		-	5,900.00	5,750.00	150.00	-	150.00	
Special Education	67,321.83		-	1,005,961.19	1,006,807.87	66,475.15	4,274.47	70,749.62	
Vocational Education	15,670.00		-	229,062.24	224,881.72	19,850.52	17,034.49	36,885.01	
KPERS Special Retirement Contributions	-		-	470,005.53	470,005.53	-	-	-	
Contingency Reserve	262,170.09		-	-	-	262,170.09	-	262,170.09	
Recreation Commission	19,261.06		-	122,143.83	130,000.00	11,404.89	-	11,404.89	
Revolving Textbook/Chromebook	2,492.09		-	7,902.00	2,942.18	7,451.91	-	7,451.91	
Gifts and Grants	-		-	80,170.69	30,170.69	50,000.00	-	50,000.00	
Special Mini-Grants	-		-	334.45	334.45	-	334.45	334.45	
21st Century Grant	4,393.97		-	104,057.00	111,180.29	(2,729.32)	954.96	(1,774.36)	
Title I Low Income ESEA	-		-	152,955.00	152,955.00	-	12,360.71	12,360.71	
Title II-A Improving Teacher Quality	-		-	28,202.00	28,202.00	-	2,923.02	2,923.02	
Title IV-A	-		-	16,520.00	16,520.00	-	1,374.08	1,374.08	

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

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2019
Special Purpose Funds: (Continued)							
Rural and Small Schools Grant	\$ -	\$ -	\$ 21,122.00	\$ 21,122.00	\$ -	\$ -	\$ -
Gate Receipts	3,950.36	-	28,178.15	28,672.82	3,455.69	-	3,455.69
Special Projects	35,288.55	-	24,461.74	25,358.67	34,391.62	-	34,391.62
Bond and Interest Funds:							
Bond and Interest	218,503.08	-	412,803.93	375,325.00	255,982.01	-	255,982.01
<b>Total Reporting Entity</b>	<b>\$ 1,297,838.08</b>	<b>\$ 340.02</b>	<b>\$ 11,805,741.54</b>	<b>\$ 11,674,572.57</b>	<b>\$ 1,429,347.07</b>	<b>\$ 447,663.99</b>	<b>\$ 1,877,011.06</b>
Composition of Cash							
Cash on Hand.....							\$ 200.00
General Checking Accounts.....							1,582,287.07
Certificates of Deposit.....							300,000.00
Activity Checking Accounts.....							78,034.21
<b>Total Cash</b>							<b>1,960,521.28</b>
<b>Less Agency Funds per Schedule 3</b>							<b>(83,510.22)</b>
<b>Total Reporting Entity.....</b>							<b>\$ 1,877,011.06</b>

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

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, 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 #461, Neodesha, 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.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement present Unified School District #461.

*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 entities:

Neodesha Educational Foundation - The economic resources received or held by the component unit are held almost entirely for the direct benefit of the District. The Neodesha Educational Foundation 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 Foundation 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 Association serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

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 #461, for the year ended June 30, 2019:

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



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

Regulatory Basis Fund Types (continued)

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.

Capital Project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

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

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.

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.

**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 statements 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.

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 General Fund and Supplemental 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 cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary 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, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the 21<sup>st</sup> Century Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. The funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

**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 branch 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 bank provides 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 \$1,960,321.28 and the bank balance was \$1,788,124.99. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by FDIC insurance, \$1,288,124.99 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**4. CAPITAL LEASE OBLIGATIONS**

The District has entered into a capital lease agreement in order to finance the lease of 5 school buses. Payments are made up of annual payments for 5 years at \$82,644.02 and one final payment of \$82,590.61, including interest at 2.14%. Final maturity of the lease is September 1, 2019. Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Totals</u>
2020	<u>\$ 82,590.61</u>
Total Payments from District	82,590.61
Less imputed interest	<u>(1,730.41)</u>
Net Present Value of Minimum	
Lease Payments	80,860.20
Less: Current Maturities	<u>(80,860.20)</u>
Long-Term Capital Lease Obligations	<u><u>\$ 0.00</u></u>

## 5. 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 Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds Series 2014	2.00%-4.00%	8/15/2014	\$ 5,445,000.00	9/1/2034	\$ 4,670,000.00	\$ -	\$ 205,000.00	\$ 4,465,000.00	\$ 170,325.00
Capital Leases									
5 School Buses	2.14%	3/5/2015	392,077.00	9/2/2019	160,078.54	-	79,218.34	80,860.20	3,425.68
Total Contractual Indebtedness					\$ 4,830,078.54	\$ -	\$ 284,218.34	\$ 4,545,860.20	\$ 173,750.68

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	June 30, 2030-2034	June 30, 2035	Totals
<u>Principal</u>									
General Obligation Bonds Paid with Tax Levies									
Series 2014	\$ 215,000.00	\$ 220,000.00	\$ 225,000.00	\$ 235,000.00	\$ 240,000.00	\$ 1,335,000.00	\$ 1,630,000.00	\$ 365,000.00	\$ 4,465,000.00
Capital Leases									
5 School Buses	80,860.20	-	-	-	-	-	-	-	80,860.20
Total Principal	295,860.20	220,000.00	225,000.00	235,000.00	240,000.00	1,335,000.00	1,630,000.00	365,000.00	4,545,860.20
<u>Interest</u>									
General Obligation Bonds Paid with Tax Levies									
Series 2014	164,025.00	157,500.00	150,825.00	143,925.00	136,800.00	537,100.00	241,000.00	7,300.00	1,538,475.00
Capital Leases									
5 School Buses	1,730.41	-	-	-	-	-	-	-	1,730.41
Total Interest	165,755.41	157,500.00	150,825.00	143,925.00	136,800.00	537,100.00	241,000.00	7,300.00	1,540,205.41
Total Principal and Interest	\$ 461,615.61	\$ 377,500.00	\$ 375,825.00	\$ 378,925.00	\$ 376,800.00	\$ 1,872,100.00	\$ 1,871,000.00	\$ 372,300.00	\$ 6,086,065.61

**6. OPERATING LEASES**

As of June 30, 2019 the District has entered into an operating lease for a Pitney Bowes postage machine. Total payments for the year ended June 30, 2019 was \$1,986.46. Under the current lease agreement, the future minimum lease rentals are as follows.

2020	\$	2,049.36
2021		2,049.36
2022		2,049.36
2023		2,049.36
2024		1,024.68

**7. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$397,424.00 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.

**8. 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.

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

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 \$470,005.53 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 \$6,371,358.00. 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.

Other Post Employment Benefits

*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.

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 premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

*Compensated Absences*

The school District's sick leave policy allows for certified employees to accumulate ten days sick leave per year to a maximum of sixty days. Full time employees are granted one day of leave per calendar month worked. No compensation is paid for unused sick leave upon employment termination.

**9. 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.

**10. 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.

**11. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Bilingual Education	K.S.A. 72-5167	\$ 1,500.00
General	K-12 At-Risk	K.S.A. 72-5167	53,500.00
General	Special Education	K.S.A. 72-5167	927,000.00
General	Vocational Education	K.S.A. 72-5167	164,000.00
General	Food Service	K.S.A. 72-5167	25,000.00
Supplemental General	Professional Development	K.S.A. 72-5143	34,200.00
Supplemental General	Parent Education	K.S.A. 72-5143	5,900.00
Supplemental General	Vocational Education	K.S.A. 72-5143	60,000.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	56,400.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	682,000.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	500.00

**12. RELATED PARTIES**

During the year, the District paid \$112,110.00 to Newkirk, Dennis, & Buckles, Inc. for insurance which is the employer of a board member and paid \$895,025.05 to Aetna for health insurance and \$20,122.09 to New York Life for life insurance which is the employer of a board member.

**13. SUBSEQUENT EVENTS**

The District evaluated events and transactions occurring subsequent to June 30, 2019, and there were no subsequent events requiring recognition in the financial statement.



## **SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

(Budgeted Funds Only)

Summary of Expenditures - Actual and Budget  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Total Budget for Comparison	Expenditures		Variance - Over (Under)
				Charged to Current Year Budget	Charged to Current Year Budget	
General	\$ 5,457,816.00	\$ (50,396.00)	\$ 5,407,420.00	\$ 5,407,420.00	\$ -	-
Supplemental General	1,904,800.00	-	1,904,800.00	1,904,800.00	-	-
Special Purpose Funds:						
4 Year Old At-Risk	59,273.00	-	59,273.00	56,245.35	(3,027.65)	(3,027.65)
K-12 At-Risk	777,054.00	-	777,054.00	734,980.44	(42,073.56)	(42,073.56)
Bilingual Education	4,587.00	-	4,587.00	1,691.61	(2,895.39)	(2,895.39)
Capital Outlay	865,307.00	-	865,307.00	356,973.35	(508,333.65)	(508,333.65)
Driver Training	8,736.00	-	8,736.00	1,075.46	(7,660.54)	(7,660.54)
Food Service	576,220.00	-	576,220.00	537,497.08	(38,722.92)	(38,722.92)
Professional Development	46,745.00	-	46,745.00	43,661.06	(3,083.94)	(3,083.94)
Parent Education	5,900.00	-	5,900.00	5,750.00	(150.00)	(150.00)
Special Education	1,057,700.00	-	1,057,700.00	1,006,807.87	(50,892.13)	(50,892.13)
Vocational Education	231,000.00	-	231,000.00	224,881.72	(6,118.28)	(6,118.28)
KPERS Special						
Retirement Contributions	764,129.00	-	764,129.00	470,005.53	(294,123.47)	(294,123.47)
Recreation Commission	130,000.00	-	130,000.00	130,000.00	-	-
Bond and Interest Funds:						
Bond and Interest	375,325.00	-	375,325.00	375,325.00	-	-

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Sources				
General State Aid	\$ 4,767,775.00	\$ 4,835,593.00	\$ 4,835,724.00	\$ (131.00)
Mineral Tax	214.64	134.49	-	134.49
Special Education Aid	532,349.00	571,693.00	622,092.00	(50,399.00)
<b>Total Receipts</b>	<b>5,300,338.64</b>	<b>5,407,420.49</b>	<b>\$ 5,457,816.00</b>	<b>\$ (50,395.51)</b>
<b>Expenditures</b>				
Instruction	2,588,771.47	2,651,350.42	\$ 2,722,343.00	\$ (70,992.58)
Support Services				
Student Support	321,287.19	268,778.45	258,200.00	10,578.45
Instructional Support	145,084.76	148,217.15	152,000.00	(3,782.85)
General Administration	186,959.17	229,362.50	201,800.00	27,562.50
School Administration	558,402.55	618,578.39	769,275.00	(150,696.61)
Vehicle Operating Services	127,734.41	207,822.86	133,320.00	74,502.86
Operations and Maintenance	111,066.82	4,473.64	-	4,473.64
Other Supplemental Services	93,770.01	107,836.59	-	107,836.59
Operating Transfers to:				
Bilingual Education Fund	3,000.00	1,500.00	2,000.00	(500.00)
Special Education Fund	900,000.00	927,000.00	990,378.00	(63,378.00)
K-12 At-Risk Fund	60,000.00	53,500.00	53,500.00	-
Contingency Reserve Fund	64,262.26	-	-	-

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Food Service Fund	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
Vocational Education Fund	140,000.00	164,000.00	150,000.00	14,000.00
Total Certified Budget			5,457,816.00	(50,396.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(50,396.00)	50,396.00
Total Expenditures	5,300,338.64	5,407,420.00	\$ 5,407,420.00	\$ -
Receipts Over (Under) Expenditures	-	0.49		
Unencumbered Cash, Beginning	-	-		
Cancelled Encumbrance	-	340.02		
Unencumbered Cash, Ending	\$ -	\$ 340.51		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 777,347.96	\$ 715,398.23	\$ 34,870.00	\$ 680,528.23
Delinquent Tax	18,839.64	23,355.71	12,320.00	11,035.71
County Sources				
Motor Vehicle Tax	57,788.61	62,261.20	62,121.00	140.20
Recreational Vehicle Tax	1,300.91	1,349.98	1,495.00	(145.02)
Commercial Vehicle Tax	1,459.44	1,918.91	2,059.00	(140.09)
State Sources				
Supplemental General State Aid	1,097,635.00	1,127,070.00	1,127,070.00	-
<b>Total Receipts</b>	<b>1,954,371.56</b>	<b>1,931,354.03</b>	<b>\$ 1,239,935.00</b>	<b>\$ 691,419.03</b>
<b>Expenditures</b>				
		-		
Instruction	178,737.39	88,830.96	\$ 138,918.00	\$ (50,087.04)
Support Services				
Student Support	987.00	1,212.00	1,500.00	(288.00)
Instructional Support	199,186.12	261,562.10	213,900.00	47,662.10
General Administration	14,349.46	11,828.00	7,000.00	4,828.00
School Administration	2,244.00	2,754.00	3,000.00	(246.00)
Central Services	965.00	1,184.00	1,500.00	(316.00)
Operations and Maintenance	831,140.11	691,948.94	697,500.00	(5,551.06)
Student Transportation Services	1,977.07	-	-	-
Other Supports Services	8,200.00	6,480.00	-	6,480.00
Operating Transfers to:				
Vocational Education Fund	60,000.00	60,000.00	65,330.00	(5,330.00)
Food Service Fund	16,000.00	-	-	-
Professional Development Fund	17,500.00	34,200.00	13,962.00	20,238.00
Parent Education Fund	4,850.00	5,900.00	5,900.00	-

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Bilingual Education Fund	\$ -	\$ 500.00	\$ 2,000.00	\$ (1,500.00)
4 Year Old At-Risk Fund	42,000.00	56,400.00	56,400.00	-
K-12 At-Risk Fund	579,917.00	682,000.00	697,890.00	(15,890.00)
<b>Total Expenditures</b>	<b>1,958,053.15</b>	<b>1,904,800.00</b>	<b>\$ 1,904,800.00</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	(3,681.59)	26,554.03		
Unencumbered Cash, Beginning	30,328.10	26,646.51		
Unencumbered Cash, Ending	<b>\$ 26,646.51</b>	<b>\$ 53,200.54</b>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ 42,000.00	\$ 56,400.00	\$ 56,400.00	\$ -
Total Receipts	42,000.00	56,400.00	\$ 56,400.00	\$ -
Expenditures				
Instruction	40,841.59	56,245.35	\$ 59,273.00	\$ (3,027.65)
Total Expenditures	40,841.59	56,245.35	\$ 59,273.00	\$ (3,027.65)
Receipts Over (Under) Expenditures	1,158.41	154.65		
Unencumbered Cash, Beginning	1,714.56	2,872.97		
Unencumbered Cash, Ending	\$ 2,872.97	\$ 3,027.62		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 60,000.00	\$ 53,500.00	\$ 53,500.00	\$ -
Supplemental General Fund	580,000.00	682,000.00	697,890.00	(15,890.00)
<b>Total Receipts</b>	<b>640,000.00</b>	<b>735,500.00</b>	<b>\$ 751,390.00</b>	<b>\$ (15,890.00)</b>
Expenditures				
Instruction	640,027.41	734,980.44	\$ 777,054.00	\$ (42,073.56)
<b>Total Expenditures</b>	<b>640,027.41</b>	<b>734,980.44</b>	<b>\$ 777,054.00</b>	<b>\$ (42,073.56)</b>
Receipts Over (Under) Expenditures	(27.41)	519.56		
Unencumbered Cash, Beginning	25,608.22	25,580.81		
Unencumbered Cash, Ending	\$ 25,580.81	\$ 26,100.37		



**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from				
General Fund	\$ 3,000.00	\$ 1,500.00	\$ 2,000.00	\$ (500.00)
Supplemental General Fund	-	500.00	2,000.00	(1,500.00)
<b>Total Receipts</b>	<u>3,000.00</u>	<u>2,000.00</u>	<u>\$ 4,000.00</u>	<u>\$ (2,000.00)</u>
Expenditures				
Instruction	2,413.34	1,691.61	\$ 4,587.00	\$ (2,895.39)
<b>Total Expenditures</b>	<u>2,413.34</u>	<u>1,691.61</u>	<u>\$ 4,587.00</u>	<u>\$ (2,895.39)</u>
Receipts Over (Under) Expenditures	586.66	308.39		
Unencumbered Cash, Beginning	-	586.66		
Unencumbered Cash, Ending	<u>\$ 586.66</u>	<u>\$ 895.05</u>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Local Sources				
Ad Valorem Tax	\$ 205,488.72	\$ 216,520.89	\$ 210,894.00	\$ 5,626.89
Delinquent Tax	6,589.47	6,019.13	3,225.00	2,794.13
Interest on Idle Funds	7,230.09	8,480.94	-	8,480.94
Other	75,965.29	33,671.51	-	33,671.51
County Sources				
Motor Vehicle Tax	22,633.16	19,477.94	21,374.00	(1,896.06)
Recreational Tax	508.03	1,126.40	514.00	612.40
Commercial Vehicle Tax	570.54	553.84	709.00	(155.16)
State Sources				
State Aid	109,575.00	117,916.00	119,214.00	(1,298.00)
<b>Total Receipts</b>	<b>428,560.30</b>	<b>403,766.65</b>	<b>\$ 355,930.00</b>	<b>\$ 47,836.65</b>
<b>Expenditures</b>				
Instruction	60,650.28	10,079.01	\$ 20,797.00	\$ (10,717.99)
Support Services				
Instructional Support Staff	5,312.50	-	-	-
Operations and Maintenance	206,380.72	198,961.10	594,510.00	(395,548.90)
Transportation	82,644.02	83,864.42	250,000.00	(166,135.58)
Land Improvement	66,414.30	-	-	-
New Building Acquisition & Constr	2,765.60	-	-	-
Building Improvements	4,305.00	64,068.82	-	64,068.82
<b>Total Expenditures</b>	<b>428,472.42</b>	<b>356,973.35</b>	<b>\$ 865,307.00</b>	<b>\$ (508,333.65)</b>
Receipts Over (Under) Expenditures	87.88	46,793.30		
Unencumbered Cash, Beginning	509,289.10	509,376.98		
Unencumbered Cash, Ending	\$ 509,376.98	\$ 556,170.28		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Student Receipts	\$ -	\$ -	\$ -	\$ -
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Instruction	228.97	728.89	\$ 7,150.00	\$ (6,421.11)
Support Services				
Operations and Maintenance	268.23	346.57	1,586.00	(1,239.43)
Total Expenditures	497.20	1,075.46	\$ 8,736.00	\$ (7,660.54)
Receipts Over (Under) Expenditures	(497.20)	(1,075.46)		
Unencumbered Cash, Beginning	9,233.64	8,736.44		
Unencumbered Cash, Ending	\$ 8,736.44	\$ 7,660.98		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 116,600.08	\$ 116,362.20	\$ 167,481.00	\$ (51,118.80)
Other	23,097.95	-	5,000.00	(5,000.00)
State Sources				
Food Service Aid	4,511.59	4,417.39	3,676.00	741.39
Federal Sources				
Child Nutrition Aid	335,642.19	375,673.03	293,983.00	81,690.03
Operating Transfers from General Fund	16,000.00	25,000.00	25,000.00	-
<b>Total Receipts</b>	<b>495,851.81</b>	<b>521,452.62</b>	<b>\$ 495,140.00</b>	<b>\$ 26,312.62</b>
Expenditures				
Support Services				
Operations and Maintenance	-	71.99	\$ -	\$ 71.99
Food Service Operations	488,773.05	537,425.09	576,220.00	(38,794.91)
<b>Total Expenditures</b>	<b>488,773.05</b>	<b>537,497.08</b>	<b>\$ 576,220.00</b>	<b>\$ (38,722.92)</b>
Receipts Over (Under) Expenditures	7,078.76	(16,044.46)		
Unencumbered Cash, Beginning	74,001.39	81,080.15		
Unencumbered Cash, Ending	\$ 81,080.15	\$ 65,035.69		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
Professional Development Aid	\$ 3,699.00	\$ 3,868.00	\$ 3,838.00	\$ 30.00
Operating Transfers from Supplemental General Fund	17,500.00	34,200.00	29,000.00	5,200.00
Total Receipts	21,199.00	38,068.00	\$ 32,838.00	\$ 5,230.00
Expenditures				
Support Services				
Instructional Support Staff	20,904.37	43,661.06	\$ 46,745.00	\$ (3,083.94)
Total Expenditures	20,904.37	43,661.06	\$ 46,745.00	\$ (3,083.94)
Receipts Over (Under) Expenditures	294.63	(5,593.06)		
Unencumbered Cash, Beginning	13,611.90	13,906.53		
Unencumbered Cash, Ending	\$ 13,906.53	\$ 8,313.47		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**PARENT 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from Supplemental General Fund	\$ 4,850.00	\$ 5,900.00	\$ -	\$ 5,900.00
Total Receipts	4,850.00	5,900.00	\$ -	\$ 5,900.00
Expenditures				
Support Services Student Support	4,850.00	5,750.00	\$ 5,900.00	\$ (150.00)
Total Expenditures	4,850.00	5,750.00	\$ 5,900.00	\$ (150.00)
Receipts Over (Under) Expenditures	-	150.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 150.00		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other Revenue	\$ 7,584.88	\$ 78,961.19	\$ -	\$ 78,961.19
Federal Sources				
Other Reserve Grants in Aid	3,472.00	-	-	-
Operating Transfers from:				
General Fund	900,000.00	927,000.00	990,378.00	(63,378.00)
<b>Total Receipts</b>	<b>911,056.88</b>	<b>1,005,961.19</b>	<b>\$ 990,378.00</b>	<b>\$ 15,583.19</b>
Expenditures				
Instruction	900,320.35	1,006,273.87	\$ 1,049,750.00	\$ (43,476.13)
Support Services				
Vehicle Operating Services	6,541.48	534.00	7,950.00	(7,416.00)
<b>Total Expenditures</b>	<b>906,861.83</b>	<b>1,006,807.87</b>	<b>\$ 1,057,700.00</b>	<b>\$ (50,892.13)</b>
Receipts Over (Under) Expenditures	4,195.05	(846.68)		
Unencumbered Cash, Beginning	63,126.78	67,321.83		
Unencumbered Cash, Ending	<b>\$ 67,321.83</b>	<b>\$ 66,475.15</b>		

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Vocational Aid	\$ 5,238.60	\$ 5,062.24	\$ -	\$ 5,062.24
Operating Transfers from:				
General Fund	140,000.00	164,000.00	150,000.00	14,000.00
Supplemental General Fund	60,000.00	60,000.00	65,330.00	(5,330.00)
<b>Total Receipts</b>	<b>205,238.60</b>	<b>229,062.24</b>	<b>\$ 215,330.00</b>	<b>\$ 13,732.24</b>
Expenditures				
Instruction	202,186.97	224,881.72	\$ 231,000.00	\$ (6,118.28)
<b>Total Expenditures</b>	<b>202,186.97</b>	<b>224,881.72</b>	<b>\$ 231,000.00</b>	<b>\$ (6,118.28)</b>
Receipts Over (Under) Expenditures	3,051.63	4,180.52		
Unencumbered Cash, Beginning	12,618.37	15,670.00		
Unencumbered Cash, Ending	\$ 15,670.00	\$ 19,850.52		



**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
State Sources				
KPERS	\$ 546,979.13	\$ 470,005.53	\$ 764,129.00	\$ (294,123.47)
Total Receipts	546,979.13	470,005.53	\$ 764,129.00	\$ (294,123.47)
Expenditures				
Instruction	352,801.83	303,153.56	\$ 492,865.00	\$ (189,711.44)
Support Services				
Student Support	24,067.06	20,680.25	33,627.00	(12,946.75)
Instructional Support	14,768.35	12,690.14	20,631.00	(7,940.86)
General Administration	16,955.81	14,570.17	23,688.00	(9,117.83)
School Administration	54,698.48	47,000.55	76,413.00	(29,412.45)
Central Services	23,520.19	20,210.24	31,650.00	(11,439.76)
Student Transportation Services	6,563.38	5,640.06	8,543.00	(2,902.94)
Operations and Maintenance	39,929.14	34,310.41	55,781.00	(21,470.59)
Food Service	13,674.89	11,750.15	20,931.00	(9,180.85)
Total Expenditures	546,979.13	470,005.53	\$ 764,129.00	\$ (294,123.47)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	\$ 64,262.26	\$ -
Total Receipts	64,262.26	-
Expenditures		
Operating Transfers to Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	64,262.26	-
Unencumbered Cash, Beginning	197,907.83	262,170.09
Unencumbered Cash, Ending	\$ 262,170.09	\$ 262,170.09

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**RECREATION COMMISSION 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem	\$ 110,206.41	\$ 108,414.10	\$ 105,805.00	\$ 2,609.10
Delinquent Tax	3,082.12	3,203.68	1,736.00	1,467.68
County Sources				
Motor Vehicle Tax	10,061.48	10,020.68	10,400.00	(379.32)
Recreational Vehicle Tax	225.80	218.35	250.00	(31.65)
Commercial Vehicle Tax	263.08	287.02	345.00	(57.98)
<b>Total Receipts</b>	<b>123,838.89</b>	<b>122,143.83</b>	<b>\$ 118,536.00</b>	<b>\$ 3,607.83</b>
Expenditures				
Community Service Operations	130,000.00	130,000.00	\$ 130,000.00	\$ -
<b>Total Expenditures</b>	<b>130,000.00</b>	<b>130,000.00</b>	<b>\$ 130,000.00</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	(6,161.11)	(7,856.17)		
Unencumbered Cash, Beginning	25,422.17	19,261.06		
Unencumbered Cash, Ending	<b>\$ 19,261.06</b>	<b>\$ 11,404.89</b>		

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**REVOLVING TEXTBOOK/CHROMEBOOK FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 7,325.00	\$ 7,902.00
Total Receipts	7,325.00	7,902.00
Expenditures		
Instruction	8,506.16	2,942.18
Total Expenditures	8,506.16	2,942.18
Receipts Over (Under) Expenditures	(1,181.16)	4,959.82
Unencumbered Cash, Beginning	3,673.25	2,492.09
Unencumbered Cash, Ending	\$ 2,492.09	\$ 7,451.91

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**GIFTS AND GRANTS**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	\$ -	\$ 22,700.00
Other Receipts		
Miscellaneous	-	57,470.69
	<hr/>	<hr/>
Total Receipts	-	80,170.69
	<hr/>	<hr/>
Expenditures		
Instruction	-	17,470.69
Support Services		
Operations and Maintenance	-	12,700.00
	<hr/>	<hr/>
Total Expenditures	-	30,170.69
	<hr/>	<hr/>
Receipts Over (Under) Expenditures	-	50,000.00
Unencumbered Cash, Beginning	-	-
	<hr/>	<hr/>
Unencumbered Cash, Ending	\$ -	\$ 50,000.00
	<hr/> <hr/>	<hr/> <hr/>

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**SPECIAL MINI-GRANTS FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 5,178.45	\$ 334.45
Total Receipts	5,178.45	334.45
Expenditures		
Instruction	5,298.45	334.45
Total Expenditures	5,298.45	334.45
Receipts Over (Under) Expenditures	(120.00)	-
Unencumbered Cash, Beginning	120.00	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**21ST CENTURY GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Fees	\$ 4,400.00	\$ 2,250.00
Other	425.00	18.00
Federal Sources		
Federal Aid	85,859.00	101,789.00
Total Receipts	90,684.00	104,057.00
Expenditures		
Instruction	91,674.84	106,942.29
Support Services		
General Administration	4,275.00	4,238.00
Total Expenditures	95,949.84	111,180.29
Receipts Over (Under) Expenditures	(5,265.84)	(7,123.29)
Unencumbered Cash, Beginning	9,659.81	4,393.97
Unencumbered Cash, Ending	\$ 4,393.97	\$ (2,729.32)

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**TITLE I LOW INCOME ESEA FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 154,517.00	\$ 152,955.00
Total Receipts	154,517.00	152,955.00
Expenditures		
Instruction	154,517.00	152,955.00
Total Expenditures	154,517.00	152,955.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**TITLE II-A IMPROVING TEACHER QUALITY FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 30,570.00	\$ 28,202.00
Total Receipts	30,570.00	28,202.00
Expenditures		
Instruction	30,570.00	28,202.00
Total Expenditures	30,570.00	28,202.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, Kansas

**TITLE IV-A FUND**

Schedule of Receipts and Expenditures - Actual  
Regulatory Basis

For the Fiscal Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 16,520.00
Total Receipts	-	16,520.00
Expenditures		
Support Services		
Student Support	-	16,520.00
Total Expenditures	-	16,520.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**RURAL AND SMALL SCHOOLS GRANT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 21,556.00	\$ 21,122.00
Total Receipts	21,556.00	21,122.00
Expenditures		
Instruction	21,556.00	21,122.00
Total Expenditures	21,556.00	21,122.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**UNIFIED SCHOOL DISTRICT #461**

Neodesha, 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 Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 178,875.82	\$ 193,417.91	\$ 186,308.00	\$ 7,109.91
Delinquent Tax	5,275.76	6,086.85	2,810.00	3,276.85
County Sources				
Motor Vehicle Tax	14,243.65	17,276.82	18,134.00	(857.18)
Recreational Vehicle Tax	320.47	375.67	437.00	(61.33)
Commercial Vehicle Tax	449.44	477.68	601.00	(123.32)
State Sources				
State Aid	191,964.00	195,169.00	195,169.00	-
<b>Total Receipts</b>	<b>391,129.14</b>	<b>412,803.93</b>	<b>\$ 403,459.00</b>	<b>\$ 9,344.93</b>
Expenditures				
Debt Service				
Principal	200,000.00	205,000.00	\$ 205,000.00	\$ -
Interest	176,400.00	170,325.00	170,325.00	-
<b>Total Expenditures</b>	<b>376,400.00</b>	<b>375,325.00</b>	<b>\$ 375,325.00</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	14,729.14	37,478.93		
Unencumbered Cash, Beginning	203,773.94	218,503.08		
Unencumbered Cash, Ending	<b>\$ 218,503.08</b>	<b>\$ 255,982.01</b>		

**UNIFIED SCHOOL DISTRICT #461**  
Neodesha, Kansas  
**SCHOOL BUILDING CAPITAL PROJECT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Fiscal Year Ended June 30, 2019  
(With Comparative Actual Amounts for the Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Interest	\$ 20.47	\$ -
Total Receipts	20.47	-
Expenditures		
Facility Acquisition		
New Building Acquisition	198,428.06	-
Total Expenditures	198,428.06	-
Receipts Over (Under) Expenditures	(198,407.59)	-
Unencumbered Cash, Beginning	198,407.59	-
Unencumbered Cash, Ending	\$ -	\$ -

## UNIFIED SCHOOL DISTRICT #461

Neodesha, Kansas

## AGENCY FUNDS

## Schedule of Receipts and Cash Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2019

	Beginning		Ending	
	Cash Balances	Receipts	Cash Disbursements	Cash Balances
Agency Funds				
Health Insurance Reimbursement	\$ -	\$ 38,010.49	\$ 38,010.49	\$ -
HRA Reimbursement	63,196.76	27,450.00	47,323.44	43,323.32
Sales Tax	47.89	7,991.11	7,984.04	54.96
Student Organizations				
High School				
Art Honor Society	599.60	722.61	637.62	684.59
Band Club	1,185.90	3,714.02	3,335.73	1,564.19
Business Ed Club	2,177.21	1,389.27	1,682.62	1,883.86
Cheer Squad	1,164.78	11,526.98	12,283.48	408.28
Cheerleaders Jr High	2,045.93	4,760.71	4,073.23	2,733.41
Chorus Club	789.11	1,743.80	1,456.08	1,076.83
Chorus Scholarship Club	1,015.15	-	-	1,015.15
Class of 2017	315.79	-	315.79	-
Class of 2018	361.05	-	361.05	-
Class of 2019	3,217.72	8,045.73	10,034.06	1,229.39
Class of 2020	1,796.90	5,305.00	4,203.71	2,898.19
Class of 2021	-	5,033.24	2,812.50	2,220.74
Dance Team	654.90	2,355.25	2,328.00	682.15
Drama Club	635.93	3,738.39	2,739.23	1,635.09
Entrepreneurship	3,303.55	4,998.15	5,280.08	3,021.62
FBLA	346.40	505.00	500.86	350.54
F.C.A	554.74	-	-	554.74
FCCLA Jr.	737.88	7,859.31	7,274.01	1,323.18
FCCLA Sr.	2,916.16	11,119.37	10,701.18	3,334.35
F.F.A	3,618.40	55,072.78	56,412.67	2,278.51
FFA Scholarship	2,334.00	-	2,334.00	-
Industrial Arts	-	486.14	486.14	-
Incentive Fund	138.12	165.92	-	304.04
Interact Club	-	1,942.78	1,240.53	702.25
Library Club	976.08	367.00	154.10	1,188.98
Mass Media	135.91	-	-	135.91
National Honor Society	1,455.88	558.00	888.19	1,125.69
Neodesha Chess Club	481.13	1,037.38	1,245.08	273.43
Shop Club	57.53	-	-	57.53
Renaissance	2,137.81	631.88	1,329.75	1,439.94
Skills	584.35	414.44	486.61	512.18
Spanish National Honor Society	-	50.00	50.00	-
Stuco, Jr.	762.04	935.71	1,017.53	680.22
Stuco, Sr.	1,329.23	2,109.90	3,009.03	430.10
Student Fund Organization	5,357.82	36.06	1,007.02	4,386.86
Vocational Agriculture	-	561.57	561.57	-
Totals	\$ 106,431.65	\$ 210,637.99	\$ 233,559.42	\$ 83,510.22

Schedule 4

UNIFIED SCHOOL DISTRICT #461

Neodesha, 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 Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2019
Gate Receipts						
High School	\$ 3,950.36	\$ 28,178.15	\$ 28,672.82	\$ 3,455.69	\$ -	\$ 3,455.69
Sub-Total Gate Receipts	3,950.36	28,178.15	28,672.82	3,455.69	-	3,455.69
School Projects						
High School						
Annual	6,118.93	5,471.72	5,361.70	6,228.95	-	6,228.95
Bluestreak Greenhouse	16,782.30	9,506.30	8,425.21	17,863.39	-	17,863.39
Total High School	22,901.23	14,978.02	13,786.91	24,092.34	-	24,092.34
North Lawn Elementary						
G&W Fund	1,578.33	672.57	60.00	2,190.90	-	2,190.90
6th/Prom	463.76	-	-	463.76	-	463.76
Worlds Fair	1,907.06	3.25	1,754.96	155.35	-	155.35
KIDzlocal	-	500.00	448.94	51.06	-	51.06
Market	55.19	600.00	600.00	55.19	-	55.19
Other	305.34	164.70	11.81	458.23	-	458.23
Planner	-	-	-	-	-	-
Pop	2,787.46	105.25	1,949.25	943.46	-	943.46
SFA/FS	306.95	-	-	306.95	-	306.95
Science	-	-	-	-	-	-
Wild	2,305.49	528.00	1,510.68	1,322.81	-	1,322.81
Box Tops	21.65	-	15.60	6.05	-	6.05
Total North Lawn Elementary	9,731.23	2,573.77	6,351.24	5,953.76	-	5,953.76
Heller Elementary						
Amazon	1.00	-	1.00	-	-	-
Box Tops	13.50	-	6.83	6.67	-	6.67
Computers For Ed	17.60	-	17.60	-	-	-
Flower & Gift Fund	289.91	573.17	481.68	381.40	-	381.40
G&W Fund	146.31	1,879.54	1,188.50	837.35	-	837.35
Heller Hut	1,637.04	1,381.00	1,226.61	1,791.43	-	1,791.43
Kinder Mats	8.58	-	8.58	-	-	-
Lunch	56.50	120.00	20.00	156.50	-	156.50
Tank Donation	-	500.00	443.40	56.60	-	56.60
Other	339.26	2,456.24	1,679.93	1,115.57	-	1,115.57
Weekly Reader	146.39	-	146.39	-	-	-
Total Heller Elementary	2,656.09	6,909.95	5,220.52	4,345.52	-	4,345.52
Sub-Total Special Projects	35,288.55	24,461.74	25,358.67	34,391.62	-	34,391.62
Total District Activity Funds	\$ 39,238.91	\$ 52,639.89	\$ 54,031.49	\$ 37,847.31	\$ -	\$ 37,847.31