

**Lyndon Unified School District No. 421**  
**Financial Statement**  
**For the Year Ended June 30, 2018**

**Lyndon Unified School District No. 421**  
**Financial Statement**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

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## INDEPENDENT AUDITOR'S REPORT

August 8, 2018

To the Lyndon USD No. 421 Board

Lyndon, Kansas

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances, of the Lyndon Unified School District No. 421, (District) as of and for the year ended June 30, 2018 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 C; 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

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note C of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a regulatory 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 C 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 my 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 the District as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

**In my 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, 2018, 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 C.**

*Other Matter*

*Supplementary Information*

My 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 (Schedules 1, and 2 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 my 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 C.



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John R. Welch C.P.A.  
Topeka, Kansas

## Lyndon Unified School District No. 421

## Summary Statement of Receipts, Expenditures and Unencumbered Cash

## Regulatory Basis

For the Year Ended June 30, 2018

<b>Fund</b>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General</b>							
General	\$ 1,081.20	\$ -	\$ 3,439,581.73	\$ 3,440,662.28	\$ 0.65	\$ 262,411.67	\$ 262,412.32
Supplemental General (Local Option)	87,457.09	-	1,183,754.30	1,135,151.00	136,060.39	122,001.51	258,061.90
<b>Special Purpose Funds:</b>							
At Risk Fund	8,647.04	-	385,305.13	309,998.39	83,953.78	35,093.32	119,047.10
Virtual Education	-	-	6,200.00	6,200.00	-	-	-
Capital Outlay Fund	815,227.06	-	328,681.51	195,247.25	948,661.32	-	948,661.32
Driver Training Fund	17,818.82	-	4,820.00	264.31	22,374.51	-	22,374.51
Extraordinary School Program Fund	23,652.13	-	11,611.00	15,920.79	19,342.34	712.06	20,054.40
Food Service Fund	66,310.74	-	189,230.56	218,884.68	36,656.62	6,862.37	43,518.99
Professional Development Fund	7,857.46	-	925.00	2,795.40	5,987.06	320.00	6,307.06
Summer School Fund	4,551.22	-	-	-	4,551.22	-	4,551.22
Special Education Fund	272,252.18	-	774,547.87	896,098.42	150,701.63	1,500.00	152,201.63
Vocational Education Fund	10,051.00	-	128,538.93	129,938.22	8,651.71	2,197.54	10,849.25
KPERS Special Retirement Contribution Fund	-	-	304,648.16	304,648.16	-	-	-
Contingency Reserve Fund	84,764.03	-	-	-	84,764.03	-	84,764.03
Federal Grants	17,149.81	-	96,642.00	104,502.48	9,289.33	12,707.40	21,996.73
Recreation Commission Fund	(5.84)	-	52,090.70	52,090.70	(5.84)	-	(5.84)
Textbook and Student Material Revolving Fund	38,679.18	-	30,188.25	4,641.19	64,226.24	3,208.41	67,434.65
District Activity Fund	36,663.02	-	121,034.01	127,836.86	29,860.17	1,211.94	31,072.11
Other Grants	8,891.30	-	19,084.75	22,442.64	5,533.41	4,918.17	10,451.58
Trust Funds	13,592.47	-	4,684.00	-	18,276.47	-	18,276.47
<b>Total District</b>	<u>\$ 1,514,639.91</u>	<u>\$ -</u>	<u>\$ 7,081,567.90</u>	<u>\$ 6,967,322.77</u>	<u>\$ 1,628,885.04</u>	<u>\$ 453,144.39</u>	<u>\$ 2,082,029.43</u>
<b>Composition of Cash</b>							
Insured Money Market Accounts							\$ 1,798,373.79
Checking Account Petty Cash							1,806.08
Checking Account Activity Funds							45,176.84
Cash on Hand							190.95
In-Substance Receipt in Transit							<u>259,869.00</u>
<b>Total Primary Government</b>							\$ 2,105,416.66
Less Agency Funds							<u>(23,387.23)</u>
<b>Total District</b>							<u>\$ 2,082,029.43</u>

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

### NOTE A. MUNICIPAL REPORTING ENTITY

Lyndon Unified School District No. 421 (District) is a municipal corporation as defined in K.S.A. 75-1117. The district is governed by an elected seven-member board entrusted to provide a system of education to elementary and high school students who reside within the designated district area. This financial statement presents USD No. 421 activities only and does not include the activities of its related municipal entity, USD No. 421 Recreation Commission. The recreation commission information included in the District's financial statement only presents the collection and remittance of tax levies on behalf of the recreation commission.

1. USD No. 421 Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928.

### NOTE B. 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 potentially 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 revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** - used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments 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.

**Business Fund** - funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.).

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

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

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

### NOTE C. BASIS OF ACCOUNTING

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

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

**When regulatory basis financial statements are released for general use, generally accepted auditing standard AU-C-800.21, requires the auditor to express an opinion about whether the financial statement has been prepared in accordance with the special purpose framework. The auditor is also required in a separate paragraph to express an opinion about whether the regulatory, special purpose financial statement is presented fairly, in all material respects, in accordance with GAAP.**

### NOTE D. 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 calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget
3. Public hearing on or before August 15th, but at least 10 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 District amended their budget on June 20<sup>th</sup>, 2018 increasing the budgeted spending authority to \$161,000.00 for the Vocational Education Fund and to \$310,000.00 for the At Risk Fund.

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.

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

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 budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following funds:

- Contingency Reserve Fund
- Textbook and Student Material Revolving Fund
- District Activity Fund
- Grant Funds
- Trust Funds
- Agency Funds

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

### NOTE E. RESTATEMENT OF BEGINNING FUND BALANCES AND CASH

Beginning fund balances for the district as of June 30, 2017 were restated for prior period adjustments. The district determined that the petty cash balance was not reported on the June 30, 2017 financial statement in the contingency fund balance. In addition, it was determined that the distinction between student activity funds and the district activity fund were not properly reported on schedule three.

Restated to financial records	As Reported June 30, 2017	Corrected to reflect records
Contingency Reserve Fund	\$ 82,767.00	\$ 84,764.03
District Activity Fund	43,521.63	36,663.02
Agency Funds	9,447.23	16,305.84

### NOTE F. CASH AND INVESTMENTS

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



# **Lyndon Unified School District No. 421**

## **Notes to Financial Statement**

**June 30, 2018**

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. The District has no investments other than checking and money market accounts.

*Custodial Credit Risk - deposits:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50% . There were no designated "peak periods" during the year.

At June 30, 2018, the District's carrying amount of deposits was \$1,845,356.71 and the bank balance was \$1,875,808.70. The difference between the carrying amount and the bank balance is outstanding checks and deposits. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance and \$1,595,356.71 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial Credit Risk - investments:* For an investment, this is the risk that, in the event of 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 be adequately secured. The District had no such investments at year end.

### **NOTE G. IN-SUBSTANCE RECEIPT IN TRANSIT**

The District received \$259,869.00 subsequent to June 30, 2018 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, 2018.

### **NOTE H. LONG-TERM DEBT**

As of June 30, 2018, the District has no outstanding Bonds or Capital leases.

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

### NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At Risk	K.S.A. 72-6478	\$ 34,493.86
General	Virtual Education	K.S.A. 72-6478	2,312.00
General	Food Service	K.S.A. 72-6478	3,262.00
General	Special Education	K.S.A. 72-6478	103,258.73
General	Vocational Education	K.S.A. 72-6478	56,274.00
Supplemental General	At Risk	K.S.A. 72-6478	350,807.24
Supplemental General	Extraordinary School Program Fund	K.S.A. 72-6478	3,888.00
Supplemental General	Special Education	K.S.A. 72-6478	104,312.75
Supplemental General	Vocational Education	K.S.A. 72-6478	59,400.93

\*\*\*\*KSA 72-6478 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

### NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

#### *Other Post-Employment Benefits:*

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.

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 municipality 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.

#### *Compensated Absences:*

The District employees are granted paid days off (PDO), in varying amounts depending on whether the employee is a classified or contracted worker. Classified and most contracted personnel receive twelve days per year PDO, cumulative to seventy five days, and two personal leave days, not cumulative. Classified and contracted employees shall be paid \$ 70.00 per day for unused leave days over the cumulative seventy five days. Classified employees eligible under the KPERS 85-point rule and with fifteen years of service will be paid \$ 50.00 per day for cumulative PDOs.

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

### NOTE K. DEFINED CONTRIBUTION PENSION PLAN

**Plan Description** - The District contributes \$ 45.00 per month into a retirement account for every full time certified teacher. Vesting occurs at the rate of 10% during employment years six through fifteen.

**Supplemental Retirement Benefit** - The Board has approved a supplemental retirement benefit for teachers retiring from the District. To qualify for this benefit, the teacher must have been employed by the District for 15 total years and retire using the KPERS 85-point rule. The plan will pay benefits monthly for a maximum of four years; the length of time will be reduced for those retiring between the ages of 62 and 64. Those retiring will receive \$300.00 per month.

### NOTE L. DEFINED BENEFIT PENSION PLAN

#### General Information about the Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361.00. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234.00 for the fiscal year ended June 30, 2017. Section 43(17) 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 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

# Lyndon Unified School District No. 421

## Notes to Financial Statement

June 30, 2018

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 \$304,648.16 for the year ended June 30, 2018.

### Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,319,909.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. 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](http://www.kpers.org) or can be obtained as described above.

### **NOTE M. Jointly Governed Organizations**

***Related Municipality*** - The District, in cooperation with the City of Lyndon, adopted a joint resolution to create a joint USD No. 421 Recreation Commission (Commission) pursuant to the provisions of K.S.A. 12-1922, effective July 1, 1997. The District is the taxing authority for the Commission which operates recreational programs within the District. The District and the City of Lyndon each appoint two members of the commission board and a 5th member is selected by the 4 appointed members. The District levies property taxes, not to exceed two mills, for the benefit of the commission, and remits 100% of the tax collected to the commission. The financial activity of the Commission is not included in the accompanying financial statement.

***Three Lakes Educational Cooperative Interlocal No. 620 (Cooperative)*** - The District, in cooperation with five other districts in the area, has created a special educational cooperative under K.S.A. 12-2901 through 12-2907. The Cooperative provides a full range of special educational programs and support personnel to meet the needs of all exceptional students, ages 3 to 21, in the least restrictive environment. The Board of Education (Directors) consists of one member of the Board of Education of each participating district. Funding for the Cooperative is furnished by member assessments, state aid and federal grants.

### **NOTE N. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

# **Lyndon Unified School District No. 421**

## **Notes to Financial Statement**

**June 30, 2018**

### **NOTE O. COMPLIANCE, STEWARDSHIP AND ACCOUNTABILITY**

#### ***Compliance with Kansas Statutes***

K.S.A. 75-3317 through 75-3322 require mandatory purchases of products and services offered by Kansas industries for the blind and severely disabled. The district does not comply with the statutes.

K.S.A. 75-4305 requires school district officers or employees before acting upon any matter which will affect any business in which the officer or employee has a substantial interest to file a written report of the nature of the interest with the county election officer. The superintendent, clerk, treasurers and did not file the substantial interest report. Without the written report, the board cannot verify compliance with this statute.

Management is not aware of any other statutory violations occurring in the year ended June 30, 2018.

#### ***Stewardship and Accountability***

Internal Controls over activities funds are insufficient to mitigate the risk that misappropriations of funds could occur and not timely be identified.

### **NOTE P. SUBSEQUENT EVENTS**

In preparing this financial statement, the District has evaluated events and transactions for potential recognition or disclosure through August 8, 2018 the date the financial statement was available for issue.

Lyndon Unified School District No. 421

Regulatory - Required

Supplementary Information

**Summary of Expenditures – Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2018**

<b>Fund</b>	<b>Legal Max Fund Budget</b>	<b>Adjustments for Qualifying Budget Credits</b>	<b>Total Budget</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Favorable (Unfavorable)</b>
General	\$ 3,433,084.00	\$ 7,578.73	\$ 3,440,662.73	\$ 3,440,662.28	\$ 0.45
Supplemental General (Local Option)	1,135,151.00	-	1,135,151.00	1,135,151.00	-
Special Purpose Funds:					
At Risk Fund	310,000.00	-	310,000.00	309,998.39	1.61
Virtual Education	28,118.00	-	28,118.00	6,200.00	21,918.00
Capital Outlay Fund	796,050.00	-	796,050.00	195,247.25	600,802.75
Driver Training Fund	9,092.00	-	9,092.00	264.31	8,827.69
Extraordinary School Program Fund	23,652.00	-	23,652.00	15,920.79	7,731.21
Food Service Fund	268,423.00	-	268,423.00	218,884.68	49,538.32
Professional Development Fund	7,000.00	-	7,000.00	2,795.40	4,204.60
Summer School Fund	4,551.00	-	4,551.00	-	4,551.00
Special Education Fund	1,091,463.00	-	1,091,463.00	896,098.42	195,364.58
Vocational Education Fund	161,000.00	-	161,000.00	129,938.22	31,061.78
KPERS Special Retirement Contribution Fund	314,340.00	-	314,340.00	304,648.16	9,691.84
Contingency Reserve *	-	-	-	-	-
Fund	-	-	-	-	-
Federal Grants *	57,844.00	-	57,844.00	104,502.48	
Recreation Commission Fund	49,020.00	3,076.54	52,096.54	52,090.70	5.84
<b>Total District Budget</b>	<b>\$ 7,688,788.00</b>	<b>10,655.27</b>	<b>\$ 7,699,443.27</b>	<b>\$ 6,812,402.08</b>	

\* Funds not required to have a budget, negative variance is not a statute violation

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
3110 General State Aid	\$ 2,908,627.00	\$ 2,945,818.00	\$ (37,191.00)
3205 Special Education Aid	523,376.00	566,927.00	(43,551.00)
1980 Reimbursements	<u>7,578.73</u>	<u>-</u>	<u>7,578.73</u>
<b>Receipts Total</b>	<u>3,439,581.73</u>	<u>3,512,745.00</u>	<u>(73,163.27)</u>
<b>Expenditures</b>			
1000 Instruction			
100 Salaries - 110 Certified	1,339,305.61	1,318,677.00	20,628.61
100 Salaries - 120 Noncertified	80,407.93	51,667.00	28,740.93
200 Employee Benefits - 210 Insurance	275,598.77	553,733.00	(278,134.23)
200 Employee Benefits - 220 Social Security	102,009.07	100,879.00	1,130.07
200 Employee Benefits - 290 Other	-	2,510.00	(2,510.00)
300 Purchased Professional and Technical Services	454.83	6,000.00	(5,545.17)
400 Purchased Property Services	-	5,000.00	(5,000.00)
500 Other Purchased Services - 590 Other	-	1,500.00	(1,500.00)
600 Supplies - 610 General Supplemental (Teaching)	347.04	12,000.00	(11,652.96)
600 Supplies - 644 Textbooks	70.42	-	70.42
600 Supplies - 680 Miscellaneous Supplies	2,094.41	-	2,094.41
700 Property (Equipment & Furnishings)	707.76	150.00	557.76
800 Other	<u>1,354.14</u>	<u>1,000.00</u>	<u>354.14</u>
1000 Instruction Total	<u>1,802,349.98</u>	<u>2,053,116.00</u>	<u>(250,766.02)</u>
2100 Student Support Services			
100 Salaries - 110 Certified	25,296.52	68,706.00	(43,409.48)
200 Employee Benefits - 210 Insurance	4,689.57	8,054.00	(3,364.43)
200 Employee Benefits - 220 Social Security	2,168.69	5,256.00	(3,087.31)
600 Supplies	<u>-</u>	<u>150.00</u>	<u>(150.00)</u>
2100 Student Support Services Total	<u>32,154.78</u>	<u>82,166.00</u>	<u>(50,011.22)</u>



**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
2200 Instruction Support Staff			
100 Salaries - 110 Certified	41,908.00	41,902.00	6.00
100 Salaries - 120 Noncertified	18,894.92	18,702.00	192.92
200 Employee Benefits - 210 Insurance	8,096.19	22,154.00	(14,057.81)
200 Employee Benefits - 220 Social Security	4,575.68	4,636.00	(60.32)
300 Purchased Professional and Technical Services	-	100.00	(100.00)
500 Other Purchased Services	-	1,100.00	(1,100.00)
600 Supplies - 640 Books (not textbooks) and Periodicals	224.50	200.00	24.50
600 Supplies - 650 Technology Supplies	1,746.74	-	1,746.74
600 Supplies - 680 Miscellaneous Supplies	76.29	-	76.29
2200 Instruction Support Staff Total	<u>75,522.32</u>	<u>88,794.00</u>	<u>(13,271.68)</u>
2300 General Administration			
100 Salaries - 110 Certified	87,000.00	86,000.00	1,000.00
100 Salaries - 120 Noncertified	132,192.12	81,072.00	51,120.12
200 Employee Benefits - 210 Insurance	54,526.11	42,300.00	12,226.11
200 Employee Benefits - 220 Social Security	15,793.34	12,781.00	3,012.34
200 Employee Benefits - 290 Penalties	536.84	-	536.84
300 Purchased Professional and Technical Services	20,453.79	18,000.00	2,453.79
400 Purchased Property Services	10,126.80	6,000.00	4,126.80
500 Other Purchased Services - 530 Communications	10,192.46	16,000.00	(5,807.54)
500 Other Purchased Services - 590 Other	1,115.95	50.00	1,065.95
600 Supplies	13,025.31	1,500.00	11,525.31
700 Property (Equipment & Furnishings)	164.57	500.00	(335.43)
800 Other	8,159.67	-	8,159.67
2300 General Administration Total	<u>353,286.96</u>	<u>264,203.00</u>	<u>89,083.96</u>

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
2400 School Administration			
100 Salaries - 110 Certified	108,063.14	116,475.00	(8,411.86)
100 Salaries - 120 Noncertified	45,692.55	45,617.00	75.55
200 Employee Benefits - 210 Insurance	23,193.93	36,254.00	(13,060.07)
200 Employee Benefits - 220 Social Security	11,891.91	12,400.00	(508.09)
300 Purchased Professional and Technical Services	190.00	100.00	90.00
600 Supplies	2,155.63	5,000.00	(2,844.37)
700 Property (Equipment & Furnishings)	-	200.00	(200.00)
2400 School Administration Total	<u>191,187.16</u>	<u>216,046.00</u>	<u>(24,858.84)</u>
2500 Central Services			
100 Salaries - 120 Noncertified	9,600.00	45,000.00	(35,400.00)
200 Employee Benefits - 210 Insurance	-	8,054.00	(8,054.00)
200 Employee Benefits - 220 Social Security	-	3,443.00	(3,443.00)
600 Supplies	-	200.00	(200.00)
800 Other	<u>54,233.79</u>	<u>-</u>	<u>54,233.79</u>
2500 Central Services Total	<u>63,833.79</u>	<u>56,697.00</u>	<u>7,136.79</u>
2600 Operations & Maintenance			
100 Salaries - 120 Noncertified	5,377.52	-	5,377.52
200 Employee Benefits - 210 Insurance	(114.00)	-	(114.00)
200 Employee Benefits - 220 Social Security	10,845.13	-	10,845.13
400 Purchased Services - 420 Cleaning	4,728.19	-	4,728.19
400 Purchased Services - 460 Repair of Buildings	712.50	-	712.50
400 Purchased Services - 490 Other	-	-	-
600 Supplies - 610 General Supplies	8.55	-	8.55
600 Supplies - 622 Electricity	7,369.09	-	7,369.09
700 Property (Equipment & Furnishings)	<u>291.00</u>	<u>-</u>	<u>291.00</u>
2600 Operations & Maintenance Total	<u>29,217.98</u>	<u>-</u>	<u>29,217.98</u>

**General**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
2710 Vehicle Operating Services			
100 Salaries - 120 Noncertified	63,738.70	-	63,738.70
200 Employee Benefits - 210 Insurance	40,036.55	-	40,036.55
200 Employee Benefits - 220 Social Security	4,067.57	-	4,067.57
626 Motor Fuel	26,092.47	-	26,092.47
800 Other	674.49	-	674.49
2710 Vehicle Operating Services Total	<u>134,609.78</u>	<u>-</u>	<u>134,609.78</u>
2730 Vehicle Services& Maintenance Services			-
400 Purchased Property Services	8,554.44	-	8,554.44
600 Supplies	25,970.74	-	25,970.74
800 Other	997.76	-	997.76
2730 Vehicle Services& Maintenance Services Total	<u>35,522.94</u>	<u>-</u>	<u>35,522.94</u>
<b>Expenditures Total Before Transfers</b>	<u>2,717,685.69</u>	<u>2,761,022.00</u>	<u>(43,336.31)</u>
5200 Transfers To			
937 Virtual Education	2,312.00	-	2,312.00
944 Food Service	3,262.00	-	3,262.00
950 Special Education	626,634.73	566,927.00	59,707.73
954 Vocational Education	56,274.00	-	56,274.00
976 At Risk (4yr Old)	-	33,650.00	(33,650.00)
978 At Risk (K-12)	34,493.86	156,546.00	(122,052.14)
Adjustment to Comply with Legal Max	<u>-</u>	<u>(85,061.00)</u>	<u>85,061.00</u>
<b>Legal General Fund Max</b>	<u>3,440,662.28</u>	<u>3,433,084.00</u>	<u>7,578.28</u>
<b>Adjustment for Qualifying Budget Credits</b>	<u>-</u>	<u>7,578.73</u>	<u>(7,578.73)</u>
<b>Expenditures Total</b>	<u>3,440,662.28</u>	<u>3,440,662.73</u>	<u>(0.45)</u>
<b>Receipts Over (Under) Expenditures</b>	<u>(1,080.55)</u>	<u>\$ 72,082.27</u>	<u>\$ (73,162.82)</u>
<b>Unencumbered Cash, Beginning</b>	<u>1,081.20</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 0.65</u>		

See the independent auditor's report on required supplementary information

**Supplemental General (Local Option)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
1110 Ad Valorem Tax Levied 2018	\$ 436,473.17	\$ 395,145.00	\$ 41,328.17
1110 Ad Valorem Tax Levied 2017	19,356.90	26,461.00	(7,104.10)
1140 Delinquent Tax	10,484.38	6,399.00	4,085.38
2400 Motor Vehicle Tax (Includes 16/20M Tax)	67,485.22	62,223.00	5,262.22
2450 Recreational Vehicle Tax	2,065.63	1,798.00	267.63
2460 Commercial Vehicle Tax	-	47.00	(47.00)
3140 Supplemental State Aid	647,874.00	646,894.00	980.00
1990 Transfer From General Fund	<u>15.00</u>	<u>-</u>	<u>15.00</u>
<b>Receipts Total</b>	<u>1,183,754.30</u>	<u>1,138,967.00</u>	<u>44,787.30</u>
<b>Expenditures</b>			
1000 Instruction			
100 Salaries - 110 Certified	-	194,573.00	(194,573.00)
300 Purchased Professional and Technical Services	7,586.55	17,400.00	(9,813.45)
600 Supplies - 610 General Supplemental(Teaching)	31,629.16	16,500.00	15,129.16
600 Supplies - 644 Textbooks	12,640.13	-	12,640.13
600 Supplies - 650 Supplies (Technology Related)	38,319.85	21,000.00	17,319.85
600 Supplies - 680 Miscellaneous Supplies	23,425.39	50,000.00	(26,574.61)
700 Property (Equipment & Furnishings)	28,843.78	-	28,843.78
800 Other	<u>1,529.72</u>	<u>-</u>	<u>1,529.72</u>
1000 Instruction Total	<u>143,974.58</u>	<u>299,473.00</u>	<u>(155,498.42)</u>
2100 Student Support Services			
600 Supplies	<u>311.89</u>	<u>-</u>	<u>311.89</u>

**Supplemental General (Local Option)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
2200 Instruction Support Staff			
300 Purchased Professional and Technical Services	-	2,500.00	(2,500.00)
600 Supplies - 650 Supplies (Technology Related)	-	3,500.00	(3,500.00)
600 Supplies - 680 Miscellaneous Supplies	2,737.42	-	2,737.42
700 Property (Equipment & Furnishings)	205.99	-	205.99
2200 Instruction Support Staff Total	<u>2,943.41</u>	<u>6,000.00</u>	<u>(3,056.59)</u>
2300 General Administration			
520 Insurance	(727.00)	72,000.00	(72,727.00)
600 Supplies	832.68	-	832.68
2300 General Administration Total	<u>105.68</u>	<u>72,000.00</u>	<u>(71,894.32)</u>
2400 School Administration			
600 Supplies - 610 General Supplies	476.17	-	476.17
2600 Operations & Maintenance			
100 Salaries - 120 Noncertified	143,139.48	-	143,139.48
200 Employee Benefits - 210 Insurance	47,263.20	-	47,263.20
411 Water/Sewer	30,862.36	34,000.00	(3,137.64)
420 Cleaning	13,524.17	22,000.00	(8,475.83)
430 Repairs & Maintenance	78,402.98	45,000.00	33,402.98
490 Purchased Property Services - Other	4,917.50	-	4,917.50
500 Other Purchased Services - 590 Other	1,587.50	-	1,587.50
600 Supplies - 610 General Supplies	24,072.95	21,000.00	3,072.95
621 Heating	18,686.94	18,250.00	436.94
622 Electricity	90,924.77	100,000.00	(9,075.23)
620 Energy - 629 Other	1,269.68	3,000.00	(1,730.32)
700 Property (Equipment & Furnishings)	13,199.25	2,000.00	11,199.25
800 Other	96.25	-	96.25
2600 Operations & Maintenance Total	<u>467,947.03</u>	<u>245,250.00</u>	<u>222,697.03</u>

**Supplemental General (Local Option)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
2710 Vehicle Operating Services			
626 Motor Fuel	426.82	-	426.82
800 Other	<u>324.00</u>	<u>-</u>	<u>324.00</u>
2710 Vehicle Operating Services Total	<u>750.82</u>	<u>-</u>	<u>750.82</u>
2730 Vehicle Services& Maintenance Services			-
500 Other Purchased Services	<u>232.50</u>	<u>-</u>	<u>232.50</u>
<b>Expenditures Total Before Transfers</b>	616,742.08	622,723.00	(5,980.92)
5200 Transfers To			
943 Extraordinary School Prog.	3,888.00	28,118.00	(24,230.00)
944 Food Service	-	30,000.00	(30,000.00)
946 Professional Development	-	2,000.00	(2,000.00)
950 Special Education	104,312.75	252,284.00	(147,971.25)
954 Vocational Education	59,400.93	138,051.00	(78,650.07)
978 At Risk (K-12)	350,807.24	79,808.00	270,999.24
Adjustment to Comply with Legal Max	<u>-</u>	<u>(17,833.00)</u>	<u>17,833.00</u>
<b>Expenditures Total</b>	<u>1,135,151.00</u>	<u>1,135,151.00</u>	<u>0.00</u>
<b>Receipts Over (Under) Expenditures</b>	48,603.30	<u>\$ 3,816.00</u>	<u>\$ 44,787.30</u>
<b>Unencumbered Cash, Beginning</b>	<u>87,457.09</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 136,060.39</u>		

**At Risk Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
5206 Transfer From General	\$ 34,493.86	\$ 156,546.00	\$ (122,052.14)
5206 Transfer From Supplemental General	350,807.24	79,808.00	270,999.24
1900 Other Revenue From Local Source - 1990 Miscellaneous	<u>4.03</u>	<u>-</u>	<u>4.03</u>
<b>Receipts Total</b>	<u>385,305.13</u>	<u>236,354.00</u>	<u>148,951.13</u>
<b>Expenditures</b>			
2300 General Administration			
100 Salaries - 110 Certified	228,793.36	209,829.00	18,964.36
100 Salaries - 120 Noncertified	63,893.22	83,723.00	(19,829.78)
200 Employee Benefits - 220 Social Security	<u>17,311.81</u>	<u>16,448.00</u>	<u>863.81</u>
<b>Expenditures Total</b>	<u>309,998.39</u>	<u>310,000.00</u>	<u>(1.61)</u>
<b>Receipts Over (Under) Expenditures</b>	75,306.74	<u>\$ (73,646.00)</u>	<u>\$ 148,952.74</u>
<b>Unencumbered Cash, Beginning</b>	<u>8,647.04</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 83,953.78</u>		

**Virtual Education**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
5206 Transfer From General	\$ 2,312.00	\$ -	\$ 2,312.00
5206 Transfer From Supplemental General	<u>3,888.00</u>	<u>28,118.00</u>	<u>(24,230.00)</u>
<b>Receipts Total</b>	<u>6,200.00</u>	<u>28,118.00</u>	<u>(21,918.00)</u>
<b>Expenditures</b>			
2300 General Administration			
100 Salaries - 110 Certified	<u>6,200.00</u>	<u>28,118.00</u>	<u>(21,918.00)</u>
<b>Expenditures Total</b>	<u>6,200.00</u>	<u>28,118.00</u>	<u>(21,918.00)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<u>\$ -</u>	<u>\$ -</u>
<b>Unencumbered Cash, Beginning</b>	<u>-</u>		
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>		



**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
1110 Ad Valorem Tax Levied 2016	\$ 106,272.37	\$ 98,994.00	\$ 7,278.37
1110 Ad Valorem Tax Levied 2015	4,678.13	6,343.00	(1,664.87)
1140 Delinquent Tax	1,514.48	1,543.00	(28.52)
2400 Motor Vehicle Tax (Includes 16/20M Tax)	16,448.64	15,095.00	1,353.64
2450 Recreational Vehicle Tax	503.05	436.00	67.05
2460 Commercial Vehicle Tax	-	12.00	(12.00)
1900 Other Revenue From Local Source	119,737.33	-	119,737.33
1510 Interest on Idle Funds	23,361.51	-	23,361.51
3223 Capital Outlay State Aid	<u>56,166.00</u>	<u>56,727.00</u>	<u>(561.00)</u>
<b>Receipts Total</b>	<u>328,681.51</u>	<u>179,150.00</u>	<u>149,531.51</u>
<b>Expenditures</b>			
1000 Instruction			
700 Property (Equipment & Furnishings)	<u>-</u>	<u>43,488.00</u>	<u>(43,488.00)</u>
1000 Instruction Total	<u>-</u>	<u>43,488.00</u>	<u>(43,488.00)</u>
2500 Central Services			
700 Property (Equipment & Furnishings)	<u>3,467.20</u>	<u>-</u>	<u>3,467.20</u>
2600 Operations & Maintenance			
100 Salaries - 120 Noncertified	-	151,972.00	(151,972.00)
200 Employee Benefits - 220 Social Security	-	11,626.00	(11,626.00)
430 Repairs & Maintenance	5,200.00	125,000.00	(119,800.00)
460 Repair of Buildings	-	175,000.00	(175,000.00)
700 Property (Equipment & Furnishings)	<u>5,902.45</u>	<u>88,964.00</u>	<u>(83,061.55)</u>
2600 Operations & Maintenance Total	<u>11,102.45</u>	<u>552,562.00</u>	<u>(541,459.55)</u>
2700 Transportation			
700 Property (Equipment & Furnishings)	<u>112,058.00</u>	<u>-</u>	<u>112,058.00</u>
2900 Other Support Services			
700 Property (Equipment & Furnishings)	<u>-</u>	<u>200,000.00</u>	<u>(200,000.00)</u>
4700 Building Improvements			
200 Fringe Benefits - 290 Other	<u>46,990.00</u>	<u>-</u>	<u>46,990.00</u>
4900 Other	<u>21,629.60</u>	<u>-</u>	<u>21,629.60</u>

**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Expenditures Total</b>	<u>195,247.25</u>	<u>796,050.00</u>	<u>(600,802.75)</u>
<b>Receipts Over (Under) Expenditures</b>	133,434.26	<u>\$ (616,900.00)</u>	<u>\$ 750,334.26</u>
<b>Unencumbered Cash, Beginning</b>	<u>815,227.06</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 948,661.32</u>		

**Driver Training Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
3208 State Safety Aid	\$ 3,840.00	\$ 4,060.00	\$ (220.00)
1900 Other Revenue From Local Source	<u>980.00</u>	<u>-</u>	<u>980.00</u>
<b>Receipts Total</b>	<u>4,820.00</u>	<u>4,060.00</u>	<u>760.00</u>
<b>Expenditures</b>			
1000 Instruction			
100 Salaries - 110 Certified	-	6,530.00	(6,530.00)
200 Employee Benefits - 220 Social Security	-	512.00	(512.00)
300 Purchased Professional and Technical Services	-	1,400.00	(1,400.00)
644 Textbooks	174.00	-	174.00
800 Other	<u>-</u>	<u>50.00</u>	<u>(50.00)</u>
1000 Instruction Total	<u>174.00</u>	<u>8,492.00</u>	<u>(8,318.00)</u>
2600 Operations & Maintenance			
626 Motor Fuel	<u>90.31</u>	<u>600.00</u>	<u>(509.69)</u>
<b>Expenditures Total</b>	<u>264.31</u>	<u>9,092.00</u>	<u>(8,827.69)</u>
<b>Receipts Over (Under) Expenditures</b>	4,555.69	<u>\$ (5,032.00)</u>	<u>\$ 9,587.69</u>
<b>Unencumbered Cash, Beginning</b>	<u>17,818.82</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 22,374.51</u>		

**Extraordinary School Program Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Tuition Individual-Class Fees	\$ 11,611.00	\$ -	\$ 11,611.00
<b>Receipts Total</b>	<u>11,611.00</u>	<u>-</u>	<u>11,611.00</u>
<b>Expenditures</b>			
Instruction			
100 Salaries - 110 Certified	14,726.45	22,152.00	(7,425.55)
100 Salaries - 120 Noncertified	-	-	-
200 Employee Benefits - 210 Insurance	13.03	-	13.03
200 Employee Benefits - 220 Social Security	1,070.31	1,500.00	(429.69)
800 Other	<u>111.00</u>	<u>-</u>	<u>111.00</u>
<b>Expenditures Total</b>	<u>15,920.79</u>	<u>23,652.00</u>	<u>(7,731.21)</u>
<b>Receipts Over (Under) Expenditures</b>	(4,309.79)	<u>\$ (23,652.00)</u>	<u>\$ 19,342.21</u>
<b>Unencumbered Cash, Beginning</b>	<u>23,652.13</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 19,342.34</u>		

**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
1611 Student Sales (Lunch)	\$ 77,938.94	\$ 64,302.00	\$ 13,636.94
1612 Student School Lunches (Breakfast)	-	2,568.00	(2,568.00)
1620 Adult & Student Sales	5,308.75	5,765.00	(456.25)
1990 Miscellaneous	799.13	-	799.13
3203 School Food Assistance	2,163.09	1,805.00	358.09
4550 Federal Child Nutrition Programs	99,758.65	97,914.00	1,844.65
5206 Transfer From General	<u>3,262.00</u>	<u>30,000.00</u>	<u>(26,738.00)</u>
<b>Receipts Total</b>	<u>189,230.56</u>	<u>202,354.00</u>	<u>(13,123.44)</u>
<b>Expenditures</b>			
2600 Operations & Maintenance			
100 Salaries - 120 Noncertified	10,419.45	10,500.00	(80.55)
200 Employee Benefits - 210 Insurance	6.11	-	6.11
200 Employee Benefits - 220 Social Security	680.14	680.00	0.14
500 Other Purchased Services	309.32	-	309.32
600 Supplies - 610 General Supplies	478.54	-	478.54
700 Property (Equipment & Furnishings)	<u>-</u>	<u>7,000.00</u>	<u>(7,000.00)</u>
100 Salaries - 120 Noncertified Total	<u>11,893.56</u>	<u>18,180.00</u>	<u>(6,286.44)</u>
3100 Food Service Operation			
100 Salaries - 110 Certified	-	54,500.00	(54,500.00)
100 Salaries - 120 Noncertified	48,680.70	-	48,680.70
200 Employee Benefits - 210 Insurance	22,198.05	-	22,198.05
200 Employee Benefits - 220 Social Security	3,543.06	3,990.00	(446.94)
200 Employee Benefits - 290 Other	-	500.00	(500.00)
630 Food & Milk	131,557.98	185,753.00	(54,195.02)
680 Miscellaneous Supplies	961.34	4,500.00	(3,538.66)
700 Property (Equipment & Furnishings)	<u>49.99</u>	<u>1,000.00</u>	<u>(950.01)</u>
3100 Food Service Operation Total	<u>206,991.12</u>	<u>250,243.00</u>	<u>(43,251.88)</u>
<b>Expenditures Total</b>	<u>218,884.68</u>	<u>268,423.00</u>	<u>(49,538.32)</u>

**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts Over (Under) Expenditures</b>	<u>(29,654.12)</u>	<u>\$ (66,069.00)</u>	<u>\$ 36,414.88</u>
<b>Unencumbered Cash, Beginning</b>	<u>66,310.74</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 36,656.62</u>		

**Professional Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
3204 Professional Development Aid	\$ 925.00	\$ 700.00	\$ 225.00
5208 Transfer From Supplemental General	<u>-</u>	<u>2,000.00</u>	<u>(2,000.00)</u>
<b>Receipts Total</b>	<u>925.00</u>	<u>2,700.00</u>	<u>(1,775.00)</u>
<b>Expenditures</b>			
2220 Instructional Support Staff			
100 Salaries - 110 Certified	90.00	-	90.00
200 Employee Benefits - 210 Insurance	0.09	-	0.09
200 Employee Benefits - 220 Social Security	6.89	-	6.89
300 Purchased Professional and Technical Services	1,111.49	3,000.00	(1,888.51)
500 Other Purchased Services - 590 Other	1,046.93	-	1,046.93
600 Supplies - 640 Books (not textbooks) and Periodicals	-	1,500.00	(1,500.00)
800 Other	<u>540.00</u>	<u>2,500.00</u>	<u>(1,960.00)</u>
<b>Expenditures Total</b>	<u>2,795.40</u>	<u>7,000.00</u>	<u>(4,204.60)</u>
<b>Receipts Over (Under) Expenditures</b>	(1,870.40)	<u>\$ (4,300.00)</u>	<u>\$ 2,429.60</u>
<b>Unencumbered Cash, Beginning</b>	<u>7,857.46</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 5,987.06</u>		

**Summer School Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
1315 Individual (Summer School)	\$ -	\$ -	\$ -
<b>Receipts Total</b>	-	-	-
<b>Expenditures</b>			
Instruction			
100 Salaries - 110 Certified	-	3,840.00	(3,840.00)
200 Employee Benefits - 220 Social Security	-	294.00	(294.00)
800 Other	-	417.00	(417.00)
<b>Expenditures Total</b>	-	4,551.00	(4,551.00)
<b>Receipts Over (Under) Expenditures</b>	-	<u>\$ (4,551.00)</u>	<u>\$ 4,551.00</u>
<b>Unencumbered Cash, Beginning</b>	<u>4,551.22</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 4,551.22</u>		



**Special Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
3000 State Sources	\$ 566,976.39	\$ -	\$ 566,976.39
5206 Transfer From General	103,258.73	566,927.00	(463,668.27)
5208 Transfer From Supplemental General	<u>104,312.75</u>	<u>252,284.00</u>	<u>(147,971.25)</u>
<b>Receipts Total</b>	<u>774,547.87</u>	<u>819,211.00</u>	<u>(44,663.13)</u>
<b>Expenditures</b>			
1000 Instruction			
564 Payment to Spec Education - Coop/Interlocal (Assessments)	357,197.00	395,011.00	(37,814.00)
565 Payment to Spec Education - Coop/Interlocal (Flow through)	<u>510,270.00</u>	<u>666,927.00</u>	<u>(156,657.00)</u>
1000 Instruction Total	<u>867,467.00</u>	<u>1,061,938.00</u>	<u>(194,471.00)</u>
2100 Student Support Services			
300 Purchased Professional and Tech Services	<u>12,032.28</u>	<u>-</u>	<u>12,032.28</u>
2710 Vehicle Operating Services			
100 Salaries - 120 Noncertified	4,228.55	4,200.00	28.55
200 Employee Benefits - 210 Insurance	3.89	-	3.89
200 Employee Benefits - 220 Social Security	295.20	325.00	(29.80)
200 Employee Benefits - 290 Other	508.00	-	508.00
519 Mileage in Lieu of Trans	11,563.50	23,000.00	(11,436.50)
626 Motor Fuel	-	2,000.00	(2,000.00)
2710 Vehicle Operating Services Total	<u>16,599.14</u>	<u>29,525.00</u>	<u>(12,925.86)</u>
<b>Expenditures Total</b>	<u>896,098.42</u>	<u>1,091,463.00</u>	<u>(195,364.58)</u>
<b>Receipts Over (Under) Expenditures</b>	(121,550.55)	<u>\$ (272,252.00)</u>	<u>\$ 150,701.45</u>
<b>Unencumbered Cash, Beginning</b>	<u>272,252.18</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 150,701.63</u>		

See the independent auditor's report on required supplementary information

**Vocational Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	2016		Variance
	Actual	Budget	Over
			(Under)
<b>Receipts</b>			
3225 CTE Transportation State Aid	\$ 12,864.00	\$ 9,452.00	\$ 3,412.00
5206 Transfer From General	56,274.00	-	56,274.00
5208 Transfer From Supplemental General	59,400.93	138,051.00	(78,650.07)
<b>Receipts Total</b>	<u>128,538.93</u>	<u>147,503.00</u>	<u>(18,964.07)</u>
<b>Expenditures</b>			
1000 Instruction			
100 Salaries - 110 Certified	84,096.97	86,538.00	(2,441.03)
100 Salaries - 120 Noncertified	-	9,500.00	(9,500.00)
200 Employee Benefits - 220 Social Security	4,578.17	6,311.00	(1,732.83)
500 Other Purchased Services - 590 Other	17,711.64	4,000.00	13,711.64
600 Supplies - 610 General Supplemental (Teaching)	872.51	10,000.00	(9,127.49)
600 Supplies - 650 Supplies (Technology Related)	4,208.41	5,600.00	(1,391.59)
700 Property (Equipment & Furnishings)	-	10,000.00	(10,000.00)
800 Other	3,120.26	-	3,120.26
1000 Instruction Total	<u>114,587.96</u>	<u>131,949.00</u>	<u>(17,361.04)</u>
2200 Instr. Support Staff			
800 Other	<u>1,500.00</u>	<u>-</u>	<u>1,500.00</u>
2400 School Administration			
800 Other	<u>50.00</u>	<u>-</u>	<u>50.00</u>
2600 Operations & Maintenance			
100 Salaries - 120 Noncertified	-	15,840.00	(15,840.00)
200 Employee Benefits - 220 Social Security	-	1,211.00	(1,211.00)
626 Motor Fuel	2,040.65	12,000.00	(9,959.35)
2600 Operations & Maintenance Total	<u>2,040.65</u>	<u>29,051.00</u>	<u>(27,010.35)</u>

**Vocational Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	2016		Variance
	Actual	Budget	Over (Under)
2700 Student Transportation Services			
100 Salaries - 120 Noncertified	10,914.00	-	10,914.00
200 Employee Benefits - 220 Social Security	834.92	-	834.92
200 Employee Benefits - 290 Other	10.69	-	10.69
2700 Student Transportation Services Total	11,759.61	-	11,759.61
<b>Expenditures Total</b>	129,938.22	161,000.00	(31,061.78)
<b>Receipts Over (Under) Expenditures</b>	(1,399.29)	\$ (13,497.00)	\$ 12,097.71
<b>Unencumbered Cash, Beginning</b>	10,051.00		
<b>Unencumbered Cash, Ending</b>	\$ 8,651.71		

**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
3221 KPERS	\$ 304,648.16	\$ 314,340.00	\$ (9,691.84)
<b>Receipts Total</b>	<u>304,648.16</u>	<u>314,340.00</u>	<u>(9,691.84)</u>
<b>Expenditures</b>			
1000 Instruction - 200 Employee Benefits	<u>304,648.16</u>	<u>314,340.00</u>	<u>(9,691.84)</u>
<b>Expenditures Total</b>	<u>304,648.16</u>	<u>314,340.00</u>	<u>(9,691.84)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<u>\$ -</u>	<u>\$ -</u>
<b>Unencumbered Cash, Beginning</b>	<u>-</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>		

**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
5206 Transfer From General	\$ -	\$ -	\$ -
<b>Receipts Total</b>	-	-	-
<b>Expenditures</b>			
5200 TRANSFER TO:			
930 General Fund	-	-	-
<b>Expenditures Total</b>	-	-	-
<b>Receipts Over (Under) Expenditures</b>	-	\$ -	\$ -
<b>Unencumbered Cash, Beginning</b>	84,764.03		
<b>Unencumbered Cash, Ending</b>	\$ 84,764.03		

**Federal Grants**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
4591 Title I	\$ 46,528.00	\$ 46,528.00	\$ -
4593 Title II	10,475.00	9,935.00	540.00
4602 Title IV	<u>1,381.00</u>	<u>1,381.00</u>	<u>-</u>
Title Programs Total	58,384.00	57,844.00	540.00
Small Rural School Achievement (REAP)	38,258.00	-	38,258.00
Literacy Grant	<u>-</u>	<u>-</u>	<u>-</u>
<b>Receipts Total</b>	<u>96,642.00</u>	<u>57,844.00</u>	<u>38,798.00</u>
<b>Expenditures</b>			
1000 Instruction			
100 Salaries - 110 Certified	43,011.00	50,000.00	(6,989.00)
200 Employee Benefits - 210 Insurance	20.92	-	20.92
200 Employee Benefits - 220 Social Security	3,479.48	3,780.00	(300.52)
300 Purchased Professional and Technical Services	-	3,064.00	(3,064.00)
563 Tuition/Priv Sources	600.00	1,000.00	(400.00)
600 Supplies - 610 General Supplemental (Teaching)	<u>9,863.60</u>	<u>-</u>	<u>9,863.60</u>
Instruction Total	<u>56,975.00</u>	<u>57,844.00</u>	<u>(869.00)</u>
Reap Grant - Computers	<u>41,987.12</u>	<u>-</u>	<u>41,987.12</u>
Literacy Grant			
Salaries	1,565.86	-	1,565.86
Literacy Grant Supplies	<u>3,974.50</u>	<u>-</u>	<u>3,974.50</u>
Literacy Grant Total	<u>5,540.36</u>	<u>-</u>	<u>5,540.36</u>
<b>Expenditures Total</b>	<u>104,502.48</u>	<u>57,844.00</u>	<u>46,658.48</u>
<b>Receipts Over (Under) Expenditures</b>	(7,860.48)	<u>\$ -</u>	<u>\$ (7,860.48)</u>

**Federal Grants**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
Unencumbered Cash, Beginning Reap	4,918.39		
Unencumbered Cash, Beginning (Literacy)	11,984.48		
Unencumbered Cash, Beginning Title Prog.	246.94		
Unencumbered Cash, Beginning	17,149.81		
Unencumbered Cash, Ending Reap	1,189.27		
Unencumbered Cash, Ending Literacy	6,444.12		
Unencumbered Cash, Ending Title Prog.	1,655.94		
Unencumbered Cash, Ending	\$ 9,289.33		

**Recreation Commission Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Actual	Budget	Variance Over (Under)
	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Receipts</b>			
Ad Valorem Tax Levied 2016	\$ 42,472.58	\$ 39,601.00	\$ 2,871.58
Ad Valorem Tax Levied 2015	1,874.46	2,556.00	(681.54)
Delinquent Tax	965.06	618.00	347.06
Motor Vehicle Tax	5,306.62	6,065.00	(758.38)
Recreational Vehicle Tax	1,471.98	175.00	1,296.98
Commercial Vehicle Tax	<u>-</u>	<u>5.00</u>	<u>(5.00)</u>
<b>Receipts Total</b>	<u>52,090.70</u>	<u>49,020.00</u>	<u>3,070.70</u>
<b>Expenditures</b>			
Appropriation to Recreation Commission	52,090.70	49,020.00	3,070.70
<b>Adjustment for Qualifying Budget Credits</b>	<u>-</u>	<u>3,076.54</u>	<u>(3,076.54)</u>
<b>Expenditures Total</b>	<u>52,090.70</u>	<u>52,096.54</u>	<u>(5.84)</u>
<b>Receipts Over (Under) Expenditures</b>	-	<u>\$ (3,076.54)</u>	<u>\$ 3,076.54</u>
<b>Unencumbered Cash, Beginning</b>	<u>(5.84)</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ (5.84)</u>		



**Textbook and Student Material Revolving Fund**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	<u>Actual</u>
<b>Receipts</b>	
1942 Rental Fees & Books	\$ 30,188.25
<b>Receipts Total</b>	<u>30,188.25</u>
<b>Expenditures</b>	
644 Textbooks	<u>4,641.19</u>
<b>Expenditures Total</b>	<u>4,641.19</u>
<b>Receipts Over (Under) Expenditures</b>	25,547.06
<b>Unencumbered Cash, Beginning</b>	<u>38,679.18</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 64,226.24</u>

**District Activity Fund**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	District Office Actual	Held at High School Actual	Combined Total Activities
<b>Receipts</b>			
Admissions/Gate Receipts	\$ 2,289.00	\$ 22,103.99	\$ 24,392.99
Fund Raisers		28,829.43	28,829.43
Concessions and School Merchandise	270.20	45,693.14	45,963.34
Participation Fees		7,824.49	7,824.49
Reimbursements		9,954.31	9,954.31
Donations	-	4,069.45	4,069.45
<b>Receipts Total</b>	<u>2,559.20</u>	<u>118,474.81</u>	<u>121,034.01</u>
<b>Expenditures</b>			
Officials	-	20,198.20	20,198.20
Fund raiser costs	-	17,741.33	17,741.33
Concessions and School Merchandise	-	49,426.08	49,426.08
Returned merchandise	-	1,746.59	1,746.59
Participation	-	10,419.24	10,419.24
Supplies	-	20,180.11	20,180.11
Contract service	-	8,125.31	8,125.31
<b>Expenditures Total</b>	<u>-</u>	<u>127,836.86</u>	<u>127,836.86</u>
<b>Receipts Over (Under) Expenditures</b>	2,559.20	(9,362.05)	(6,802.85)
<b>Unencumbered Cash, Beginning</b>	<u>6,723.30</u>	<u>29,939.72</u>	<u>36,663.02</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ 9,282.50</u>	<u>\$ 20,577.67</u>	<u>\$ 29,860.17</u>

**Other Grants**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Honor Flight Grant	Cargill Grant	Total Other Grants
<b>Receipts</b>			
Grants	\$ 5,160.00	\$ 13,924.75	\$ 19,084.75
<b>Receipts Total</b>	<u>5,160.00</u>	<u>13,924.75</u>	<u>19,084.75</u>
<b>Expenditures and Transfers</b>			
Grant Expenditures.	<u>9,991.87</u>	<u>12,450.77</u>	<u>22,442.64</u>
<b>Expenditures and Transfers Total</b>	<u>9,991.87</u>	<u>12,450.77</u>	<u>22,442.64</u>
<b>Receipts Over (Under) Expenditures</b>	(4,831.87)	1,473.98	(3,357.89)
<b>Unencumbered Cash, Beginning</b>	<u>4,831.87</u>	<u>4,059.43</u>	<u>8,891.30</u>
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ 5,533.41</u>	<u>\$ 5,533.41</u>

**Trust Funds**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

Non Budgeted	Needy Children Fund	Before School Fund	Endowment Fund
<b>Receipts</b>			
Contributions	\$ -	\$ 460.00	\$ 4,224.00
<b>Receipts Total</b>	-	460.00	4,224.00
<b>Expenditures and Transfers</b>			
Needy Children Expenses	-	-	-
Trip expenses	-	-	-
Scholarships and other	-	-	-
<b>Expenditures and Transfers Total</b>	-	-	-
<b>Receipts Over (Under) Expenditures</b>	-	460.00	4,224.00
<b>Unencumbered Cash, Beginning</b>	1,195.11	460.00	11,937.36
<b>Unencumbered Cash, Ending</b>	\$ 1,195.11	\$ 920.00	\$ 16,161.36

**Agency Funds**  
**Schedule of Receipts and Expenditures - Actual**  
**Regulatory Basis**  
**For the Year Ended June 30, 2018**

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Senior High Student council	\$ 549.64	\$ 1,733.59	\$ 1,203.12	\$ 1,080.11
Junior High Student council	568.35	5,235.54	4,483.98	1,319.91
Drill dance squad	638.22	2,077.06	2,565.09	150.19
Senior High Cheerleaders	2,503.23	6,567.95	9,019.45	51.73
Junior High Cheer-dance	72.65	2,375.25	1,914.43	533.47
Drama club	425.42	942.86	426.24	942.04
National honor society	587.55	1,385.83	1,022.45	950.93
FBLA	1,458.69	4,604.44	4,648.28	1,414.85
Photo	112.47	-	-	112.47
Spanish club	469.28	-	-	469.28
FCA	191.72	900.00	1,076.89	14.83
FCA	26.39	327.39	-	353.78
FFA	300.00	1,487.20	776.00	1,011.20
Sales tax	426.40	8,017.20	8,443.60	-
Interest	72.99	80.84	-	153.83
Class of 2013	-	50.00	50.00	-
Class of 2014	190.56	41.37	231.93	-
Class of 2015	66.84	-	66.84	-
Class of 2016	16.85	-	-	16.85
Class of 2017	33.90	-	27.33	6.57
Class of 2018	2,433.19	1,000.00	3,433.19	-
Class of 2019	2,646.16	5,589.93	6,168.20	2,067.89
Class of 2020	1,615.08	590.40	167.40	2,038.08
Class of 2021	900.26	620.00	223.28	1,296.98
Class of 2022	-	5,906.01	5,121.87	784.14
Honor Flight	-	22,648.09	14,029.99	8,618.10
<b>Total Agency Funds</b>	<b>\$ 16,305.84</b>	<b>\$ 72,180.95</b>	<b>\$ 65,099.56</b>	<b>\$ 23,387.23</b>