

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2018

MAPES & MILLER LLP
Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 211
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Financial Statement and Regulatory-Required
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For the Fiscal Year Ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 211, Norton, Kansas 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 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit and Accounting Guide. Those standards require 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 entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 211, Norton, Kansas, on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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 No. 211, Norton, Kansas, 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 our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 211, Norton, Kansas, 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 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
January 14, 2019

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2018

STATEMENT 1
Page 1

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|--|---|---|-------------------|-------------------|--|--|------------------------|
| Governmental Type Funds: | | | | | | | |
| General Funds: | | | | | | | |
| General | \$ 1 | 0 | 5,291,095 | 5,291,096 | 0 | 2,419 | 2,419 |
| Supplemental General | 121,705 | 0 | 1,788,430 | 1,778,433 | 131,702 | 90,999 | 222,701 |
| Special Purpose Funds: | | | | | | | |
| At Risk K-12 | 0 | 0 | 413,019 | 413,019 | 0 | 0 | 0 |
| Capital Outlay | 718,652 | 0 | 548,145 | 388,642 | 878,155 | 5,060 | 883,215 |
| Driver Training | 47,917 | 0 | 19,198 | 13,493 | 53,622 | 0 | 53,622 |
| Food Service | 116,332 | 0 | 365,496 | 386,776 | 95,052 | 514 | 95,566 |
| Professional Development | 49,138 | 0 | 0 | 1,558 | 47,580 | 1,895 | 49,475 |
| Summer School | 31,404 | 0 | 10,000 | 7,750 | 33,654 | 0 | 33,654 |
| Special Education | 766,706 | 0 | 1,312,485 | 1,284,345 | 794,846 | 1,537 | 796,383 |
| Career and Postsecondary Education | 0 | 0 | 128,982 | 128,982 | 0 | 17,785 | 17,785 |
| KPERs Special Retirement Contribution | 0 | 0 | 507,740 | 507,740 | 0 | 0 | 0 |
| Recreation Commission | 60,956 | 0 | 120,112 | 122,005 | 59,063 | 0 | 59,063 |
| Federal Funds | 0 | 0 | 121,479 | 121,479 | 0 | 3,539 | 3,539 |
| Gifts and Grants | 51,498 | 0 | 23,357 | 22,343 | 52,512 | 4,203 | 56,715 |
| Contingency Reserve | 611,661 | 0 | 0 | 26,451 | 585,210 | 0 | 585,210 |
| Textbook Rental and Student Material Revolving | 99,639 | 0 | 88,860 | 95,277 | 93,222 | 25,892 | 119,114 |
| Outdoor Wildlife Learning Site | 101 | 0 | 0 | 0 | 101 | 0 | 101 |
| District Activity | 37,314 | 0 | 62,305 | 60,619 | 39,000 | 0 | 39,000 |
| Bond and Interest Funds: | | | | | | | |
| Bond and Interest | 377,320 | 0 | 696,559 | 613,775 | 460,104 | 0 | 460,104 |
| Capital Project Funds: | | | | | | | |
| Bond Construction | 221,568 | 0 | 594 | 51,742 | 170,420 | 22,658 | 193,078 |
| Trust Funds: | | | | | | | |
| Eicher Butler Scholarship | 492,328 | 0 | 10,026 | 12,000 | 490,354 | 9,000 | 499,354 |
| Louis Welter Scholarship | 14,155 | 0 | 286 | 400 | 14,041 | 400 | 14,441 |
| Tansil Scholarship | 200,484 | 0 | 4,072 | 3,500 | 201,056 | 3,000 | 204,056 |
| Ford Farber Scholarship | 265 | 0 | 4 | 0 | 269 | 0 | 269 |
| Bishop Scholarship | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,000 |
| Jep Byrum Memorial Scholarship | 8,621 | 0 | 116 | 400 | 8,337 | 400 | 8,737 |
| Dave Stuewe Scholarship | 10,384 | 0 | 227 | 1,000 | 9,611 | 1,000 | 10,611 |
| Gertrude Steichen Scholarship | 16,643 | 0 | 350 | 0 | 16,993 | 0 | 16,993 |
| Della Connell Scholarship | 253,781 | 0 | 5,115 | 5,500 | 253,396 | 4,500 | 257,896 |
| Total Primary Government (Excluding Agency Funds) | \$ <u>4,309,573</u> | <u>0</u> | <u>11,518,052</u> | <u>11,338,325</u> | <u>4,489,300</u> | <u>194,801</u> | <u>4,684,101</u> |

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

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas
Composition of Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2018

STATEMENT 1

Page 2

| | |
|---|----------------------------|
| First State Bank, Norton, Kansas | |
| Checking Account | \$ 1,500 |
| NOW Accounts | 77,049 |
| Money Market Accounts | 1,119,278 |
| Certificates of Deposit | 1,006,138 |
| The Bank | |
| Savings Account | 506,941 |
| Solutions North Bank, Norton, Kansas | |
| Checking Accounts | 2,356 |
| NOW Accounts | 164,955 |
| Money Market Account | 420,193 |
| Savings Account | 1,377,674 |
| Repurchase Agreement | <u>85,670</u> |
| Total Cash | 4,761,754 |
| Agency Funds per Schedule 3 | <u>(77,653)</u> |
| Total Primary Government (Excluding Agency Funds) | \$ <u>4,684,101</u> |

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

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Notes to the Financial Statement

June 30, 2018

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 211, Norton, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 281 (the municipality). The following related municipal entity is not included in the financial statement:

Norton Recreation Commission. The Norton Recreation Commission oversees recreational activities. A five-member board is appointed to oversee the operation. Two members of the board are appointed by the District's board with two more members appointed by the City of Norton's council. The remaining member is appointed by the other four members. The District annually levies a tax for the operation of the Commission. Unaudited financial reports for the Norton Recreation Commission are available from the Recreation Commission Director, P.O. Box 96, Norton, Kansas 67654.

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal year ended June 30, 2018:

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 taxes 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.

Trust Fund – funds used to report assets held in trust for the benefit of the District (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the District, scholarship funds, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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 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.

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The At-Risk K-12 fund was amended in this manner for the year ended June 30, 2018.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. Any unused budgeted expenditure authority lapses at year-end.

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

| | <u>Statutory Authority for Exemption</u> |
|--|--|
| Title I | K.S.A. 12-1663 |
| Title II, Part A | K.S.A. 12-1663 |
| Gifts & Grants | K.S.A. 79-2925 |
| Gardner Memorial Library | K.S.A. 79-2925 |
| Contingency Reserve | K.S.A. 72-6426 |
| Textbook Rental and Student Material Revolving | K.S.A. 72-8250 |
| Outdoor Wildlife Learning Site | K.S.A. 79-2925 |
| High School Athletics | K.S.A. 72-8208a |
| Junior High Athletics | K.S.A. 72-8208a |
| Junior High Music | K.S.A. 72-8208a |

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

Reimbursed Expenditures

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. Stewardship, Compliance and Accountability

No statute violations were noted during 2018.

3. Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality 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 the 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, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods" with eligible depositories. All deposits were not legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$4,761,754 and the bank balance was \$4,887,224. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$755,153 was covered by federal depository insurance, \$4,103,186 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and \$28,885 was unsecured.

Custodial Credit Risk – Investments. For an investment, there is the risk that in the event of the failure of the issuer or counter party, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2018, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. In-Substance Receipt in Transit

The District received \$388,972 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.

5. Capital Projects

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

| | Project Authorization | Expenditures to Date |
|---------------------------|--------------------------|-------------------------|
| Bond Construction Project | \$ 10,065,097 | \$ 9,894,677 |

6. Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (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. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERs were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also 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.

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 \$507,740 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 \$6,014,014. 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 nonemployer 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 publically available on the website at www.kpers.org or can be obtained as described above.

7. Other Long-Term Obligations

Compensated Absences

Sick Leave. The employees of Unified School District No. 211 are allowed twelve days of sick leave per year. This can be carried over and accumulated to eighty days. Unused sick leave in excess of the eighty days maximum accumulation will be bought back by the District at the rate of \$38.00 per day for certified employees and at a rate of one hour for every four hours of entitlement for classified employees payable on August 20 for employees returning to the District or under contract at that time. No payment for unused sick leave is made when an employee terminates employment with the District unless the employee is retiring or is disabled. When an employee retires from the District or is disabled, 25 percent of all unused sick leave shall be purchased at full salary.

Vacation Pay. The superintendent is allowed fifteen days of vacation per year. Vacation time is allowed for the following classified employees: maintenance director, maintenance and grounds assistant, clerk, treasurer, unified office secretary, and twelve-month custodial. Vacation time is based on years of continuous employment according to the following schedule:

| <u>Years of Employment</u> | <u>Vacation Days</u> |
|----------------------------|--|
| Zero to 1 year | .833 days per month |
| After 1 to 6 years | 10 days per year or .833 days per month |
| After 7 to 9 years | 11 days per year or .9166 days per month |
| After 10 to 12 years | 12 days per year or 1.0 days per month |
| After 13 to 15 years | 13 days per year or 1.083 days per month |
| After 16 or more years | 15 days per year or 1.25 days per month |

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XVIII of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility for full benefits is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 60 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Fifteen (15) years or more of service with the District as of May 15, 2010. This fixed benefit plan will expire with the departure/retirement of this group of people.

Faculty members electing the reduced retirement benefit must meet requirement 1 and 3 above in addition to the following requirement:

1. Eligible for retirement with the Kansas Public Employees Retirement System (KPERS) or age 55.

Any faculty member wishing to retire at the end of a contract year must file for benefits by May 1st of that contract year.

A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to the teachers' highest salary while employed by the District less the base salary from the District's salary schedule multiplied by 40% for full benefit. The difference between the teachers' highest salary while employed by the District less the base salary from the District's salary schedule shall be multiplied by 90% and divided by 60 to determine the monthly amount for reduced benefit. The reduced benefit will cease to be paid after 60 months or when the participant reaches 65 or is Medicare qualified, whichever is sooner.

These benefits will be paid monthly on the regular payday set by the District. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program. All early retirement benefits, including the option to maintain health insurance automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the monthly benefit will be paid to the deceased's named beneficiary for a period of twelve months, or until the end of the benefit's life, whichever is sooner. The District's liability for faculty members approved for early retirement was \$21,482 as of June 30, 2018 and is presented as a component of long-term debt in Note 12.

Employer Paid 403(b) Savings Plan

To reward the longevity of the USD 211 teaching staff the District offers its employees an employer paid 403(b) savings plan. A system of tiered contributions has been implemented based on the employee's years of service. The following tiers are agreed to:

| <u>Years of Employment</u> | <u>Contribution Amount</u> |
|----------------------------|----------------------------|
| Years 1 to 5 | \$400 per year |
| Years 6 to 10 | \$425 per year |
| Years 11 to 15 | \$450 per year |
| Years 16 to 20 | \$475 per year |
| Years 21 to 25 | \$500 per year |
| Years 25+ | \$550 per year |

A 10 year vesting schedule will be utilized:

| <u>Years of Employment</u> | <u>Ownership %</u> |
|----------------------------|--------------------|
| 1 to 5 years | 0% ownership |
| 6 years | 20% ownership |
| 7 years | 40% ownership |
| 8 years | 60% ownership |
| 9 years | 80% ownership |
| 10 years | 100% ownership |

If a participant terminates service before being fully vested, their unvested funds shall be forfeited. Forfeitures shall be used to reduce employer contributions. During the fiscal year, the District contributed \$44,056 to the 403(b) savings plan. A participant is eligible for distribution only after leaving employment of the USD 211 by retirement or obtaining another position.

8. Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

9. **Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance.

During the year ended June 30, 2018, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

10. **Claims and Judgments**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

11. **Interfund Transfers**

Operating transfers were as follows:

| From | To | Statutory Authority | Amount |
|----------------------|------------------------------------|---------------------|------------|
| General | Special Education | K.S.A. 72-6428 | \$ 906,265 |
| General | At Risk K-12 | K.S.A. 72-6428 | 126,491 |
| General | Textbook Revolving | K.S.A. 72-6428 | 60,000 |
| General | Capital Outlay | K.S.A. 72-6428 | 125,809 |
| Supplemental General | Special Education | K.S.A. 72-6433 | 297,457 |
| Supplemental General | Career and Postsecondary Education | K.S.A. 72-6433 | 122,711 |
| Supplemental General | Food Service | K.S.A. 72-6433 | 30,059 |
| Supplemental General | Driver Training | K.S.A. 72-6433 | 10,000 |
| Supplemental General | Summer School | K.S.A. 72-6433 | 10,000 |
| Supplemental General | At Risk K-12 | K.S.A. 72-6433 | 286,528 |

12. **Long-term Debt**

Changes in long-term liabilities for Unified School District No. 211, Norton, Kansas for the year ended June 30, 2018 were as follows:

| Issue | Interest Rates | Date Issued | Amount of Original Issue | Date of Final Maturity | Balance Beginning of Year | Additions | Reductions/ Payments | Balance End of Year | Interest Paid |
|-----------------------------------|----------------|-------------|--------------------------|------------------------|---------------------------|-----------|----------------------|---------------------|---------------|
| Lease Purchase Agreements: | | | | | | | | | |
| Energy Lease Purchase | 4.75% | 07/27/11 | 1,035,923 | 01/27/27 | 783,376 | 0 | 62,776 | 720,600 | 37,618 |
| 2 2016 IC/CE School Buses | 2.75% | 03/04/15 | 149,524 | 07/27/15 | 60,587 | 0 | 29,883 | 30,704 | 1,666 |
| 2007 Van Hool Motor Coach | 3.25% | 09/21/15 | 169,330 | 09/21/18 | 114,692 | 0 | 56,445 | 58,247 | 3,712 |
| Macbook Lease | 1.94% | 03/16/16 | 94,051 | 03/16/18 | 31,346 | 0 | 31,346 | 0 | 608 |
| Total Total Lease Purchases | | | | | 990,001 | 0 | 180,450 | 809,551 | 43,604 |
| General Obligation Bonds: | | | | | | | | | |
| School Building Bonds Series 2015 | 2.00-3.50% | 5/1/2015 | 9,725,000 | 9/1/2035 | 9,585,000 | 0 | 345,000 | 9,240,000 | 268,775 |
| Early Retirement Program (Note 7) | N/A | N/A | N/A | N/A | 39,890 | 0 | 18,408 | 21,482 | 0 |
| Total Long-term Debt | | | | | \$10,614,891 | 0 | 543,858 | 10,071,033 | 312,379 |

Current maturities for long-term debt for Unified School District No. 211, Norton, Kansas for the next five years and in five-year increments after that are as follows:

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024-2028 | 2029-2033 | 2034-2038 | Total |
|--------------------------------------|------------|---------|---------|---------|---------|-----------|-----------|-----------|------------|
| PRINCIPAL | | | | | | | | | |
| Lease Purchase Agreements: | | | | | | | | | |
| Energy Lease Purchase | \$ 65,790 | 69,290 | 72,506 | 76,026 | 79,337 | 357,651 | 0 | 0 | 720,600 |
| 2 2016 IC/IE School Buses | 30,704 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,704 |
| 2007 Van Hool Motor Coach | 58,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 58,247 |
| Macbook Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Obligation Bonds: | | | | | | | | | |
| School Construction Bond Series 2015 | 360,000 | 375,000 | 390,000 | 405,000 | 415,000 | 2,345,000 | 2,885,000 | 2,065,000 | 9,240,000 |
| Total Principal | 514,741 | 444,290 | 462,506 | 481,026 | 494,337 | 2,702,651 | 2,885,000 | 2,065,000 | 10,049,551 |
| INTEREST | | | | | | | | | |
| Lease Purchase Agreements: | | | | | | | | | |
| Energy Lease Purchase | 34,604 | 31,103 | 27,888 | 24,368 | 20,757 | 43,399 | 0 | 0 | 182,119 |
| 2 2016 IC/IE School Buses | 844 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 844 |
| 2007 Van Hool Motor Coach | 1,909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,909 |
| Macbook Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Obligation Bonds: | | | | | | | | | |
| School Construction Bond Series 2015 | 268,775 | 261,725 | 254,375 | 246,725 | 238,775 | 1,049,600 | 703,575 | 193,988 | 3,217,538 |
| Total Interest | 306,132 | 292,828 | 282,263 | 271,093 | 259,532 | 1,092,999 | 703,575 | 193,988 | 3,402,410 |
| Total Principal and Interest | \$ 820,873 | 737,118 | 744,769 | 752,119 | 753,869 | 3,795,650 | 3,588,575 | 2,258,988 | 13,451,961 |
| Early Retirement Program | 10,660 | 9,276 | 1,546 | 0 | 0 | 0 | 0 | 0 | 21,482 |

13. Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 211
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2018

UNIFIED SCHOOL DISTRICT NO. 211
Norton, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2018

SCHEDULE 1

| Description | Certified Budget | Adjustment to Comply with Legal Max | Adjustment for Qualifying Budget Credits | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|---------------------------------------|---------------------|--|--|-----------------------------------|---|-----------------------------|
| Governmental Type Funds: | | | | | | |
| General Funds: | | | | | | |
| General | \$ 5,385,266 | (105,759) | 11,589 | 5,291,096 | 5,291,096 | 0 |
| Supplemental General | 1,778,433 | 0 | 0 | 1,778,433 | 1,778,433 | 0 |
| Special Purpose Funds: | | | | | | |
| At Risk K-12 | 413,019 | 0 | 0 | 413,019 | 413,019 | 0 |
| Capital Outlay | 1,079,803 | 0 | 0 | 1,079,803 | 388,642 | (691,161) |
| Driver Training | 22,948 | 0 | 0 | 22,948 | 13,493 | (9,455) |
| Food Service | 531,722 | 0 | 0 | 531,722 | 386,776 | (144,946) |
| Professional Development | 35,389 | 0 | 0 | 35,389 | 1,558 | (33,831) |
| Summer School | 15,838 | 0 | 0 | 15,838 | 7,750 | (8,088) |
| Special Education | 1,647,166 | 0 | 0 | 1,647,166 | 1,284,345 | (362,821) |
| Career and Postsecondary Education | 129,608 | 0 | 0 | 129,608 | 128,982 | (626) |
| KPERS Special Retirement Contribution | 536,622 | 0 | 0 | 536,622 | 507,740 | (28,882) |
| Recreation Commission | 150,000 | 0 | 0 | 150,000 | 122,005 | (27,995) |
| Federal Funds | 140,672 | 0 | 0 | 140,672 | 121,479 | * |
| Gifts and Grants | 76,704 | 0 | 0 | 76,704 | 22,343 | * |
| Bond and Interest | 613,775 | 0 | 0 | 613,775 | 613,775 | 0 |

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 211

SCHEDULE 2

Norton, Kansas

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | | | Variance Over (Under) |
|--|------------------|------------------|-----------------------------|
| Receipts: | Actual | Budget | |
| Mineral Tax | \$ 4,452 | 0 | 4,452 |
| State Equalization Aid | 4,504,172 | 4,504,806 | (634) |
| State Special Education Aid | 763,722 | 880,460 | (116,738) |
| Federal Aid (PL 382) | 4,373 | 0 | 4,373 |
| Miscellaneous Reimbursements | 11,589 | 0 | 11,589 |
| In Lieu of Taxes | 2,787 | 0 | 2,787 |
| Total Receipts | <u>5,291,095</u> | <u>5,385,266</u> | <u>(94,171)</u> |
| Expenditures: | | | |
| Instruction | 2,315,106 | 2,414,242 | (99,136) |
| Student Support Services | 186,922 | 190,938 | (4,016) |
| Instructional Support Staff | 257,548 | 260,261 | (2,713) |
| General Administration | 209,771 | 214,788 | (5,017) |
| School Administration | 382,736 | 400,274 | (17,538) |
| Operations and Maintenance | 425,252 | 411,953 | 13,299 |
| Student Transportation Services | 243,981 | 260,737 | (16,756) |
| Other Supplemental Services | 51,215 | 53,990 | (2,775) |
| Transfer to Special Education | 906,265 | 1,080,460 | (174,195) |
| Transfer to Textbook Rental and Student Material Revolving | 60,000 | 0 | 60,000 |
| Transfer to Capital Outlay | 125,809 | 0 | 125,809 |
| Transfer to At Risk K-12 | 126,491 | 97,623 | 28,868 |
| Adjustment to Comply With Legal Max | | | |
| Legal General Fund Budget | <u>0</u> | <u>(105,759)</u> | <u>105,759</u> |
| Total Legal General Fund Budget | <u>5,291,096</u> | <u>5,279,507</u> | <u>11,589</u> |
| Adjustments for Qualifying Budget Credits: | | | |
| Reimbursed Expenses | <u>0</u> | <u>11,589</u> | <u>(11,589)</u> |
| Total Expenditures | <u>5,291,096</u> | <u>5,291,096</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | (1) | | |
| Unencumbered Cash, Beginning | <u>1</u> | | |
| Unencumbered Cash, Ending | \$ <u>0</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

SCHEDULE 2

Norton, Kansas

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|--|-------------------|------------------|-----------------------------|
| Receipts: | | | |
| Tax in Process | \$ 17,104 | 2,049 | 15,055 |
| Current Tax | 1,003,565 | 1,008,302 | (4,737) |
| Delinquent Tax | 15,220 | 23,377 | (8,157) |
| Motor Vehicle Tax | 94,170 | 78,582 | 15,588 |
| Recreational Vehicle Tax | 1,835 | 2,066 | (231) |
| Commercial Vehicle Tax | 3,348 | 3,180 | 168 |
| Excise Tax | 3 | 0 | 3 |
| In Lieu of Taxes | 2,693 | 0 | 2,693 |
| State Aid | 650,492 | 650,492 | 0 |
| Total Receipts | <u>1,788,430</u> | <u>1,768,048</u> | <u>20,382</u> |
| Expenditures: | | | |
| Instruction | 272,040 | 408,483 | (136,443) |
| Instructional Support Staff | 7,097 | 17,000 | (9,903) |
| General Administration | 45,895 | 65,500 | (19,605) |
| School Administration | 49,744 | 47,500 | 2,244 |
| Operations and Maintenance | 322,058 | 405,000 | (82,942) |
| Student Transportation Services | 109,285 | 130,000 | (20,715) |
| Other Supplemental Services | 215,559 | 217,965 | (2,406) |
| Transfer to Food Service | 30,059 | 50,000 | (19,941) |
| Transfer to Special Education | 297,457 | 0 | 297,457 |
| Transfer to Career and Postsecondary Education | 122,711 | 129,608 | (6,897) |
| Transfer to Summer School | 10,000 | 0 | 10,000 |
| Transfer to Driver Training | 10,000 | 0 | 10,000 |
| Transfer to At-Risk K-12 | 286,528 | 307,784 | (21,256) |
| Adjustment to Comply With Legal Max | | | |
| Legal Supplemental General Fund Budget | <u>0</u> | <u>(407)</u> | <u>407</u> |
| Total Legal Supplemental General Fund Budget | <u>1,778,433</u> | <u>1,778,433</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 9,997 | | |
| Unencumbered Cash, Beginning | <u>121,705</u> | | |
| Unencumbered Cash, Ending | \$ <u>131,702</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 3

At Risk K-12 Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|--------------------|-----------------------|-----------------------------|
| Receipts: | | | |
| Transfer from General | \$ 126,491 | 105,235 | 21,256 |
| Transfer from Supplemental General | <u>286,528</u> | <u>307,784</u> | <u>(21,256)</u> |
| Total Receipts | <u>413,019</u> | <u>413,019</u> | <u>0</u> |
| Expenditures: | | | |
| Instruction | <u>413,019</u> | <u>413,019</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | \$ <u><u>0</u></u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 4

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|---|-------------------|------------------|-----------------------------|
| Receipts: | | | |
| Tax in Process | \$ 4,873 | 618 | 4,255 |
| Current Tax | 275,780 | 258,898 | 16,882 |
| Delinquent Tax | 4,233 | 6,661 | (2,428) |
| Motor Vehicle Tax | 24,947 | 20,858 | 4,089 |
| Recreational Vehicle Tax | 488 | 548 | (60) |
| Commercial Vehicle Tax | 942 | 844 | 98 |
| In Lieu of Taxes | 767 | 0 | 767 |
| Interest on Idle Funds | 25,830 | 0 | 25,830 |
| Other Revenue from Local Sources | 7,903 | 0 | 7,903 |
| Transfer from General Fund | 125,809 | 0 | 125,809 |
| State Aid | 74,699 | 72,724 | 1,975 |
| Federal Aid | 1,874 | 0 | 1,874 |
| Total Receipts | <u>548,145</u> | <u>361,151</u> | <u>186,994</u> |
| Expenditures: | | | |
| Instruction | 68,072 | 200,000 | (131,928) |
| Student Support Services | 0 | 100,000 | (100,000) |
| Instructional Support Staff | 0 | 209,803 | (209,803) |
| School Administration | 8,052 | 10,000 | (1,948) |
| Other Supplemental Services | 471 | 25,000 | (24,529) |
| Operations and Maintenance | 22,424 | 35,000 | (12,576) |
| Transportation | 171,807 | 300,000 | (128,193) |
| Facilities Acquisition and Construction | 117,816 | 200,000 | (82,184) |
| Total Expenditures | <u>388,642</u> | <u>1,079,803</u> | <u>(691,161)</u> |
| Receipts Over (Under) Expenditures | 159,503 | | |
| Unencumbered Cash, Beginning | <u>718,652</u> | | |
| Unencumbered Cash, Ending | \$ <u>878,155</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 5

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------------|---------------|-----------------------------|
| Receipts: | | | |
| Other Revenue from Local Sources | \$ 3,950 | 0 | 3,950 |
| State Aid | 5,248 | 6,300 | (1,052) |
| Transfer from Supplemental General | <u>10,000</u> | <u>0</u> | <u>10,000</u> |
| Total Receipts | <u>19,198</u> | <u>6,300</u> | <u>12,898</u> |
| Expenditures: | | | |
| Instruction | 13,052 | 21,254 | (8,202) |
| Operations and Maintenance | <u>441</u> | <u>1,694</u> | <u>(1,253)</u> |
| Total Expenditures | <u>13,493</u> | <u>22,948</u> | <u>(9,455)</u> |
| Receipts Over (Under) Expenditures | 5,705 | | |
| Unencumbered Cash, Beginning | <u>47,917</u> | | |
| Unencumbered Cash, Ending | \$ <u>53,622</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 6

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------------|-----------------------|-----------------------------|
| Receipts: | | | |
| Federal Aid | \$ 192,158 | 194,334 | (2,176) |
| State Aid | 4,096 | 3,547 | 549 |
| Food Service | 138,938 | 167,509 | (28,571) |
| Miscellaneous | 245 | 0 | 245 |
| Transfer from Supplemental General | <u>30,059</u> | <u>50,000</u> | <u>(19,941)</u> |
| Total Receipts | <u>365,496</u> | <u>415,390</u> | <u>(49,894)</u> |
| Expenditures: | | | |
| Operations and Maintenance | 12,683 | 10,000 | 2,683 |
| Food Service Operations | <u>374,093</u> | <u>521,722</u> | <u>(147,629)</u> |
| Total Expenditures | <u>386,776</u> | <u>531,722</u> | <u>(144,946)</u> |
| Receipts Over (Under) Expenditures | (21,280) | | |
| Unencumbered Cash, Beginning | <u>116,332</u> | | |
| Unencumbered Cash, Ending | \$ <u>95,052</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 7

Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-----------|--------|-----------------------------|
| Receipts: | | | |
| Transfer from Supplemental General | \$ 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Total Receipts | 0 | 0 | 0 |
| Expenditures: | | | |
| Instruction | 224 | 0 | 224 |
| Instructional Support Staff | 1,334 | 22,889 | (21,555) |
| Other Supplemental Services | 0 | 12,500 | (12,500) |
| Total Expenditures | 1,558 | 35,389 | (33,831) |
| Receipts Over (Under) Expenditures | (1,558) | | |
| Unencumbered Cash, Beginning | 49,138 | | |
| Unencumbered Cash, Ending | \$ 47,580 | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 8

Summer School Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------------|---------------|-----------------------------|
| Receipts: | | | |
| Transfer from Supplemental General | \$ 10,000 | <u>0</u> | <u>10,000</u> |
| Expenditures: | | | |
| Instruction | 7,750 | 15,338 | (7,588) |
| Student Support Services | <u>0</u> | <u>500</u> | <u>(500)</u> |
| Total Expenditures | <u>7,750</u> | <u>15,838</u> | <u>(8,088)</u> |
| Receipts Over (Under) Expenditures | 2,250 | | |
| Unencumbered Cash, Beginning | <u>31,404</u> | | |
| Unencumbered Cash, Ending | \$ <u>33,654</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 9

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|------------------|-----------------------------|
| Receipts: | | | |
| Reimbursements | \$ 103,643 | 0 | 103,643 |
| Federal Aid | 5,120 | 0 | 5,120 |
| Transfer from General | 906,265 | 1,080,460 | (174,195) |
| Transfer from Supplemental General | <u>297,457</u> | <u>0</u> | <u>297,457</u> |
| Total Receipts | <u>1,312,485</u> | <u>1,080,460</u> | <u>232,025</u> |
| Expenditures: | | | |
| Instruction | 1,282,863 | 1,371,846 | (88,983) |
| Instructional Support Staff | 0 | 105,000 | (105,000) |
| Operations & Maintenance | 0 | 118,596 | (118,596) |
| Student Transportation Services | <u>1,482</u> | <u>51,724</u> | <u>(50,242)</u> |
| Total Expenditures | <u>1,284,345</u> | <u>1,647,166</u> | <u>(362,821)</u> |
| Receipts Over (Under) Expenditures | 28,140 | | |
| Unencumbered Cash, Beginning | <u>766,706</u> | | |
| Unencumbered Cash, Ending | \$ <u>794,846</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 10

Career and Postsecondary Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|--------------------|-----------------------|-----------------------------|
| Receipts: | | | |
| Transfer from Supplemental General | \$ 122,711 | 129,608 | (6,897) |
| Reimbursements | <u>6,271</u> | <u>0</u> | <u>6,271</u> |
| Total Receipts | <u>128,982</u> | <u>129,608</u> | <u>(626)</u> |
| Expenditures: | | | |
| Instruction | 127,118 | 126,108 | 1,010 |
| Operations & Maintenance | <u>1,864</u> | <u>3,500</u> | <u>(1,636)</u> |
| Total Expenditures | <u>128,982</u> | <u>129,608</u> | <u>(626)</u> |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | \$ <u>0</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 11

KPERS Special Retirement Contribution Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|----------------|----------------|-----------------------------|
| Receipts: | | | |
| State Aid | \$ 507,740 | <u>536,622</u> | <u>(28,882)</u> |
| Expenditures: | | | |
| Instruction | 304,643 | 321,973 | (17,330) |
| Student Support | 20,310 | 21,465 | (1,155) |
| Instructional Support | 25,387 | 26,831 | (1,444) |
| General Administration | 15,232 | 16,099 | (867) |
| School Administration | 35,542 | 37,564 | (2,022) |
| Other Supplemental Services | 30,464 | 32,196 | (1,732) |
| Operations and Maintenance | 35,542 | 37,564 | (2,022) |
| Student Transportation Services | 20,310 | 21,465 | (1,155) |
| Food Service | <u>20,310</u> | <u>21,465</u> | <u>(1,155)</u> |
| Total Expenditures | <u>507,740</u> | <u>536,622</u> | <u>(28,882)</u> |
| Receipts Over (Under) Expenditures | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | | |
| Unencumbered Cash, Ending | \$ <u>0</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 12

Recreation Commission Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|------------------|----------------|-----------------------------|
| Receipts: | | | |
| Tax in Process | \$ 2,657 | 168 | 2,489 |
| Current Tax | 100,318 | 94,153 | 6,165 |
| Delinquent Tax | 2,330 | 3,633 | (1,303) |
| Motor Vehicle Tax | 13,607 | 11,407 | 2,200 |
| Recreational Vehicle Tax | 266 | 299 | (33) |
| Commercial Vehicle Tax | 514 | 461 | 53 |
| Excise Tax | 1 | 0 | 1 |
| In Lieu of Taxes | <u>419</u> | <u>0</u> | <u>419</u> |
| Total Receipts | <u>120,112</u> | <u>110,121</u> | <u>9,991</u> |
| Expenditures: | | | |
| Community Service Operations | <u>122,005</u> | <u>150,000</u> | <u>(27,995)</u> |
| Receipts Over (Under) Expenditures | (1,893) | | |
| Unencumbered Cash, Beginning | <u>60,956</u> | | |
| Unencumbered Cash, Ending | \$ <u>59,063</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

SCHEDULE 2

Norton, Kansas

Page 13

Bond and Interest Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | Actual | Budget | Variance Over (Under) |
|------------------------------------|-------------------|----------------|-----------------------------|
| Receipts: | | | |
| Tax in Process | \$ 8,117 | 845 | 7,272 |
| Current Tax | 479,087 | 450,149 | 28,938 |
| Delinquent Tax | 6,402 | 11,133 | (4,731) |
| Motor Vehicle Tax | 39,741 | 33,396 | 6,345 |
| Recreational Vehicle Tax | 781 | 878 | (97) |
| Commercial Vehicle Tax | 1,563 | 1,352 | 211 |
| In Lieu of Taxes | 1,284 | 0 | 1,284 |
| Miscellaneous | 2 | 0 | 2 |
| State Aid | 159,582 | 153,444 | 6,138 |
| Total Receipts | <u>696,559</u> | <u>651,197</u> | <u>45,362</u> |
| Expenditures: | | | |
| Principal | 345,000 | 345,000 | 0 |
| Interest | <u>268,775</u> | <u>268,775</u> | <u>0</u> |
| Total Expenditures | <u>613,775</u> | <u>613,775</u> | <u>0</u> |
| Receipts Over (Under) Expenditures | 82,784 | | |
| Unencumbered Cash, Beginning | <u>377,320</u> | | |
| Unencumbered Cash, Ending | \$ <u>460,104</u> | | |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 14

Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | <u>Title I</u> | <u>Title II Part A</u> | <u>Total</u> | <u>Budget*</u> | <u>Variance Over (Under)</u> |
|------------------------------------|--------------------|----------------------------|-----------------|----------------|--------------------------------------|
| Receipts: | | | | | |
| Federal Aid | \$ <u>95,067</u> | <u>26,412</u> | <u>121,479</u> | <u>140,672</u> | <u>(19,193)</u> |
| Expenditures: | | | | | |
| Instruction | <u>95,067</u> | <u>26,412</u> | <u>121,479</u> | <u>140,672</u> | <u>(19,193)</u> |
| Total Expenditures | <u>95,067</u> | <u>26,412</u> | <u>121,479</u> | <u>140,672</u> | <u>(19,193)</u> |
| Receipts Over (Under) Expenditures | 0 | 0 | 0 | | |
| Unencumbered Cash, Beginning | <u>0</u> | <u>0</u> | <u>0</u> | | |
| Unencumbered Cash, Ending | \$ <u><u>0</u></u> | <u><u>0</u></u> | <u><u>0</u></u> | | |

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

SCHEDULE 2

Page 15

Gifts and Grants Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| | <u>Gifts & Grants</u> | <u>Gardner Memorial Library</u> | <u>Totals</u> | <u>Budget*</u> | <u>Variance Favorable (Unfavorable)</u> |
|------------------------------------|-------------------------------|---|---------------|----------------|---|
| Receipts: | | | | | |
| Interest on Idle Funds | \$ 0 | 180 | 180 | 0 | 180 |
| Donations | <u>23,177</u> | <u>0</u> | <u>23,177</u> | <u>25,105</u> | <u>(1,928)</u> |
| Total Receipts | <u>23,177</u> | <u>180</u> | <u>23,357</u> | <u>25,105</u> | <u>(1,748)</u> |
| Expenditures: | | | | | |
| Instruction | <u>22,343</u> | <u>0</u> | <u>22,343</u> | <u>76,704</u> | <u>(54,361)</u> |
| Receipts Over (Under) Expenditures | 834 | 180 | 1,014 | | |
| Unencumbered Cash, Beginning | <u>38,043</u> | <u>13,455</u> | <u>51,498</u> | | |
| Unencumbered Cash, Ending | \$ <u>38,877</u> | <u>13,635</u> | <u>52,512</u> | | |

* Exempt from Budget Law per K.S.A. 79-2925 and K.S.A. 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

SCHEDULE 2

Page 16

| | Contingency Reserve | Textbook Rental and Student Material Revolving |
|------------------------------------|------------------------|--|
| Receipts: | | |
| Transfer from General Fund | \$ 0 | 60,000 |
| Fees | 0 | 28,860 |
| Total Receipts | 0 | 88,860 |
| Expenditures: | | |
| Transfer to General Fund | 0 | 0 |
| Instruction | 26,451 | 95,277 |
| Total Expenditures | 26,451 | 95,277 |
| Receipts Over (Under) Expenditures | (26,451) | (6,417) |
| Unencumbered Cash, Beginning | 611,661 | 99,639 |
| Unencumbered Cash, Ending | \$ 585,210 | 93,222 |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

SCHEDULE 2

Page 17

| | Outdoor Wildlife Learning Site | Bond Construction |
|------------------------------------|---|----------------------|
| Receipts: | | |
| Bond Proceeds | \$ 0 | 0 |
| Accrued Interest | 0 | 594 |
| | <u>0</u> | <u>594</u> |
| Total Receipts | <u>0</u> | <u>594</u> |
| Expenditures: | | |
| Project Costs | 0 | 51,742 |
| Cost of Issuance | 0 | 0 |
| | <u>0</u> | <u>51,742</u> |
| Total Expenditures | <u>0</u> | <u>51,742</u> |
| Receipts Over (Under) Expenditures | 0 | (51,148) |
| Unencumbered Cash, Beginning | <u>101</u> | <u>221,568</u> |
| Unencumbered Cash, Ending | \$ <u>101</u> | <u>170,420</u> |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

SCHEDULE 2

Page 18

| | <u>Eicher Butler Scholarship</u> | <u>Louis Welter Scholarship</u> | <u>Tansil Scholarship</u> |
|------------------------------------|--|---|-------------------------------|
| Receipts: | | | |
| Donations | \$ 0 | 0 | 0 |
| Interest on Idle Funds | <u>10,026</u> | <u>286</u> | <u>4,072</u> |
| Total Receipts | <u><u>10,026</u></u> | <u><u>286</u></u> | <u><u>4,072</u></u> |
| Expenditures: | | | |
| Scholarships | <u>12,000</u> | <u>400</u> | <u>3,500</u> |
| Receipts Over (Under) Expenditures | (1,974) | (114) | 572 |
| Unencumbered Cash, Beginning | <u>492,328</u> | <u>14,155</u> | <u>200,484</u> |
| Unencumbered Cash, Ending | \$ <u><u>490,354</u></u> | <u><u>14,041</u></u> | <u><u>201,056</u></u> |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

SCHEDULE 2

Page 19

| | <u>Ford Farber Scholarship</u> | <u>Bishop Scholarship</u> | <u>Jep Byrum Memorial Scholarship</u> |
|--|--|-------------------------------|---|
| Receipts: | | | |
| Donations | \$ 0 | 0 | 0 |
| Interest | <u>4</u> | <u>0</u> | <u>116</u> |
| Total Receipts | <u>4</u> | <u>0</u> | <u>116</u> |
| Expenditures: | | | |
| Scholarships | <u>0</u> | <u>0</u> | <u>400</u> |
| Receipts Over (Under) Expenditures | 4 | 0 | (284) |
| Unencumbered Cash, Beginning | <u>265</u> | <u>1,000</u> | <u>8,621</u> |
| Unencumbered Cash, Ending | \$ <u>269</u> | <u>1,000</u> | <u>8,337</u> |

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

SCHEDULE 2

Page 20

| | <u>Dave Stuewe Scholarship</u> | <u>Gertrude Steichen Scholarship</u> | <u>Della Connell Scholarship</u> |
|------------------------------------|--|--|--|
| Receipts: | | | |
| Interest | \$ 227 | 350 | 5,115 |
| Donations | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Receipts | <u>227</u> | <u>350</u> | <u>5,115</u> |
| Expenditures: | | | |
| Norton County Community Foundation | 0 | 0 | 0 |
| Scholarships | <u>1,000</u> | <u>0</u> | <u>5,500</u> |
| Total Expenditures | <u>1,000</u> | <u>0</u> | <u>5,500</u> |
| Receipts Over (Under) Expenditures | (773) | 350 | (385) |
| Unencumbered Cash, Beginning | <u>10,384</u> | <u>16,643</u> | <u>253,781</u> |
| Unencumbered Cash, Ending | \$ <u>9,611</u> | <u>16,993</u> | <u>253,396</u> |

UNIFIED SCHOOL DISTRICT NO. 211

SCHEDULE 3

Norton, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| Fund | Beginning Cash Balance | Receipts | Disbursements | Ending Cash Balance |
|----------------------------------|------------------------------|----------|---------------|---------------------------|
| Student Organization Funds: | | | | |
| Senior High: | | | | |
| Class of 2012 | \$ 1,040 | 0 | 0 | 1,040 |
| Class of 2013 | 555 | 0 | 0 | 555 |
| Class of 2014 | 368 | 0 | 150 | 218 |
| Class of 2015 | 813 | 0 | 0 | 813 |
| Class of 2016 | 1,438 | 0 | 0 | 1,438 |
| Class of 2017 | 893 | 0 | 0 | 893 |
| Class of 2018 | 2,769 | 0 | 347 | 2,422 |
| Class of 2019 | 142 | 9,600 | 8,878 | 864 |
| Class of 2020 | 0 | 30 | 0 | 30 |
| F.F.A. | 11,009 | 72,363 | 58,652 | 24,720 |
| FCCLA | 2,749 | 1,104 | 1,933 | 1,920 |
| Yearbook | 3,324 | 20,394 | 19,028 | 4,690 |
| Concessions | 7,504 | 25,828 | 26,786 | 6,546 |
| KAYS | 3,964 | 7,280 | 6,544 | 4,700 |
| Blue Crew | 2,449 | 8,864 | 9,820 | 1,493 |
| National Honor Society | 136 | 206 | 195 | 147 |
| Nugget | 194 | 0 | 194 | 0 |
| Forensics | 162 | 3,059 | 2,868 | 353 |
| Scholars Bowl | 518 | 210 | 332 | 396 |
| Student Advisory Council | 2,452 | 7,169 | 7,224 | 2,397 |
| Drama Club | 1,643 | 739 | 615 | 1,767 |
| Art Projects Club | 207 | 0 | 0 | 207 |
| Vocal Music Club | 2,526 | 5,781 | 6,031 | 2,276 |
| Students Against Drunk Driving | 4,431 | 5,215 | 6,159 | 3,487 |
| Dance Club | 1,288 | 4,230 | 5,518 | 0 |
| NCSTV Club | 2,816 | 90 | 6 | 2,900 |
| Band Club | 880 | 165 | 175 | 870 |
| Building Trades Construction | 3,837 | 3,260 | 5,675 | 1,422 |
| Youth Entrepreneur Challenge | 0 | 250 | 0 | 250 |
| Junior High: | | | | |
| Student Council | 1,422 | 5,206 | 3,999 | 2,629 |
| KAYS | 3,131 | 11,247 | 10,517 | 3,861 |
| Pep Club | 155 | 54 | 110 | 99 |
| Concessions | 394 | 0 | 0 | 394 |
| Total Student Organization Funds | 65,209 | 192,344 | 181,756 | 75,797 |
| Other Agency Funds: | | | | |
| Employee Benefits | 2,722 | 2,654 | 3,520 | 1,856 |
| Total Agency Funds | \$ 67,931 | 194,998 | 185,276 | 77,653 |

UNIFIED SCHOOL DISTRICT NO. 211

SCHEDULE 4

Norton, Kansas

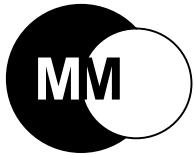
District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2018

| Funds | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Encumbrances and Accounts Payable | Ending Cash Balance |
|-------------------------------|---|---|----------------------|----------------------|--|--|------------------------|
| High School Athletics | \$ 28,276 | 0 | 45,066 | 44,093 | 29,249 | 0 | 29,249 |
| Junior High Athletics | 6,260 | 0 | 14,519 | 13,782 | 6,997 | 0 | 6,997 |
| Junior High Music | <u>2,778</u> | <u>0</u> | <u>2,720</u> | <u>2,744</u> | <u>2,754</u> | <u>0</u> | <u>2,754</u> |
| Total District Activity Funds | \$ <u><u>37,314</u></u> | <u><u>0</u></u> | <u><u>62,305</u></u> | <u><u>60,619</u></u> | <u><u>39,000</u></u> | <u><u>0</u></u> | <u><u>39,000</u></u> |



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REPORT ON FEDERAL FINANCIAL ASSISTANCE

Board of Education
Unified School District No. 211
Norton, Kansas 67654

We have audited the financial statement of Unified School District No. 211, Norton, Kansas, as of and for the year ended June 30, 2018, and have issued our report thereon dated January 14, 2019. Our audit was performed for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying schedule of Federal Financial Assistance is presented for purposes of additional analysis as requested by the Kansas State Department of Education and is not a required part of the financial statement of Unified School District No. 211, Norton, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 211, Norton, Kansas, and the Kansas State Department of Education and other federal and state agencies to whose jurisdiction the District is subject, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Board of Education, is a matter of public record.

Mapes & Miller LLP
Certified Public Accountants

UNIFIED SCHOOL DISTRICT NO. 211

Norton, Kansas

Schedule of Federal Financial Assistance

For the Fiscal Year Ended June 30, 2018

| | Federal CFDA Number | Beginning Balance | Prior Year Cancelled Encumbrances | Receipts | Expenditures | Ending Balance |
|---|---------------------------|----------------------|---|----------------|----------------|-------------------|
| <u>U. S. DEPARTMENT OF AGRICULTURE</u> | | | | | | |
| Passed through State Department of Education: | | | | | | |
| Team Nutrition Grants | 10.574 | 0 | 0 | 245 | 245 | 0 |
| National School Breakfast Program | 10.553 | 0 | 0 | 28,948 | 28,948 | 0 |
| National School Lunch Program | 10.555 | <u>0</u> | <u>0</u> | <u>163,210</u> | <u>163,210</u> | <u>0</u> |
| Total U. S. Department of Agriculture | | <u>0</u> | <u>0</u> | <u>192,403</u> | <u>192,403</u> | <u>0</u> |
| <u>U. S. DEPARTMENT OF EDUCATION</u> | | | | | | |
| Direct Programs: | | | | | | |
| Impact Aid (PL382) | 84.041 | 0 | 0 | 6,247 | 6,247 | 0 |
| Passed through State Department of Education: | | | | | | |
| Special Education Grant | 84.027 | 0 | 0 | 5,120 | 5,120 | 0 |
| Title I Low Income | 84.010 | 0 | 0 | 95,067 | 95,067 | 0 |
| Title IIA Improving Teacher Quality | 84.367 | <u>0</u> | <u>0</u> | <u>26,412</u> | <u>26,412</u> | <u>0</u> |
| Total U. S. Department of Education | | <u>0</u> | <u>0</u> | <u>132,846</u> | <u>132,846</u> | <u>0</u> |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | <u>\$ 0</u> | <u>0</u> | <u>325,249</u> | <u>325,249</u> | <u>0</u> |