

**UNIFIED SCHOOL DISTRICT NUMBER 313
BUHLER, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2018

**Unified School District Number 313
Buhler, Kansas**

Fiscal Year Ended June 30, 2018

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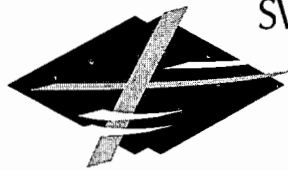
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**Unified School District Number 313
Buhler, Kansas**

Fiscal Year Ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 313
Buhler, KS 67522

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 313, Buhler, Kansas, a Municipality, 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, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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.

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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 the Unified School District Number 313, Buhler, 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 the Unified School District Number 313, Buhler, 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 balance of the Unified School District Number 313, Buhler, 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 2018 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds – actual (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 2018 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 313, Buhler, Kansas, a Municipality, as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated September 6, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and

expenditures – actual and budget for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Unified School District Number 313, Buhler, Kansas' basic financial statement. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statement.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2018, on our consideration of the Unified School District Number 313's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District Number 313's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 313's internal control over financial reporting and compliance.


Swindoll, Janzen, Hawk, & Lloyd LLC
Hutchinson, KS

October 2, 2018

**Unified School District Number 313
Buhler, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2018

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	\$ -	\$ -	\$ 13,941,281	\$ 13,941,281	\$ -	\$ 512	\$ 512
Supplemental General Fund	82,383	-	4,642,696	4,615,810	109,269	-	109,269
SPECIAL PURPOSE FUNDS:							
At Risk (4 Year Old) Fund	4,077	-	382,000	386,077	-	-	-
At Risk (K-12) Fund	7,259	-	1,313,000	1,303,163	17,096	-	17,096
Bilingual Education Fund	215	-	28,928	20,434	8,709	-	8,709
Capital Outlay Fund	1,074,974	3,552	1,883,319	1,992,081	969,764	6,411	976,175
Driver Training Fund	68,364	-	66,813	57,281	77,896	-	77,896
Food Service Fund	473,810	924	1,213,178	1,176,278	511,634	-	511,634
Professional Development Fund	13,977	-	65,662	57,000	22,639	-	22,639
Parent Education Fund	612	-	21,000	16,314	5,298	-	5,298
Special Education Fund	98,055	-	3,581,526	3,645,337	34,244	-	34,244
Career and Postsecondary Education Fur	1,551	-	582,284	533,456	50,379	31	50,410
KPERS Retirement Contribution Fund	-	-	1,385,258	1,385,258	-	-	-
Contingency Reserve Fund	-	-	102,113	-	102,113	-	102,113
Early Childhood Fund	-	-	573,591	556,858	16,733	-	16,733
Gifts and Grants Fund	100,024	3	33,992	40,081	93,938	1,618	95,556
Perkins Reserve Fund	(21,068)	-	22,792	1,724	-	-	-
Student Material Fund	316,609	275	206,184	192,040	331,028	697	331,725
Title I - Low Income Fund	-	-	262,543	262,543	-	-	-
Title II - Part A Teacher Quality Fund	-	-	62,191	62,191	-	-	-
Title IV-A Fund	-	-	7,567	7,567	-	-	-
Gate Receipts	67,335	-	282,218	253,503	96,050	-	96,050
School Projects	150,965	-	512,353	532,119	131,199	-	131,199
BOND AND INTEREST FUND:							
Bond and Interest Fund	2,229,325	-	3,009,986	3,062,337	2,176,974	-	2,176,974
Total Reporting Entity (Excluding Agency Funds)							
	\$ 4,668,467	\$ 4,754	\$ 34,182,475	\$ 34,100,733	\$ 4,754,963	\$ 9,269	\$ 4,764,232
COMPOSITION OF CASH							
Prairie Bank of Kansas							
District Checking							\$ 4,518,807
District Petty Cash							500
High School Checking							230,566
Grade School Checking							5,451
Lunch Fund Checking							2,500
Merchant Account							2,452
Central Bank and Trust							
Food Service							2,500
Middle School Checking							48,873
Grade Schools Checking							10,369
Mid-Kansas Credit Union							
District Checking							60
Total Cash							4,822,078
Agency Funds per Schedule 3							(57,846)
Total Reporting Entity (Excluding Agency Funds)							\$ 4,764,232

Unified School District Number 313

Buhler, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 313 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the Unified School District Number 313, a municipality.

(b) Regulatory Basis Fund Types

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 regulatory receipt 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 the acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the 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, county treasurer tax collection accounts, etc.).

(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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of 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 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 regulatory receipts 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used 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: Title I - Low Income, Title II-Part A Teacher Quality, Title IV-A, Gifts and Grants, Contingency Reserve, Student Material, Early Childhood, Universal Kindergarten, Perkins Reserve, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

In violation of K.S.A. 10-815 and 10-816 multiple payroll checks were outstanding for more than one year and multiple vendor checks were outstanding for more than two years.

In violation of K.S.A. 10-1113, the District has a negative cash balance in the Health Insurance Reserve Fund in at the end of the year. This fund is waiting to be reimbursed from employees in the next month's payroll.

3. DEPOSITS AND INVESTMENTS

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

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2018.

At year end, the carrying amount of the District's deposits was \$4,822,078 and the bank balance was \$4,720,314. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$304,601 was covered by FDIC insurance and the remaining \$4,415,713 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$925,063 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. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds									
Series 2012A	3-4%	8/30/2012	44,995,000	91/2037	\$ 44,995,000	\$ -	\$ -	\$ 44,995,000	\$ 1,753,100
Series 2012B	1.749-2.529%	8/30/2012	3,080,000	9/1/2020	3,080,000	-	825,000	2,255,000	56,922
Series 2015 A	1.25-4.40%	4/1/2015	9,300,000	9/1/2037	9,300,000	-	-	9,300,000	273,885
Series 2015 B	1.25-2.40%	4/1/2015	700,000	9/1/2020	700,000	-	140,000	560,000	12,600
Series 2017	4.750%	8/29/2017	565,000	2/1/2024	-	565,000	40,000	525,000	11,331
Temporary Note:									
Temporary Note Series 2015	1.375%	7/23/2015	535,000	9/1/2017	535,000	-	535,000	-	3,678
Capital Leases Payable									
Musco Lighting	2.75%	7/23/2013	158,000	2/1/2018	32,918	-	32,918	-	905
Bus Lease (5)	2.75%	7/11/2013	253,740	2/1/2018	52,911	-	52,911	-	1,455
Apple Inc. (High School)	1.50%	5/22/2015	523,990	1/10/2019	264,508	-	131,270	133,238	3,966
Apple Inc. (Middle School)	3.08%	1/22/2015	209,251	7/15/2017	70,753	-	70,753	-	2,179
Truck and Plow lease	3.25%	1/6/2015	83,627	2/1/2020	51,891	-	16,747	35,144	1,686
Bus Lease (6)	3.50%	3/12/2015	514,698	2/1/2023	397,569	-	60,699	336,870	13,915
Textbook Lease (Math)	0.00%	6/10/2015	215,790	7/1/2020	143,860	-	35,965	107,895	-
Chevy Vans (2)	3.25%	8/7/2015	52,834	2/1/2020	32,183	-	10,386	21,797	1,046
Activity Buses (2)	3.50%	10/21/2015	338,700	2/1/2023	256,198	-	39,115	217,083	8,967
Band Instrument Lease	3.75%	5/19/2017	121,346	1/1/2022	121,346	-	23,868	97,478	2,830
Computer Software & Equipment	3.76%	3/24/2017	61,999	8/1/2019	61,999	-	20,903	41,096	833
Textbook lease (elementary)	1.00-3.00%	6/14/2017	281,298	10/1/2022	281,298	-	48,227	233,071	2,346
Chrome Books	1.73%	5/4/2017	119,457	2/1/2020	119,448	-	39,485	79,963	1,368
Apple Equipment	1.82%	4/5/2017	417,607	2/1/2021	407,607	-	92,644	314,963	5,645
Cases & Keyboards	1.89%	7/3/2017	69,965	2/3/2021	-	69,965	18,828	51,137	684
Equipment Lease Purchase	3.15%	6/21/2016	1,535,000	5/1/2031	1,445,000	-	85,000	1,360,000	45,518
Special Assessment lease	2.15-3.50%	12/21/2016	1,250,000	10/1/2036	730,324	-	-	730,324	-
I Mac Lab Computers	3.19%	5/25/2016	134,994	2/1/2020	85,459	-	16,555	68,904	1,363
Kansas Golf and Turf Lease	5.03%	9/20/2016	16,870	8/1/2019	16,870	-	5,368	11,502	791
Total Contractual Indebtedness					<u>\$ 63,182,142</u>	<u>\$ 634,965</u>	<u>\$ 2,341,642</u>	<u>\$ 61,475,465</u>	<u>\$ 2,207,013</u>

5. LONG-TERM DEBT (CONT.)

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

	Year								Total
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-3038	
Principal:									
General Obligation Bonds:									
Series 2012 A	\$ -	\$ -	\$ 695,000	\$ 1,175,000	\$ 1,310,000	\$ 8,855,000	\$ 13,420,000	\$ 19,540,000	\$ 44,995,000
Series 2012 B	895,000	995,000	365,000	-	-	-	-	-	2,255,000
Series 2015 A	-	-	85,000	285,000	310,000	2,000,000	2,815,000	3,805,000	9,300,000
Series 2015 B	180,000	200,000	180,000	-	-	-	-	-	560,000
Series 2017	25,000	30,000	30,000	30,000	35,000	375,000	-	-	525,000
Special Assessments									-
Series 2016	32,647	34,539	37,789	36,001	34,351	186,151	201,046	167,800	730,324
Capital Leases:									-
Apple Inc (High School)	133,238	-	-	-	-	-	-	-	133,238
Truck and Plow Lease	17,291	17,853	-	-	-	-	-	-	35,144
Bus Lease (6)	62,824	65,023	67,278	69,653	72,092	-	-	-	336,870
Textbooks (Math)	35,965	35,965	35,965	-	-	-	-	-	107,895
Chevy Vans	10,724	11,073	-	-	-	-	-	-	21,797
Activity Buses	40,484	41,901	43,355	44,885	46,457	-	-	-	217,082
Band Instruments	23,042	23,906	24,798	25,733	-	-	-	-	97,479
Computer Software & Equipment	20,162	20,934	-	-	-	-	-	-	41,096
Textbooks (elementary)	44,094	45,319	46,579	47,874	49,205	-	-	-	233,071
Chrome Books	39,636	40,327	-	-	-	-	-	-	79,963
Apple Equipment	103,089	104,983	106,891	-	-	-	-	-	314,963
Cases and Keyboards	18,628	18,983	13,526	-	-	-	-	-	51,137
Equipment	85,000	90,000	90,000	95,000	100,000	535,000	365,000	-	1,360,000
I Mac Lab Computers	33,907	34,997	-	-	-	-	-	-	68,904
Kansas Golf and Turf	5,619	5,883	-	-	-	-	-	-	11,502
Total Principal	1,806,350	1,816,686	1,821,181	1,809,146	1,957,105	11,951,151	16,801,046	23,512,800	61,475,465

5. LONG-TERM DEBT (CONT.)

	Year								
	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-3038	Total
Interest:									
General Obligation Bonds:									
Series 2012 A	\$ 1,753,100	\$ 1,753,100	\$ 1,742,675	\$ 1,708,750	\$ 1,659,050	\$ 7,351,394	\$ 5,308,656	\$ 2,065,600	\$ 23,342,325
Series 2012 B	40,713	20,474	4,615	-	-	-	-	-	65,802
Series 2015 A	273,885	273,885	273,035	267,910	258,985	1,171,420	850,481	339,931	3,709,532
Series 2015 B	9,400	5,600	1,800	-	-	-	-	-	16,800
Series 2017	11,331	24,938	23,750	22,325	20,900	37,287	-	-	140,531
Capital Leases:									
Apple Inc (High School)	1,998	-	-	-	-	-	-	-	1,998
Truck and Plow Lease	1,142	580	-	-	-	-	-	-	1,722
Bus Lease (6)	11,790	9,592	7,336	4,961	2,523	-	-	-	36,202
Chevy Vans	708	360	-	-	-	-	-	-	1,068
Activity Buses	7,598	6,181	4,727	3,197	1,626	-	-	-	23,329
Band Instruments	3,655	2,791	1,900	965	-	-	-	-	9,311
Computer Software & Equipment	1,573	801	-	-	-	-	-	-	2,374
Textbooks (elementary)	6,479	5,254	3,994	2,699	1,368	-	-	-	19,794
Chrome Books	1,218	526	-	-	-	-	-	-	1,744
Apple Equipment	5,291	3,397	1,468	-	-	-	-	-	10,156
Cases and Keyboards	684	884	528	166	-	-	-	-	2,262
Equipment	42,840	40,163	37,328	34,492	31,500	109,148	23,153	-	318,624
I Mac Lab Computers	1,389	281	-	-	-	-	-	-	1,670
Kansas Golf and Turf	539	276	-	-	-	-	-	-	815
Total Interest	<u>2,175,333</u>	<u>2,149,083</u>	<u>2,103,156</u>	<u>2,045,465</u>	<u>1,975,952</u>	<u>8,669,249</u>	<u>6,182,290</u>	<u>2,405,531</u>	<u>27,706,059</u>
Total Principal and Interest	<u>\$ 3,981,683</u>	<u>\$ 3,965,769</u>	<u>\$ 3,924,337</u>	<u>\$ 3,854,611</u>	<u>\$ 3,933,057</u>	<u>\$ 20,620,400</u>	<u>\$ 22,983,336</u>	<u>\$ 25,918,331</u>	<u>\$ 89,181,524</u>

6. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 2,399,589
General Fund	Contingency Reserve	K.S.A. 72-6478	102,113
General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	50,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	83,000
General Fund	Bilingual Education Fund	K.S.A. 72-6478	5,000
General Fund	Career and Postsecondary	K.S.A. 72-6478	120,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	1,090,000
Supplemental General Fund	At Risk (4 Yr Old) Fund	K.S.A. 72-6478	332,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	1,230,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	21,000
Supplemental General Fund	Professional Development	K.S.A. 72-6478	43,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	21,000
Supplemental General Fund	Career and Postsecondary	K.S.A. 72-6478	285,000
At Risk (4 Yr Old) Fund	Early Childhood Fund	K.S.A. 72-6478	391,297
			<u>\$ 6,172,999</u>

7. 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 1.00% contribution rate with a 0% moratorium from 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 SB 249 were nullified per HB2052 during fiscal year 2017.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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 \$1,385,258 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 \$17,018,609. 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 publically available on the website at www.kpers.org or can be obtained as described above.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

(b) Compensated Absences

Annual Leave

Each full-time teacher will be allowed 13 days of sick leave the first year of employment and 13 days per year, thereafter, accumulative to 80 days. Administrative personnel may accumulate up to 75 days.

Teachers employed part-time shall be granted leave on a pro-rated basis. Certified employees will be compensated for unused sick leave at the rate of \$20 per day upon retirement or early retirement from the District when in compliance with the early retirement eligibility guidelines.

Each classified employee will be allowed one sick day per month of contracted employment immediately following the successful completion of any initial probationary period cumulative to a maximum of 70 days. Any employee who has at least 15 consecutive years of employment with the District, may, upon retirement, apply for payment of unused sick leave at a rate of \$25 per day.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

Classified employees under contract for 12 months will receive non-cumulative vacation pay according to the following schedule.

1. Five days per year after the first and second year of employment.
2. Ten days per year after the third through the ninth year of employment.
3. Fifteen days per year after the tenth year of employment.

All vacation pay must be used by December 31 of the following year or it will be forfeited.

(c) Termination Benefits

The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b) plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2018, was \$221,158.

9. RELATED-PARTY TRANSACTIONS

During the year ended June 30, 2018, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2018, there was \$749,468 in amounts payable in the form of various leases to the financial institution. Total payments to the financial institution during the year ended June 30, 2018, were \$289,184.

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 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 disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

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. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018, and there were no settlements that exceeded insurance coverage in the past three years.

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

11. 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 NUMBER 313
BUHLER, KANSAS**

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2018

**Unified School District Number 313
Buhler, Kansas**

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

**Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2018**

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply With Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
GENERAL FUNDS:						
General Fund	\$ 14,351,094	\$ (409,813)	\$ -	\$ 13,941,281	\$ 13,941,281	\$ -
Supplemental General Fund	4,733,633	(117,823)	-	4,615,810	4,615,810	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Year Old) Fund	431,830	-	-	431,830	386,077	(45,753)
At Risk (K-12) Fund	1,364,000	-	-	1,364,000	1,303,163	(60,837)
Bilingual Education Fund	68,500	-	-	68,500	20,434	(48,066)
Capital Outlay Fund	2,400,000	-	-	2,400,000	1,992,081	(407,919)
Driver Training Fund	102,500	-	-	102,500	57,281	(45,219)
Food Service Fund	1,365,000	-	-	1,365,000	1,176,278	(188,722)
Professional Development Fund	57,000	-	-	57,000	57,000	-
Parent Education Fund	20,000	-	-	20,000	16,314	(3,686)
Special Education Fund	3,712,125	-	-	3,712,125	3,645,337	(66,788)
Career and Postsecondary Education	673,500	-	-	673,500	533,456	(140,044)
KPERS Retirement Contribution Fund	1,480,278	-	-	1,480,278	1,385,258	(95,020)
BOND AND INTEREST FUND:						
Bond and Interest Fund	3,066,506	-	-	3,066,506	3,062,337	(4,169)

**Unified School District Number 313
Buhler, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Motor vehicle tax	\$ 1,669	\$ 3,521	\$ -	\$ 3,521
State aid	10,377,709	11,558,171	11,816,918	(258,747)
KPERS state aid	897,138	-	-	-
Special education aid	2,336,330	2,379,589	2,534,176	(154,587)
Interest on idle funds	8,133	-	-	-
Miscellaneous income	42,818	-	-	-
Transfer from Driver Training Fund	49,352	-	-	-
Total Receipts	13,713,149	13,941,281	\$ 14,351,094	\$ (409,813)
Expenditures:				
Instruction -				
Certified salaries	4,216,716	4,853,430	\$ 4,490,961	\$ 362,469
Non-certified salaries	149,887	184,294	160,000	24,294
Insurance	524,459	570,775	600,000	(29,225)
Social Security	416,445	451,389	450,000	1,389
Other employee benefits	211,915	209,373	250,000	(40,627)
Purchased professional services	17,001	21,247	25,000	(3,753)
Purchased property services	13,271	15,686	15,000	686
Other purchased services	52,551	80,279	100,000	(19,721)
Supplies	(4,210)	43,155	75,000	(31,845)
Student Support Services -				
Non-certified salaries	2,807	2,435	5,000	(2,565)
Social Security	215	186	500	(314)
Other employee benefits	3	2	-	2
Purchased professional services	472	752	500	252
Supplies	15,529	21,343	20,000	1,343
Property and equipment	336	-	-	-
Instruction Support Staff -				
Certified salaries	268,953	234,659	300,000	(65,341)
Non-certified salaries	705	2,065	2,000	65
Insurance	25,403	23,021	30,000	(6,979)
Social Security	18,949	16,900	24,000	(7,100)
Other employee benefits	58,616	52,659	66,000	(13,341)

**Unified School District Number 313
Buhler, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance Over (Under)
	2017 Actual	Actual	Budget	
Expenditures (cont.):				
Instruction Support Staff -				
Purchased property services	\$ 191,474	\$ 188,439	\$ 200,000	\$ (11,561)
Other purchased services	30,547	22,836	40,000	(17,164)
Supplies	13,685	22,371	35,500	(13,129)
Books and periodicals	240	-	-	-
General Administration -				
Certified salaries	201,032	218,909	211,000	7,909
Non-certified salaries	38,247	35,430	50,000	(14,570)
Insurance	16,777	17,172	20,000	(2,828)
Social Security	17,158	18,528	20,000	(1,472)
Other employee benefits	3,630	3,560	5,000	(1,440)
Purchased professional services	38,916	39,856	30,000	9,856
Other purchased services	5,467	39,935	10,000	29,935
Supplies	366	692	500	192
School Administration -				
Certified salaries	605,886	612,389	620,000	(7,611)
Non-certified salaries	227,840	238,963	237,133	1,830
Insurance	76,794	78,151	82,000	(3,849)
Social Security	60,901	61,760	65,000	(3,240)
Other employee benefits	38,648	23,300	40,000	(16,700)
Other purchased services	8,900	10,653	10,000	653
Supplies	1,668	1,733	3,000	(1,267)
Other	2,355	2,832	2,500	332
Operations and Maintenance -				
Non-certified salaries	501,690	637,252	525,000	112,252
Insurance	98,006	118,255	105,000	13,255
Social Security	44,897	43,854	50,000	(6,146)
Other employee benefits	13,149	13,186	15,000	(1,814)
Other purchased property services	158,939	167,380	148,000	19,380
Other purchased services	325,186	223,953	250,000	(26,047)
Supplies	151,699	173,445	125,000	48,445
Property and equipment	32,626	31,584	-	31,584
Student Transportation -				
Vehicle Operating Services -				-
Non-certified salaries	295,885	410,241	350,000	60,241
Insurance	57,318	33,728	65,000	(31,272)
Social Security	24,270	28,766	35,000	(6,234)
Other employee benefits	9,765	15,299	12,000	3,299
Purchased property services	6,030	5,813	-	5,813
Other purchased services	45,062	18,882	40,000	(21,118)
Supplies	60,893	110,786	65,000	45,786

**Unified School District Number 313
Buhler, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance Over (Under)
	2017 Actual	Actual	Budget	
Expenditures (cont.):				
Student Transportation (cont.) -				
Vehicle Operating Services (cont.) -				
Property and equipment	\$ -	\$ 3,370	\$ -	\$ 3,370
Other	1,622	1,776	2,000	(224)
Vehicle Services & Maintenance Services -				
Non-certified salaries	120,812	57,628	130,000	(72,372)
Insurance	12,092	11,680	15,000	(3,320)
Social Security	9,010	9,347	12,000	(2,653)
Other employee benefits	3,356	3,701	5,000	(1,299)
Purchased property services	13,585	9,310	20,000	(10,690)
Supplies	46,470	59,758	50,000	9,758
Other Student Transportation Services -				
Purchased professional services	2,615	1,639	3,000	(1,361)
Other Support Services -				
Certified salaries	111,000	126,732	120,000	6,732
Non-certified salaries	304,501	297,670	315,000	(17,330)
Insurance	42,456	48,663	47,000	1,663
Social Security	30,057	30,876	35,000	(4,124)
Other employee benefits	21,322	21,124	22,000	(876)
Purchased professional services	187	22,479	5,000	17,479
Other purchased property services	75,315	61,008	12,000	49,008
Other purchased services	8,576	6,192	10,000	(3,808)
Supplies	5,244	3,372	7,500	(4,128)
Property and equipment	-	(1,879)	-	(1,879)
Other	(69,081)	(46,450)	10,000	(56,450)
Outgoing Transfers -				
Special Education Fund	2,715,633	2,399,589	3,000,000	(600,411)
Career and Postsecondary Education Fund	-	120,000	100,000	20,000
KPERs Special Retirement Contribution Fund	897,138	-	-	-
At Risk (4 year old) Fund	-	50,000	50,000	-
At Risk (K-12) Fund	-	83,000	50,000	33,000
Bilingual Education Fund	-	5,000	-	5,000
Contingency Reserve Fund	-	102,113	250,000	(147,887)
Adjustment to comply with legal max	-	-	(409,813)	409,813
Total Expenditures	13,747,879	13,941,281	\$ 13,941,281	\$ -
Receipts Over (Under) Expenditures	(34,730)	-		
Prior year cancelled encumbrances	14,718	-		
Unencumbered Cash, Beginning	20,012	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 313
Buhler, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 2,414,624	\$ 2,358,007	\$ 2,638,216	\$ (280,209)
Delinquent tax	69,321	54,520	12,091	42,429
Motor vehicle tax	184,249	335,078	303,451	31,627
Recreational vehicle tax	2,560	4,481	6,750	(2,269)
Commercial vehicle tax	5,411	7,129	6,921	208
Supplemental state aid	1,867,313	1,883,474	1,883,474	-
In lieu of taxes	-	-	4,152	(4,152)
Miscellaneous income	-	7	-	-
Total Receipts	4,543,478	4,642,696	\$ 4,855,055	\$ (212,359)
Expenditures:				
Instruction -				
Certified salaries	1,666,746	977,433	\$ 923,702	\$ 53,731
Insurance	22,506	39	25,000	(24,961)
Social Security	13,137	12,341	15,000	(2,659)
Other employee benefits	245	454	300	154
Other purchased services	11,556	12,018	12,000	18
Property and equipment	2,626	641	-	641
Operations and Maintenance -				
Water/sewer	68,514	71,321	70,000	1,321
Electricity	478,272	519,563	500,000	19,563
Other Support Services -				
Other purchased services	7,388	-	7,500	(7,500)
Outgoing Transfers -				
At Risk (4 Year Old) Fund	155,000	332,000	207,498	124,502
At Risk (K-12) Fund	925,000	1,230,000	1,357,633	(127,633)
Bilingual Education Fund	54,000	21,000	70,000	(49,000)
Driver Training Fund	-	-	10,000	(10,000)
Professional Development Fund	-	43,000	35,000	8,000
Parent Education Fund	13,000	21,000	20,000	1,000
Special Education Fund	804,500	1,090,000	980,000	110,000
Career and Postsecondary Education Fund	395,000	285,000	500,000	(215,000)
Adjustment to comply with legal max:	-	-	(117,823)	117,823
Total Expenditures	4,617,490	4,615,810	\$ 4,615,810	\$ -
Receipts Over (Under) Expenditures	(74,012)	26,886		
Unencumbered Cash, Beginning	156,395	82,383		
Unencumbered Cash, Ending	\$ 82,383	\$ 109,269		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

AT RISK (4 YR OLD) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Other Federal Aid	\$ -	\$ -	\$ 170,255	\$ 170,255
Transfer from General Fund	-	50,000	50,000	-
Transfer from Supplemental General Fund	155,000	332,000	207,498	(124,502)
Total Receipts	155,000	382,000	\$ 427,753	\$ (45,753)
Expenditures:				
Instruction -				
Certified salaries	-	(5,220)	\$ -	\$ (5,220)
Other	-	-	431,830	(431,830)
Outgoing Transfers -				
Early Childhood Fund	155,000	391,297	-	391,297
Total Expenditures	155,000	386,077	\$ 431,830	\$ (45,753)
Receipts Over (Under) Expenditures	-	(4,077)		
Unencumbered Cash, Beginning	4,077	4,077		
Unencumbered Cash, Ending	\$ 4,077	\$ -		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Transfer from General Fund	\$ -	\$ 83,000	\$ 50,000	\$ 33,000
Transfer from Supplemental General Fund	925,000	1,230,000	1,357,633	(127,633)
Other revenue from local sources	35,372	-	-	-
Total Receipts	960,372	1,313,000	\$ 1,407,633	\$ (94,633)
Expenditures:				
Instruction -				
Certified salaries	234,173	586,330	\$ 250,000	\$ 336,330
Non-certified salaries	120,683	110,761	126,000	(15,239)
Insurance	45,709	31,799	50,000	(18,201)
Social Security	33,139	24,177	38,000	(13,823)
Other employee benefits	13,259	11,703	20,000	(8,297)
Supplies	439	2,870	10,000	(7,130)
Student Support Services -				
Certified salaries	429,662	439,521	455,000	(15,479)
Non-certified salaries	18,673	19,932	25,000	(5,068)
Insurance	24,578	37,196	35,000	2,196
Social Security	30,559	32,339	40,000	(7,661)
Other employee benefits	4,639	6,535	10,000	(3,465)
Other Support Services -				
Certified salaries	-	-	200,000	(200,000)
Non-certified salaries	-	-	105,000	(105,000)
Total Expenditures	955,513	1,303,163	\$ 1,364,000	\$ (60,837)
Receipts Over (Under) Expenditures	4,859	9,837		
Unencumbered Cash, Beginning	2,400	7,259		
Unencumbered Cash, Ending	\$ 7,259	\$ 17,096		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ -	\$ 5,000	\$ -	\$ -
Transfer from Supplemental General Fund	54,000	21,000	70,000	(49,000)
Miscellaneous income	1,835	2,928	-	2,928
Total Receipts	55,835	28,928	\$ 70,000	\$ (41,072)
Expenditures:				
Instruction -				
Certified salaries	9,830	8,581	\$ 12,000	\$ (3,419)
Non-certified salaries	32,308	9,463	35,000	(25,537)
Insurance	5,364	677	7,500	(6,823)
Social Security	3,073	1,360	5,000	(3,640)
Other employee benefits	5,449	353	5,000	(4,647)
Supplies	810	-	2,000	(2,000)
Instruction Support Staff -				
Other purchased services	738	-	2,000	(2,000)
Total Expenditures	57,572	20,434	\$ 68,500	\$ (48,066)
Receipts Over (Under) Expenditures	(1,737)	8,494		
Unencumbered Cash, Beginning	1,952	215		
Unencumbered Cash, Ending	\$ 215	\$ 8,709		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance
	2017			Over
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,249,171	\$ 1,175,941	\$ 1,212,799	\$ (36,858)
Delinquent tax	28,277	26,210	6,270	19,940
Motor vehicle tax	101,153	137,313	136,628	685
Recreational vehicle tax	1,408	2,043	3,039	(996)
Commercial vehicle tax	2,976	2,920	3,116	(196)
In Lieu of tax	-	-	1,870	(1,870)
Watercraft tax	1,766	-	-	-
Capital outlay state aid	335,727	375,372	378,681	(3,309)
Interest on idle funds	-	5,856	-	5,856
Building rent	59,591	59,558	-	-
Reimbursements	60,658	98,106	150,000	(51,894)
Total Receipts	1,840,727	1,883,319	\$ 1,892,403	\$ (68,642)
Expenditures:				
Instruction -				
Purchased property services	53,124	7,856	\$ -	\$ 7,856
Supplies	157,443	208,513	190,000	18,513
Property and equipment	87,307	176,850	150,000	26,850
Other Supplemental Service -				
Property and equipment	19,441	1,879	25,000	(23,121)
Operations and Maintenance -				
Classified salaries	266,207	119,042	300,000	(180,958)
Insurance	12,792	11,256	20,000	(8,744)
Social Security	10,503	12,479	20,000	(7,521)
Other benefits	36,256	40,045	40,000	45
Repairs and maintenance	-	36,000	-	36,000
Property and equipment	35,046	27,348	40,000	(12,652)
Transportation -				
Property and equipment	15,259	-	15,000	(15,000)
Land improvement	348,637	119,343	-	119,343
Architectural and engineering services	18,652	38,037	-	38,037

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over (Under)
Expenditures (cont.):				
Building repairs	\$ 56,980	\$ 253,661	\$ -	\$ 253,661
Other construction services	-	-	800,000	(800,000)
Debt services	667,168	939,772	800,000	139,772
Total Expenditures	<u>1,784,815</u>	<u>1,992,081</u>	<u>\$ 2,400,000</u>	<u>\$ (407,919)</u>
Receipts Over (Under) Expenditures	55,912	(108,762)		
Unencumbered Cash, Beginning	1,018,498	1,074,974		
Prior Year Cancelled Encumbrances	<u>564</u>	<u>3,552</u>		
Unencumbered Cash, Ending	<u>\$ 1,074,974</u>	<u>\$ 969,764</u>		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ 25,472	\$ 26,880	\$ 28,000	\$ (1,120)
Transfer from Supplemental General	-	-	10,000	(10,000)
Miscellaneous reimbursements	52,650	39,933	50,000	(10,067)
Total Receipts	78,122	66,813	\$ 88,000	\$ (21,187)
Expenditures:				
Instruction -				
Certified salaries	51,618	19,490	\$ 60,000	\$ (40,510)
Social Security	3,921	1,457	5,000	(3,543)
Other employee benefits	4,043	134	5,000	(4,866)
Supplies	172	1,500	1,000	500
Purchased professional services	-	19,700	-	19,700
Operations and Maintenance -				
Motor fuel	-	5,000	-	5,000
Insurance	-	5,000	1,500	3,500
Supplies	-	5,000	-	5,000
Property and equipment	-	-	30,000	(30,000)
General Fund	49,352	-	-	-
Total Expenditures	109,106	57,281	\$ 102,500	\$ (45,219)
Receipts Over (Under) Expenditures	(30,984)	9,532		
Unencumbered Cash, Beginning	99,348	68,364		
Unencumbered Cash, Ending	\$ 68,364	\$ 77,896		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Receipts:				
State aid	\$ 12,185	\$ 12,076	\$ 12,000	\$ 76
Federal aid	560,644	550,002	594,407	(44,405)
Student sales - lunch and milk	571,188	571,960	525,519	46,441
Adult sales	46,155	46,645	94,034	(47,389)
Interest on idle funds	37	37	-	37
Miscellaneous revenue	47,870	32,458	50,000	(17,542)
Total Receipts	<u>1,238,079</u>	<u>1,213,178</u>	<u>\$ 1,275,960</u>	<u>\$ (62,782)</u>
Expenditures:				
Instruction Support Staff -				
Other purchased services	617	500	\$ -	\$ 500
Food Service Operation -				
Non-certified salaries	404,940	429,617	450,000	(20,383)
Insurance	76,743	60,980	85,000	(24,020)
Social Security	28,112	30,678	35,000	(4,322)
Other employee benefits	33,623	32,130	40,000	(7,870)
Other purchased services	10,989	12,930	15,000	(2,070)
Miscellaneous supplies	533,497	520,517	610,000	(89,483)
Property and equipment	19,802	38,623	50,000	(11,377)
Other	80,075	50,303	80,000	(29,697)
Total Expenditures	<u>1,188,398</u>	<u>1,176,278</u>	<u>\$ 1,365,000</u>	<u>\$ (188,722)</u>
Receipts Over (Under) Expenditures	49,681	36,900		
Unencumbered Cash, Beginning	424,129	473,810		
Prior Year Cancelled Encumbrances	-	924		
Unencumbered Cash, Ending	<u>\$ 473,810</u>	<u>\$ 511,634</u>		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance Over (Under)
	2017 Actual	Actual	Budget	(Under)
Receipts:				
Transfer from Supplemental General Fund	\$ -	\$ 43,000	\$ 35,000	\$ 8,000
State Source - Professional Development Aid	-	10,232	10,000	(20,232)
Miscellaneous income	-	12,430	-	(12,430)
Total Receipts	-	65,662	\$ 45,000	\$ (24,662)
Expenditures:				
Instruction -				
Certified salaries	(1,587)	(1,354)	\$ -	\$ (1,354)
Insurance	26	8	-	8
Social Security	1,472	939	-	939
Other benefits	26	55	-	55
Instruction Support Staff -				
Certified salaries	-	-	10,000	(10,000)
Social Security	101	327	2,000	(1,673)
Other employee benefits	1	24	-	24
Purchased professional services	8,803	15,013	10,000	5,013
Other purchased services	26,763	35,434	30,000	5,434
Supplies	3,395	6,554	5,000	1,554
Total Expenditures	39,000	57,000	\$ 57,000	\$ -
Receipts Over (Under) Expenditures	(39,000)	8,662		
Unencumbered Cash, Beginning	52,977	13,977		
Unencumbered Cash, Ending	\$ 13,977	\$ 22,639		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from Supplemental General Fund	\$ 13,000	\$ 21,000	\$ <u>20,000</u>	\$ <u>1,000</u>
Expenditures:				
Student Support Services -				
Purchased professional services	<u>16,314</u>	<u>16,314</u>	\$ <u>20,000</u>	\$ <u>(3,686)</u>
Receipts Over (Under) Expenditures	(3,314)	4,686		
Unencumbered Cash, Beginning	<u>3,926</u>	<u>612</u>		
Unencumbered Cash, Ending	\$ <u>612</u>	\$ <u>5,298</u>		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	2018			Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Receipts:				
Federal aid	\$ -	\$ 14,799	\$ -	\$ 14,799
SDAC funds	51,181	77,138	25,000	(52,138)
Transfer from General Fund	2,715,633	2,399,589	3,000,000	(600,411)
Transfer from Supplemental General Fund	804,500	1,090,000	980,000	110,000
Total Receipts	3,571,314	3,581,526	\$ 4,005,000	\$ (542,549)
Expenditures:				
Instruction -				
Other purchased services	3,163,313	3,280,397	\$ 3,342,625	\$ (62,228)
Supervision -				
Non-certified salaries	178,413	144,400	160,000	(15,600)
Insurance	17,943	20,711	20,000	711
Social Security	7,963	8,706	20,000	(11,294)
Other employee benefits	3,720	8,913	5,000	3,913
Other purchased services	25,000	10,000	22,500	(12,500)
Supplies	75,056	60,000	80,000	(20,000)
Vehicle Service and Maintenance -				
Non-certified salaries	-	67,850	40,000	27,850
Purchased property services	-	5,000	-	5,000
Supplies	20,000	38,010	20,000	18,010
Purchased professional services	-	1,350	2,000	(650)
Total Expenditures	3,491,408	3,645,337	\$ 3,712,125	\$ (66,788)
Receipts Over (Under) Expenditures	79,906	(63,811)		
Unencumbered Cash, Beginning	18,149	98,055		
Unencumbered Cash, Ending	\$ 98,055	\$ 34,244		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Miscellaneous revenue	\$ 172,424	\$ 177,284	\$ 175,000	\$ 2,284
Transfer from General Fund	-	120,000	100,000	20,000
Transfer from Supplemental General Fund	395,000	285,000	500,000	(215,000)
Total Receipts	567,424	582,284	\$ 775,000	\$ (192,716)
Expenditures:				
Instruction -				
Certified salaries	445,418	383,984	\$ 470,000	\$ (86,016)
Non-certified salaries	5,032	5,027	5,500	(473)
Insurance	30,788	35,352	35,000	352
Social Security	33,202	26,222	36,000	(9,778)
Other employee benefits	4,161	4,922	6,000	(1,078)
Supplies	41,675	46,975	70,000	(23,025)
Property and equipment	11,520	15,258	45,000	(29,742)
Other	1,684	11,223	-	11,223
Student Support Services -				
Purchased professional services	-	-	5,000	(5,000)
Other purchased services	-	-	1,000	(1,000)
Other Support Services -				
Purchased professional services	3,647	3,671	-	3,671
Other purchased services	540	822	-	822
Total Expenditures	577,667	533,456	\$ 673,500	\$ (140,044)
Receipts Over (Under) Expenditures	(10,243)	48,828		
Unencumbered Cash, Beginning	11,794	1,551		
Unencumbered Cash, Ending	\$ 1,551	\$ 50,379		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ -	\$ 1,385,258	\$ 1,480,278	\$ (95,020)
Transfer from General Fund	897,138	-	-	-
Total Receipts	897,138	1,385,258	\$ 1,480,278	\$ (95,020)
Expenditures:				
Employee Benefits -				
Instruction	592,111	914,270	\$ 976,983	\$ (62,713)
Student Support Services	8,971	13,853	14,802	(949)
Instruction Support Staff	26,914	41,558	44,406	(2,848)
General Administration	17,943	27,705	29,605	(1,900)
School Administration	71,771	110,821	118,422	(7,601)
Other Support Services	35,886	55,410	59,212	(3,802)
Operations and Maintenance	62,800	96,968	103,620	(6,652)
Student Transportation Services	53,828	83,115	88,816	(5,701)
Food Service Operation	26,914	41,558	44,412	(2,854)
Total Expenditures	897,138	1,385,258	\$ 1,480,278	\$ (95,020)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Transfer from General Fund	\$ -	\$ 102,113
Expenditures:		
Transfer to At Risk (K-12) Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	102,113
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 102,113</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

EARLY CHILDHOOD FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017</u>	<u>2018</u>
	<u>Actual</u>	<u>Actual</u>
Receipts:		
Other revenue from local source	\$ 290,242	\$ 182,294
Transfer from At Risk (4 Yr Old) Fund	<u>155,000</u>	<u>391,297</u>
Total Receipts	<u>445,242</u>	<u>573,591</u>
Expenditures:		
Instruction -		
Certified salaries	152,607	178,814
Non-certified salaries	181,365	233,029
Insurance	37,435	46,972
Social Security	23,855	27,604
Other employee benefits	6,396	8,218
Purchased professional services	32,795	25,210
Supplies	33,429	33,460
Property and equipment	<u>438</u>	<u>3,551</u>
Total Expenditures	<u>468,320</u>	<u>556,858</u>
Receipts Over (Under) Expenditures	(23,078)	16,733
Unencumbered Cash, Beginning	<u>23,078</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 16,733</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Federal aid	\$ 79,120	\$ 33,992
Expenditures:		
Instruction -		
Supplies	87,652	36,932
BHS Centennial	<u>-</u>	<u>3,149</u>
Total Expenditures	<u>87,652</u>	<u>40,081</u>
Receipts Over (Under) Expenditures	(8,532)	(6,089)
Unencumbered Cash, Beginning	108,243	100,024
Prior year cancelled encumbrances	<u>313</u>	<u>3</u>
Unencumbered Cash, Ending	<u>\$ 100,024</u>	<u>\$ 93,938</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

PERKINS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Private grant aid	\$ 1,994	\$ 22,792
Expenditures:		
Instruction -		
Certified salaries	22,300	-
Social Security	1,649	1,303
Other employee benefits	90	121
Supplies	2,205	272
Instruction Support Staff -		
Other purchased services	<u>1,675</u>	<u>28</u>
Total Expenditures	<u>27,919</u>	<u>1,724</u>
Receipts Over (Under) Expenditures	(25,925)	21,068
Unencumbered Cash, Beginning	<u>4,857</u>	<u>(21,068)</u>
Unencumbered Cash, Ending	<u>\$ (21,068)</u>	<u>\$ -</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

STUDENT MATERIAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Book rental fees	\$ 161,736	\$ 179,374
Other revenue from local source	<u>52,733</u>	<u>26,810</u>
Total Receipts	<u>214,469</u>	<u>206,184</u>
Expenditures:		
Instruction -		
Other purchased services	31,742	14,428
Supplies	104,966	170,423
Property and equipment	30,228	7,174
Instruction Support Staff -		
Supplies	<u>50</u>	<u>15</u>
Total Expenditures	<u>166,986</u>	<u>192,040</u>
Receipts Over (Under) Expenditures	47,483	14,144
Unencumbered Cash, Beginning	269,126	316,609
Prior year cancelled encumbrances	<u>-</u>	<u>275</u>
Unencumbered Cash, Ending	<u>\$ 316,609</u>	<u>\$ 331,028</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

TITLE I - LOW INCOME FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Federal aid	\$ 282,907	\$ 262,543
Expenditures:		
Instruction -		
Certified salaries	182,958	157,155
Non-certified salaries	53,126	66,335
Insurance	27,816	24,645
Social Security	16,159	13,849
Other employee benefits	2,197	(919)
Supplies	228	1,415
Equipment	213	-
Other	32	-
Instruction Support Staff -		
Social Security	-	63
Other purchased services	178	-
Total Expenditures	<u>282,907</u>	<u>262,543</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

TITLE II-PART A TEACHER QUALITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Federal aid	\$ 42,091	\$ 62,191
Expenditures:		
Instruction -		
Certified salaries	38,639	45,749
Social Security	103	322
Other employee benefits	2	-
Supplies	-	64
Instruction Support Staff -		
Certified salaries	-	5,076
Travel	3,347	10,980
Total Expenditures	<u>42,091</u>	<u>62,191</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

TITLE IV-A FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Federal aid	\$ -	\$ 7,567
Expenditures:		
Instruction Support Staff - Staff Development	-	7,567
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Unified School District Number 313
Buhler, Kansas**

SPECIAL PURPOSE FUND

UNIVERSAL KINDERGARTEN FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Private grant aid	\$ 37,700	\$ -
Expenditures:		
Instruction -		
Supplies	-	-
Receipts Over (Under) Expenditures	37,700	-
Unencumbered Cash, Beginning	(37,700)	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 313
Buhler, Kansas**

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		2018		
	2017			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,988,984	\$ 1,823,181	\$ 1,890,029	\$ (66,848)
Delinquent tax	45,455	41,726	9,982	31,744
Motor vehicle tax	161,309	219,007	217,633	1,374
Recreational vehicle tax	2,244	2,674	4,841	(2,167)
Commercial vehicle tax	4,745	4,646	4,963	(317)
In lieu of taxes	-	-	2,978	(2,978)
Other revenue	2,127	-	-	-
State aid	767,724	918,752	918,452	300
Total Receipts	<u>2,972,588</u>	<u>3,009,986</u>	<u>\$ 3,048,878</u>	<u>\$ (38,892)</u>
Expenditures:				
Principal	1,747,211	965,000	\$ 965,000	\$ -
Interest	1,098,969	2,096,587	2,096,506	81
Commission and postage	1,000	750	5,000	(4,250)
Total Expenditures	<u>2,847,180</u>	<u>3,062,337</u>	<u>\$ 3,066,506</u>	<u>\$ (4,169)</u>
Receipts Over (Under) Expenditures	125,408	(52,351)		
Unencumbered Cash, Beginning	<u>2,103,917</u>	<u>2,229,325</u>		
Unencumbered Cash, Ending	<u>\$ 2,229,325</u>	<u>\$ 2,176,974</u>		

**Unified School District Number 313
Buhler, Kansas**

CAPITAL PROJECTS FUND

2014 ATHLETIC FACILITIES BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts:		
Bond proceeds	\$ 1,198,560	\$ -
Expenditures:		
Architectural/engineering service	315,147	-
Construction services	4,524,143	-
Total Expenditures	4,839,290	-
Receipts Over (Under) Expenditures	(3,640,730)	-
Unencumbered Cash, Beginning	3,640,730	-
Unencumbered Cash, Ending	\$ -	\$ -

**Unified School District Number 313
Buhler, Kansas**

AGENCY FUNDS

STUDENT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2018

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Buhler High School -				
Art Club	\$ 666	\$ 868	\$ 600	\$ 934
Buhler Singers	11,293	30,436	27,877	13,852
Debate	1,574	9,222	9,738	1,058
FBLA	228	-	-	228
FCA	4,401	4,988	6,804	2,585
FCCLA	1,317	2,211	2,284	1,244
FFA	7,921	94,321	96,030	6,212
French Club	137	-	-	137
International Club	316	-	-	316
Junior Class	575	5,121	4,946	750
Key Club	2,076	442	771	1,747
National Honor Society	299	320	157	462
SADD	755	50	-	805
Scholars Bowl	392	1,133	864	661
Science Club	1,106	-	-	1,106
Senior Class	532	1,150	1,000	682
Spanish Club	15	1,555	1,375	195
Student Council	1,471	3,512	2,946	2,037
Robotics Club	409	-	-	409
Maroon Cru	39	-	-	39
BHS Crimestoppers	419	-	-	419
Senior Legacy Project	1,576	70	-	1,646
Golden Millenium Scholarship	2,000	1,200	2,000	1,200
Citizenship Day	166	500	440	226
Entrepreneurship	6,194	11,907	13,191	4,910
Quidditch Club	335	-	-	335
Graphic Design	135	-	42	93
Subtotal Buhler High School	<u>46,347</u>	<u>169,006</u>	<u>171,065</u>	<u>44,288</u>
BHS Athletics -				
Cheerleading	4,071	15,433	15,538	3,966
Dance Team	907	2,545	3,472	(20)
Subtotal BHS Athletics	<u>4,978</u>	<u>17,978</u>	<u>19,010</u>	<u>3,946</u>

**Unified School District Number 313
Buhler, Kansas**

AGENCY FUNDS

STUDENT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

Regulatory Basis

For the Year Ended June 30, 2018

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations (Cont.):				
Prairie Hills Middle School -				
Student Council	\$ 11,023	\$ 21,825	\$ 13,312	\$ 19,536
Band Projects	147	3,587	3,683	51
Subtotal Prairie Hills Middle School	<u>11,170</u>	<u>25,412</u>	<u>16,995</u>	<u>19,587</u>
Total Student Organization Funds	<u>62,495</u>	<u>212,396</u>	<u>207,070</u>	<u>67,821</u>
Other Agency Funds:				
Health Care Reserve Fund	(55,846)	2,054,303	2,008,620	(10,163)
Buhler Athletics sales tax	-	7,697	7,690	7
Buhler High School sales tax	86	3,814	3,900	-
Prairie Hills Middle School sales tax	<u>892</u>	<u>1,531</u>	<u>2,242</u>	<u>181</u>
Total Other Agency Funds	<u>(54,868)</u>	<u>2,067,345</u>	<u>2,022,452</u>	<u>(9,975)</u>
Total Agency Funds	<u>\$ 7,627</u>	<u>\$ 2,279,741</u>	<u>\$ 2,229,522</u>	<u>\$ 57,846</u>

**Unified School District Number 313
Buhler, Kansas**

DISTRICT ACTIVITY FUNDS

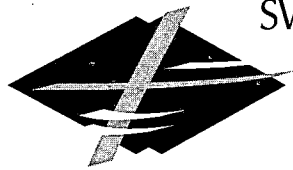
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics - High School	\$ 51,224	\$ 230,641	\$ 212,738	\$ 69,127	\$ -	\$ 69,127
Athletics - Prairie Hills MS	16,111	51,577	40,765	26,923	-	26,923
Total Gate Receipts	67,335	282,218	253,503	96,050	-	96,050
School Projects						
Buhler High School						
Activity Tickets	20,154	12,946	13,403	19,697	-	19,697
Ag Mechanics	8,835	5,700	8,762	5,773	-	5,773
Band Trips	26,248	159,309	174,024	11,533	-	11,533
BHS Library Media Center	1,608	814	298	2,124	-	2,124
Color Guard	2,855	19,716	12,038	10,533	-	10,533
Dramatics	421	-	-	421	-	421
Fall Musical	4,421	9,519	13,225	715	-	715
General	6,283	22,733	24,005	5,011	-	5,011
Guidance	2,631	8,878	7,289	4,220	-	4,220
Instrumental Music	42,890	54,682	54,993	42,579	-	42,579
Journalism	809	-	210	599	-	599
Plants Vo-Ag	9,004	4,035	7,027	6,012	-	6,012
English Department	729	1,367	1,920	176	-	176
Postage Activity	524	96	188	432	-	432
Student Flowers	210	-	-	210	-	210
Tech Ed Shop	1,079	380	965	494	-	494
Vocal Music	482	1,820	2,001	301	-	301
Yearbook	2,299	1,788	1,719	2,368	-	2,368
Prairie Hills Middle School						
Magazine and Book Sales	340	-	-	340	-	340
Musical Festival	86	-	-	86	-	86
Yearbook	1,320	623	1,678	265	-	265
Library Fines	665	826	-	1,491	-	1,491
Buhler Grade School						
Magazine	5,814	3,131	4,263	4,682	-	4,682
Book Fair	539	2,042	2,122	459	-	459
Positive World Change	536	696	923	309	-	309
Buhler CARES	-	18,576	18,576	-	-	-
Shinning Stars	-	12,544	12,544	-	-	-
Pre-K	-	-	-	-	-	-
Plum Creek Grade School						
Student Activity	3,397	12,294	12,638	3,053	-	3,053
Cares Club	-	58,990	58,990	-	-	-
Shinning Stars	-	25,360	25,360	-	-	-
Union Valley Grade School						
Library	570	4,444	4,060	954	-	954
Magazine	6,216	9,510	9,364	6,362	-	6,362
Cares Club	-	41,628	41,628	-	-	-
Shinning Stars	-	17,906	17,906	-	-	-
Total School Projects	150,965	512,353	532,119	131,199	-	131,199
Total District Activity Funds	\$ 218,300	\$ 794,571	\$ 785,622	\$ 227,249	\$ -	\$ 227,249

SINGLE AUDIT SECTION



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Unified School District Number 313
Buhler, KS 67522

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District Number 313, Buhler (the District), Kansas, as of and for the year ended June 30, 2018, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon dated October 2, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. sjhl.com

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 2, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Unified School District Number 313
Buhler, KS 67522

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 313, Buhler, Kansas's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

sjhl.com

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Report on Internal Control Over Compliance

Management of the District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 2, 2018

**Unified School District Number 313
Buhler, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO313	\$ 95,254
National School Lunch Program	10.555	DO313	453,343
Total Child Nutrition Cluster			548,597
Child and Adult Care Food Program			1,405
Total U.S. Department of Agriculture			550,002
<u>U.S. Department of Education</u>			
Passed through Kansas Department of Education:			
Title I - Grants to Local Educational Agencies	84.010	DO313	262,543
Title II-A - Improving Teacher Quality	84.367	DO313	62,191
Career and Technical Education - Carl Perkins Vocational Education	84.048	DO313	1,724
Student Support	84.424	DO313	7,567
Special Education Aid	97.042	DO313	14,799
Total U.S. Department of Education			348,824
Total Schedule of Expenditures of Federal Awards			\$ 898,826

Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 313, Buhler, Kansas (the District), under programs of the federal government for the year ended June 30, 2018. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The District has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Unified School District Number 313
Buhler, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2018

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	\$ 550,002
Title I - Low Income Fund	262,543
Title II-Part A Teacher Quality Fund	62,191
Perkins Reserve Fund	1,724
Title IV - A Fund	7,567
Special Education Fund	14,799
	<u>\$ 898,826</u>

**Unified School District Number 313
Buhler, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statement of the Unified School District Number 313, Buhler, Kansas was prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statement are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the Unified School District Number 313, Buhler, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Unified School District Number 313, Buhler, Kansas expressed an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2CFR § 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs include:

	<u>CFDA No.</u>
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B program was \$750,000.
9. Unified School District Number 313, Buhler, Kansas was not determined to be a low-risk auditee.

FINDINGS--FINANCIAL STATEMENT AUDIT

There were no reportable findings.

FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555

There were no reportable findings.

**Unified School District Number 313
Buhler, Kansas**

**SUMMARY OF PRIOR YEAR AUDIT FINDINGS
For the Year Ended June 30, 2018**

FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

Child Nutrition Cluster:

School Breakfast Program	10.553
National School Lunch Program	10.555

There were no reportable findings for June 30, 2017.