

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**FINANCIAL STATEMENT  
AND INDEPENDENT AUDITORS' REPORT**

**For the Year Ended June 30, 2019**

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**For the Year Ended June 30, 2019**

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**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**For the Year Ended June 30, 2019**

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# GUDENKAUF & MALONE, INC.

## Shareholder

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James Malone, CPA

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
Unified School District No. 403  
Otis, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 403, Otis, Kansas, a Municipality, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 included evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 403, Otis, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis of 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 No. 403 as of June 30, 2019, 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 No. 403 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis of 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 expenditures-agency funds; and schedules of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards

generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of USD 403, Otis, Kansas as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated November 28, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note A.

  
Gudenkauf & Malone, Inc.

September 19, 2019

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Fund</b>							
General	\$ -	\$ -	\$ 2,306,687	\$ 2,306,687	\$ -	\$ 178,986	\$ 178,986
Local Option	44,496	-	783,460	723,259	104,697	16,530	121,227
Total General Funds	44,496	-	3,090,147	3,029,946	104,697	195,516	300,213
<b>Special Purpose Fund</b>							
Capital Outlay	295,987	-	294,336	208,809	381,514	20,322	401,836
Driver Training	8,665	-	8,417	4,258	12,824	-	12,824
Food Service	43,395	-	152,758	151,153	45,000	921	45,921
Professional	20,898	-	32,758	19,352	34,304	7,181	41,485
Special Education	223,830	-	432,875	431,360	225,345	-	225,345
Vocational Education	87,509	-	173,251	87,685	173,075	10,425	183,500
Textbook Rental	41,531	-	12,453	26,643	27,341	22,803	50,144
Contingency Reserve	245,127	-	-	-	245,127	-	245,127
At-Risk (K-12)	70,886	-	274,000	197,471	147,415	8,450	155,865
At-Risk (4 Yr Old)	22,731	-	25,000	13,828	33,903	-	33,903
Bilingual Education	-	-	13,000	2,610	10,390	-	10,390
KPERS	-	-	164,761	164,761	-	-	-
South Wind Virtual	71,865	-	136,706	147,490	61,081	-	61,081
Title I	-	-	206,461	206,461	-	10,070	10,070
Title II A - Teacher Improvement	-	-	5,592	5,592	-	-	-
Title IV - ESSA Student Support	-	-	13,344	13,344	-	-	-
Title V & Federal Funds	-	-	2,100	2,100	-	-	-
Gifts and Grant	2,323	-	90,091	90,229	2,185	1,547	3,732
Small Rural Schools Grant	(17,811)	-	38,428	20,617	-	-	-
Carl Perkins Grant	-	-	1,390	1,390	-	-	-
District Activity	37,329	-	56,574	63,894	30,009	-	30,009
Total Special Purpose Funds	1,154,265	-	2,134,295	1,859,047	1,429,513	81,719	1,511,232
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 1,198,761</b>	<b>\$ -</b>	<b>\$ 5,224,442</b>	<b>\$ 4,888,993</b>	<b>\$ 1,534,210</b>	<b>\$ 277,235</b>	<b>\$ 1,811,445</b>
						Checking	\$ 266,474
						Money Market	1,404,330
						Savings	1,031
						Certificates of Deposit	200,532
						Total Cash	1,872,367
						Agency Funds Per Schedule 3	(60,922)
						<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 1,811,445</b>

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

# UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Municipal Financial Reporting Entity

Unified School District No. 403 is a municipal corporation governed by an elected seven-member board. This financial statement presents USD No. 403, Otis, Kansas.

The regulatory financial statement presents USD 403 of Otis, Ks (the municipality) and does not include any related municipal entities.

#### 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 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 fund, etc.).

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

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

#### Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Accounting and Auditing Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligation 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



# UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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 municipality 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 municipality to use the regulatory basis of accounting.

#### Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 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 district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

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

Textbook Rental Fund, Contingency Reserve Fund, District Activity, Title I, Title II, Title IV, Title V and Federal Funds, Small Rural Schools Grant Fund, Gifts and Grants Fund, and Carl Perkins Grant Fund

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

Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the district records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement.

Property Tax

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County appraiser annually determines assessed valuations based on real estate transactions recorded by the Register of Deeds and personal property transactions reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county.

In accordance with state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Property taxes are assessed on a calendar year basis and become a lien on property on November 1 of each year. The taxes are due one-half on December 20<sup>th</sup> and one-half the following May 10<sup>th</sup>. Any taxes unpaid at the due dates are considered delinquent.

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current operation of the school district and therefore are not susceptible to accrual.

Undistributed taxes from the prior year levy are recognized as income in the current year. It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statute

K.S.A. 10-113 requires no indebtedness be created for a fund in excess of available monies in that fund. The petty cash in the High School has a deficit cash balance at year end.

USD 403 has no other non-compliance with Kanas statutes that we are aware of.

NOTE C – 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 a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during the designated "peak periods," when required coverage is 50%. The District has not designated any "peak periods." All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$1,872,366 and the bank balance was \$1,975,862. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by 2 banks resulting in a concentration of credit risk. Of the bank balance, \$462,034 was covered by federal depository insurance, \$1,513,828 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

# UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE C – DEPOSITS AND INVESTMENTS - CONTINUED

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

### NOTE D – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$108,943 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

### NOTE E – INTERFUND TRANSACTIONS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Bilingual Education	K.S.A. 72-6428	11,000
General Fund	Virtual School	K.S.A. 72-6428	135,000
General Fund	Professional	K.S.A. 72-6428	30,000
General Fund	Special Education	K.S.A. 72-6428	430,000
General Fund	Drivers Education	K.S.A. 72-6428	2,000
General Fund	Vocational Ed	K.S.A. 72-6428	107,648
General Fund	At Risk (4 Yr Old)	K.S.A. 72-6428	25,000
General Fund	At Risk (K-12)	K.S.A. 72-6428	84,000
Local Option	Driver's Ed	K.S.A. 72-6433	2,000
Local Option	Food Service	K.S.A. 72-6433	49,858
Local Option	Vocational Ed	K.S.A. 72-6433	65,603
Local Option	At Risk (K-12)	K.S.A. 72-6433	190,000
Local Option	Bilingual Education	K.S.A. 72-6433	2,000

### NOTE F – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS/COMMITMENTS

#### Other Post-Employment Benefits

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

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE F – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS/COMMITMENTS - CONTINUED

*Death and Disability Other Post Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

Compensated Absences

*Sick Leave* Classified employees will be granted 10 days annually, per year accumulative to 85 days, of which a maximum of 75 days may be used in any one contract year. The annual amount of sick leave will be credited to the employee annually on July 1. Employees hired for summer help are not eligible for sick leave benefits. At the beginning certified employees will be credited 9 days based on a percent of total contract time, the unused portion shall accumulate to a maximum of 85 days, of which a maximum of 75 days may be used in any one contract year. Termination of employment shall automatically void all accumulated days of sick leave.

*Vacation* If granted, Employees with one (1) to nine (9) years of experience in the district will be granted ten (10) days of vacation per year. Employees with ten (10) years or more experience in the district will be granted fifteen (15) days of vacation per year. Employees with twenty (20) years or more experience in the district will be granted twenty (20) days of vacation per year. The additional days of vacation will commence on July 1 following the anniversary date of employment. Vacation days will not be accumulative.

NOTE G – 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](http://www.kpers.org) or by writing to KPERS (611 S. 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 establishes 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

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE G – DEFINED BENEFIT PENSION PLAN – CONTINUED

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$94,149 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,556,293. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup with KPERS for the fiscal year ended June 30, 2018. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE H – CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the district may be required to reimburse the grantor government.

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 the 2018 fiscal year to the 2019 fiscal year and there were no settlements that exceeded insurance coverage in the past three years.

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

NOTE I – RELATED PARTY TRANSACTIONS

In a governmental entity, related parties include members of the governing body, board members, administrative officials, and immediate families of administrative officials, board members, and members of the governing body. Required disclosures on related party transactions do not include compensation arrangements, expense allowances and similar items incurred in the ordinary course of operations. The following are not required to be reported, but are presented for information only.

	<u>2019</u>
Crazy 8	
Robert Mitchell, board member	\$22,364

UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE J – LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2019, 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>
Lease Purchase:									
Bus	3.19%	6/23/2017	166,838	6/15/2020	<u>112,933</u>	<u>-</u>	<u>55,580</u>	<u>57,353</u>	<u>1,830</u>
Total contractual indebtedness					<u>112,933</u>	<u>-</u>	<u>55,580</u>	<u>57,353</u>	<u>1,830</u>

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

	<u>2020</u>	<u>Total</u>
Principal		
Bus	<u>\$ 57,353</u>	<u>\$ 57,353</u>
Total principal	<u>57,353</u>	<u>57,353</u>
Interest		
Bus	<u>1,830</u>	<u>1,830</u>
Total interest	<u>1,830</u>	<u>1,830</u>
Total principal and interest	<u>\$ 59,183</u>	<u>59,183</u>



UNIFIED SCHOOL DISTRICT NO. 403, OTIS, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE I – SUBSEQUENT EVENTS

In August of 2019 the district made the final bus lease payment early, saving \$1,110 in interest. As of August 21, 2019, the district has no debt.

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

**UNIFIED SCHOOL DISTRICT NO. 432, OTIS-BISON  
OTIS, KANSAS**

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION**

**For the Year Ended June 30, 2019**

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended June 30, 2019**

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>General Funds:</b>						
General	\$ 2,539,117	\$ (259,617)	\$ 27,187	\$ 2,306,687	\$ 2,306,687	\$ -
Local Option	793,832	(73,271)	2,698	723,259	723,259	-
<b>Special Purpose Funds:</b>						
Capital Outlay	515,000	-	-	515,000	208,809	(306,191)
Driver Training	8,750	-	-	8,750	4,258	(4,492)
Food Service	195,000	-	-	195,000	151,153	(43,847)
Professional	35,750	-	-	35,750	19,352	(16,398)
Special Education	480,693	-	-	480,693	431,360	(49,333)
Vocational Education	108,000	-	-	108,000	87,685	(20,315)
At Risk (K-12)	310,500	-	-	310,500	197,471	(113,029)
At Risk (4 Yr Old)	50,000	-	-	50,000	13,828	(36,172)
Bilingual Education	2,610	-	-	2,610	2,610	-
South Wind Virtual	196,300	-	-	196,300	147,490	(48,810)
KPERS	268,491	-	-	268,491	164,761	(103,730)
<b>Total budgeted funds</b>	<b>\$ 5,504,043</b>	<b>\$ (332,888)</b>	<b>\$ 29,885</b>	<b>\$ 5,201,040</b>	<b>\$ 4,458,723</b>	<b>\$ (742,317)</b>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**GENERAL FUND**

		2019		Variance
	2018			Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Intergovernmental revenues				
State equalization aid	\$ 1,975,497	\$ 1,973,230	\$ 2,197,728	\$ (224,498)
Mineral production tax	5,706	7,067	-	7,067
Special Education Aid	272,260	299,203	341,389	(42,186)
Other Local Sources				
Miscellaneous	13,413	5,972	-	5,972
Preschool Tuition	27,813	21,215	-	21,215
Total cash receipts	2,294,689	2,306,687	\$ 2,539,117	\$ (232,430)
Expenditures and transfers subject to legal max				
Instruction				
Certified salaries	602,821	638,013	700,000	(61,987)
Non-certified salaries	44,977	34,977	50,000	(15,023)
Employee insurance	91,195	87,255	100,000	(12,745)
Social security	59,126	57,317	65,000	(7,683)
Other employee benefit	15,391	12,710	17,000	(4,290)
Purchased professional/technical services	4,600	7,861	20,000	(12,139)
General supplies (teaching)	72,357	62,293	70,000	(7,707)
Textbooks	-	-	20,000	(20,000)
Supplies (Technology Related)	17,536	14,694	25,000	(10,306)
Miscellaneous Supplies	997	22,426	10,000	12,426
Property	37,553	1,036	50,000	(48,964)
Total instruction	946,553	938,582	1,127,000	(188,418)
Student support services				
Certified salaries	8,908	53,010	12,000	41,010
Employee insurance	7,157	10,487	7,500	2,987
Social security	2,211	3,394	2,300	1,094
Other employee benefit	358	413	317	96
Other	6,366	5,778	25,000	(19,222)
Total student support services	25,000	73,082	47,117	25,965

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**GENERAL FUND - CONTINUED**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Expenditures and transfers - continued				
Instruction support staff				
Certified salaries	42,002	44,322	45,000	(678)
Non-certified salaries	-	-	5,000	(5,000)
Employee insurance	5,910	6,264	6,000	264
Social security	3,040	3,203	3,500	(297)
Other employee benefit	37	39	-	39
Purchased professional/technical services	1,298	810	7,500	(6,690)
Books/periodicals	243	60	10,000	(9,940)
Miscellaneous Supplies	74	122	10,000	(9,878)
Total instruction support staff	52,604	54,820	87,000	(32,180)
General administration				
Certified salaries	25,054	25,970	30,000	(4,030)
Non-certified salaries	50,527	52,044	55,000	(2,956)
Employee insurance	11,820	12,528	13,000	(472)
Social security	5,911	5,638	6,000	(362)
Other employee benefit	7,206	6,890	7,500	(610)
Purchased professional/technical services	35,938	22,153	20,000	2,153
Insurance	39,344	41,367	40,000	1,367
Communications	3,368	2,856	5,000	(2,144)
Supplies	2,006	4,233	2,000	2,233
Property	3,045	6,893	3,500	3,393
Other	8,581	15,670	30,000	(14,330)
Total general administration	192,800	196,242	212,000	(15,758)
School administration				
Certified salaries	67,525	69,504	75,000	(5,496)
Non-certified salaries	41,912	40,084	45,000	(4,916)
Employee insurance	11,874	14,696	12,000	2,696
Social security	7,438	7,237	8,000	(763)
Other employee benefit	17,081	16,693	20,000	(3,307)
Communications	6,787	6,562	8,000	(1,438)
Supplies	6,348	5,103	7,000	(1,897)
Property	9,332	8,910	20,000	(11,090)
Total school administration	168,297	168,789	195,000	(26,211)

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**GENERAL FUND - CONTINUED**

		2019		Variance
	2018			Over
	Actual	Actual	Budget	(Under)
Expenditures and transfers - continued				
Other Supplemental Services				
Certified salaries	24,527	24,974	27,000	(2,026)
Employee insurance	5,910	6,264	6,000	264
Social security	1,262	1,264	2,000	(736)
Purchased Professional/Technical Services	18,000	18,007	40,000	(21,993)
Other employee benefit	15	15	-	15
Total other supplemental services	49,714	50,524	75,000	(24,476)
Transfers				
Capital Outlay	84,460	-	100,000	(100,000)
Bilingual	-	11,000	1,000	10,000
Drivers Education	-	2,000	-	2,000
At-Risk (K-12) fund	-	84,000	50,000	34,000
At-Risk (4 Yr old) fund	50,000	25,000	25,000	-
Food Service fund	32,835	-	-	-
Professional Development Fund	20,000	30,000	25,000	5,000
Vocational Education fund	50,101	107,648	60,000	47,648
Contingency fund	10,000	-	-	-
Special Education fund	480,972	430,000	400,000	30,000
South Wind Virtual fund	131,353	135,000	135,000	-
Total transfers	859,721	824,648	796,000	28,648
Total expenditures and transfers	2,294,689	2,306,687	2,539,117	(232,430)
Adjustment for qualifying budget credits	-	-	27,187	(27,187)
Adjustment to comply with legal max	-	-	(259,617)	259,617
Total expenditures and transfers subject to legal max budget	2,294,689	2,306,687	<u>\$ 2,306,687</u>	<u>\$ -</u>
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Prior year cancelled encumbrances	-	-		
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**LOCAL OPTION FUND**

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Cash receipts				
General property taxes				
Ad valorem tax	\$ 634,140	\$ 662,838	\$ 26,722	\$ 636,116
Delinquent tax	5,928	7,236	3,254	3,982
Motor vehicle tax	45,587	45,102	40,017	5,085
Recreational vehicle tax	735	663	518	145
Supplemental State Aid	50,454	64,923	71,524	(6,601)
Miscellaneous	14,140	2,698	-	2,698
Total cash receipts	<u>750,984</u>	<u>783,460</u>	<u>\$ 142,035</u>	<u>\$ 641,425</u>
Expenditures and transfers				
Student Support Services				
Certified	34,580	31,460	40,000	(8,540)
Non-Certified	-	-	3,332	(3,332)
Social Security	-	1,726	2,000	(274)
Other purchased services	-	24	-	24
Total student support services	<u>34,580</u>	<u>33,210</u>	<u>45,332</u>	<u>(12,122)</u>
Operations and maintenance				
Non-certified	94,629	89,294	100,000	(10,706)
Insurance	17,260	12,528	20,000	(7,472)
Social security	8,904	6,467	7,000	(533)
Other employee benefits	7,236	5,434	-	5,434
Water/sewer/trash	10,848	10,159	10,000	159
Heating	20,191	25,322	20,000	5,322
Cleaning	-	-	2,000	(2,000)
Repairs	27,480	30,608	25,000	5,608
Building Repairs	710	7,789	2,000	5,789
Other	7,027	4,424	-	4,424
Supplies	21,117	18,713	20,000	(1,287)
Electricity	32,842	27,058	40,000	(12,942)
Other	3,953	5,370	-	5,370
Property	-	-	4,000	(4,000)
Motor fuel	599	712	1,000	(288)
Total operation and maintenance	<u>252,796</u>	<u>243,878</u>	<u>251,000</u>	<u>(7,122)</u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**LOCAL OPTION FUND - CONTINUED**

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Expenditures and transfers - continued				
Student Transportation Services				
Non-certified	49,613	45,364	52,000	(6,636)
Insurance	11,797	6,264	10,000	(3,736)
Social security	3,754	3,427	4,000	(573)
Other employee benefits	6,352	3,182	6,000	(2,818)
Total student transportation services	71,516	58,237	72,000	(13,763)
Vehicle Operating Services				
Mileage in Lieu of Transportation	269	-	1,000	(1,000)
Insurance	7,105	8,062	10,000	(1,938)
Motor Fuel	23,792	25,109	30,000	(4,891)
Supplies	44,436	32,040	50,000	(17,960)
Other	1,854	3,514	-	3,514
Total vehicle operating services	77,456	68,725	91,000	(22,275)
Other Student Transportation Services				
Non-certified	7,853	9,020	10,000	(980)
Social security	455	536	500	36
Other	170	192	-	192
Total other student transportation services	8,478	9,748	10,500	(752)
Transfers				
Food Service fund	47,114	49,858	65,000	(15,142)
Bilingual	-	2,000	2,000	-
Driver's Ed	2,000	2,000	2,000	-
At-Risk (K-12) fund	176,433	190,000	190,000	-
Vocational Ed	65,000	65,603	65,000	603
Special Education fund	-	-	-	-
Total transfers	290,547	309,461	324,000	(14,539)



**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**LOCAL OPTION FUND - CONTINUED**

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Expenditures and transfers - continued				
Total expenditures and transfers	735,373	723,259	793,832	(70,573)
Adjustment for qualifying budget credits	-	-	2,698	(2,698)
Adjustment to comply with legal max	-	-	(73,271)	73,271
Total expenditures and transfers subject to legal max budget	735,373	723,259	<u>\$ 723,259</u>	<u>\$ -</u>
Receipts over expenditures	15,611	60,201		
Unencumbered cash, beginning	28,885	44,496		
Prior year cancelled encumbrances	-	-		
Unencumbered cash, ending	<u>\$ 44,496</u>	<u>\$ 104,697</u>		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**CAPITAL OUTLAY FUND**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
General property tax				
Ad valorem property tax	\$ 161,253	\$ 165,339	\$ 175,104	\$ (9,765)
Delinquent tax	892	1,496	1,247	249
Motor Vehicle Tax	6,450	7,529	11,481	(3,952)
Recreation Vehicle Tax	102	1,029	150	879
Interest	5,102	10,673	-	10,673
Miscellaneous	272,241	108,270	-	108,270
Transfer from General	84,460	-	100,000	(100,000)
Total cash receipts	530,500	294,336	\$ 287,982	\$ 6,354
Expenditures				
Instruction	8,436	11,233	50,000	(38,767)
Support Services	-	-	50,000	(50,000)
Instructional Support Staff	-	-	30,000	(30,000)
General Administration	-	-	10,000	(10,000)
School Administration	-	-	50,000	(50,000)
Property (Equipment)	184	8,265	-	8,265
Equipment & Buses	131,732	96,582	-	96,582
Purchased Professional/Technical Services	-	-	-	-
Repair and remodeling building/bldg. improvements	373,922	92,729	250,000	(157,271)
Other	69	-	75,000	(75,000)
Total expenditures	514,343	208,809	515,000	(306,191)
Adjustment for qualifying budget credits	-	-	-	-
Total expenditures and transfers subject to legal max budget	514,343	208,809	\$ 515,000	\$ (306,191)
Receipts over (under) expenditures	16,157	85,527		
Unencumbered cash, beginning	279,830	295,987		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered cash, ending	\$ 295,987	\$ 381,514		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**DRIVER TRAINING FUND**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid	\$ 1,792	\$ 1,617	\$ 2,600	\$ (983)
Other Revenue	1,800	2,800	2,000	800
Transfer from General	-	2,000	-	
Transfer from Supp. General	2,000	2,000	2,000	-
Total cash receipts	5,592	8,417	\$ 6,600	\$ (183)
Expenditures				
Instruction				
Salaries	3,680	3,140	5,000	(1,860)
Social security	282	241	500	(259)
Other employee benefit	39	37	50	(13)
Supplies	24	62	2,000	(1,938)
Total instruction	4,025	3,480	7,550	(4,070)
Support Services				
Salaries	330	500	500	-
Social security	25	38	50	(12)
Total support services	355	538	550	(12)
Vehicle operation and maintenance				
Other Vehicle Maintenance	125	-	-	-
Motor fuel	377	240	650	(410)
Total vehicle operation/maintenance	502	240	650	(410)
Total expenditures	4,882	4,258	\$ 8,750	\$ (4,492)
Receipts (under) expenditures	710	4,159		
Unencumbered cash, beginning	7,955	8,665		
Unencumbered cash, ending	\$ 8,665	\$ 12,824		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**FOOD SERVICE FUND**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Intergovernmental revenues				
State aid	\$ 1,248	\$ 1,213	\$ 1,300	\$ (87)
Federal aid	53,082	53,686	64,752	(11,066)
Other revenues				
Lunch/breakfast - students	40,873	41,641	59,200	(17,559)
Adult Lunches	5,684	6,182	13,400	(7,218)
Miscellaneous	950	178	-	178
Transfer from Supplemental General	47,114	49,858	65,000	(15,142)
Total cash receipts	148,951	152,758	\$ 203,652	\$ (50,894)
Expenditures				
Food service operation				
Salaries	54,657	56,724	70,000	(13,276)
Employee insurance	17,730	15,103	20,000	(4,897)
Social security	3,910	4,157	5,000	(843)
Other employee benefits	4,243	2,185	5,000	(2,815)
Other purchased services	584	1,636	5,000	(3,364)
Food and milk	63,319	62,929	75,000	(12,071)
Miscellaneous supplies	4,041	7,024	5,000	2,024
Property	-	1,081	10,000	(8,919)
Other	224	314	-	314
Total food service operation	148,708	151,153	195,000	(43,847)
Total expenditures	148,708	151,153	\$ 195,000	\$ (43,847)
Receipts over (under) expenditures	243	1,605		
Unencumbered cash, beginning	43,152	43,395		
Unencumbered cash, ending	\$ 43,395	\$ 45,000		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**PROFESSIONAL FUND**

		2019		Variance
	2018 Actual	Actual	Budget	Over (Under)
Cash receipts				
State Aid	\$ 1,795	\$ 2,758	\$ 1,875	\$ 883
Miscellaneous Income	16	-	-	-
Transfer from General fund	20,000	30,000	25,000	5,000
	<u>21,811</u>	<u>32,758</u>	<u>\$ 26,875</u>	<u>\$ 5,883</u>
Total cash receipts				
Expenditures				
Certified	2,396	2,222	5,000	(2,778)
Non-Certified	-	507	750	(243)
Purchased Professional/Technical Services	8,480	16,567	20,000	(3,433)
Books and Periodicals	-	-	-	-
Supplies	37	56	10,000	(9,944)
Other	-	-	-	-
	<u>10,913</u>	<u>19,352</u>	<u>35,750</u>	<u>(16,398)</u>
Total expenditures				
	<u>10,913</u>	<u>19,352</u>	<u>\$ 35,750</u>	<u>\$ (16,398)</u>
Total expenditures				
Receipts over (under) expenditures	10,898	13,406		
Unencumbered cash, beginning	<u>10,000</u>	<u>20,898</u>		
Unencumbered cash, ending	<u>\$ 20,898</u>	<u>\$ 34,304</u>		

UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**SPECIAL EDUCATION FUND**

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Special Education Aid	\$ 4,473	\$ 2,875	\$ -	\$ 2,875
Transfer from General fund	480,972	430,000	400,000	30,000
Total cash receipts	485,445	432,875	\$ 400,000	\$ 32,875
Expenditures				
Instruction				
Payment to Special Ed. Co-op	385,044	410,920	434,693	(23,773)
Other	-	-	5,000	(5,000)
Total instruction	385,044	410,920	439,693	(28,773)
Student Transportation Services				
Salaries	11,108	12,069	20,000	(7,931)
Employee insurance	470	-	6,000	(6,000)
Social security	884	922	2,000	(1,078)
Other employee benefits	636	711	2,000	(1,289)
Total student transportation services	13,098	13,702	30,000	(16,298)
Vehicle Operating Services				
Insurance	914	1,272	1,000	272
Motor fuel	2,830	3,351	5,000	(1,649)
Supplies	75	150	-	150
Equip (Including Buses)	-	-	5,000	(5,000)
Other	615	1,965	-	1,965
Total vehicle operating services	4,434	6,738	11,000	(4,262)
Total expenditures	402,576	431,360	\$ 480,693	\$ (49,333)
Receipts (under) expenditures	82,869	1,515		
Unencumbered cash, beginning	140,961	223,830		
Unencumbered cash, ending	\$ 223,830	\$ 225,345		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**VOCATIONAL EDUCATION FUND**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfer from General fund	\$ 50,101	\$ 107,201	\$ 60,000	\$ 47,201
Transfer from Local Option Fund	65,000	66,050	65,000	1,050
Total cash receipts	115,101	173,251	\$ 125,000	\$ 48,251
Expenditures				
Instruction				
Certified salaries	34,860	69,266	65,000	4,266
Employee insurance	5,964	6,324	12,000	(5,676)
Social security	2,388	5,047	5,000	47
Other employee benefits	258	236	1,000	(764)
Supplies	19	6,812	15,000	(8,188)
Property	1,292	-	10,000	(10,000)
Total expenditures	44,781	87,685	\$ 108,000	\$ (20,315)
Receipts over (under) expenditures	70,320	85,566		
Unencumbered cash, beginning	17,189	87,509		
Unencumbered cash, ending	\$ 87,509	\$ 173,075		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**  
**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**TEXTBOOK RENTAL FUND**

	2018 Actual	2019 Actual
Cash receipts		
Textbook Rental Fees	\$ 7,925	\$ 8,003
Miscellaneous revenue	4,408	4,450
	<hr/>	<hr/>
Total cash receipts	12,333	12,453
	<hr/>	<hr/>
Expenditures		
Transfer to General Fund	-	
Supplies	488	248
Textbooks	5,065	26,395
	<hr/>	<hr/>
Total expenditures	5,553	26,643
	<hr/>	<hr/>
Receipts over (under) expenditures	6,780	(14,190)
Unencumbered cash, beginning	34,751	41,531
	<hr/>	<hr/>
Unencumbered cash, ending	\$ 41,531	\$ 27,341
	<hr/> <hr/>	<hr/> <hr/>



**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**CONTINGENCY RESERVE FUND**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Operating Transfers	\$ 10,000	\$ -
	<u>10,000</u>	<u>-</u>
Total cash receipts		
Expenditures and transfers		
Supplies	-	-
Transfer to General fund	-	-
Other	-	-
	<u>-</u>	<u>-</u>
Total expenditures and transfers		
	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	10,000	-
Unencumbered cash, beginning	<u>235,127</u>	<u>245,127</u>
Unencumbered cash, ending	<u>\$ 245,127</u>	<u>\$ 245,127</u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**AT RISK FUND (K-12)**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfer from General fund	\$ 32,835	\$ 84,000	\$ 50,000	\$ 34,000
Transfer from Supplemental General	176,433	190,000	190,000	-
Total cash receipts	209,268	274,000	\$ 240,000	\$ 34,000
Expenditures				
Certified salaries	152,062	168,089	200,000	(31,911)
Non-certified salaries	28,924	17,927	35,000	(17,073)
Insurance	4,970	2,248	10,000	(7,752)
Social security	1,523	3,766	4,000	(234)
Other employee benefits	741	626	1,500	(874)
Supplies	-	4,815	60,000	(55,185)
Total expenditures	188,220	197,471	\$ 310,500	\$ (113,029)
Receipts over expenditures	21,048	76,529		
Unencumbered cash, beginning	49,838	70,886		
Unencumbered cash, ending	\$ 70,886	\$ 147,415		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**AT RISK FUND (4 YR OLD)**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfer from General fund	\$ 50,000	\$ 25,000	\$ 25,000	\$ -
Other Revenue	-	-	25,000	(25,000)
Total cash receipts	50,000	25,000	\$ 50,000	\$ (25,000)
Expenditures				
Certified salaries	-	5,259	25,000	(19,741)
Non-certified salaries	22,771	4,817	15,000	(10,183)
Insurance	2,485	2,605	6,325	(3,720)
Social security	973	1,103	1,000	103
Other employee benefits	11	13	300	(287)
Supplies	889	31	2,375	(2,344)
Other	140	-	-	-
Total expenditures	27,269	13,828	\$ 50,000	\$ (36,172)
Receipts over expenditures	22,731	11,172		
Unencumbered cash, beginning	-	22,731		
Unencumbered cash, ending	\$ 22,731	\$ 33,903		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**BILINGUAL EDUCATION FUND**

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Transfer from General fund	\$ -	\$ 11,000	\$ 1,000	\$ 10,000
Transfer from Supplemental General	-	2,000	2,000	-
Total cash receipts	-	13,000	\$ 3,000	\$ 10,000
Expenditures				
Certified salaries	-	2,580	2,000	580
Social security	-	30	100	(70)
Other employee benefits	-	-	10	(10)
Supplies	-	-	500	(500)
Total expenditures	-	2,610	\$ 2,610	\$ -
Receipts over expenditures	-	10,390		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ 10,390		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**KPERS**

		2019		Variance
	2018			Over
	Actual	Actual	Budget	(Under)
Cash receipts				
State Aid	\$ 192,191	\$ 164,761	\$ 268,491	\$ (103,730)
Total cash receipts	192,191	164,761	\$ 268,491	\$ (103,730)
Expenditures				
Employee benefits	192,191	164,761	268,491	(103,730)
Total expenditures	192,191	164,761	\$ 268,491	\$ (103,730)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES**  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)

**SOUTH WIND VIRTUAL**

		2019		Variance
	2018			Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Transfer from General	\$ 131,353	\$ 135,000	\$ 135,000	\$ -
Misc Revenue	-	506	-	506
Tuition	200	1,200	1,000	200
Total cash receipts	131,553	136,706	\$ 136,000	\$ 706
Expenditures				
Instruction				
Certified salaries	5,862	-	125,000	(125,000)
Non-certified salaries	-	-	-	-
Employee insurance	5,910	12,031	13,500	(1,469)
Social security	6,310	7,777	7,250	527
Other employee benefits	647	4,558	550	4,008
Telephone	1,599	1,444	-	1,444
Supplies	346	269	25,000	(24,731)
Equipment/Software	9,777	45,933	20,000	25,933
Mileage	3,229	4,478	-	4,478
Payment to In-House Facility	56,400	70,800	-	70,800
Workshops	125	200	-	200
Other purchased services	-	-	5,000	(5,000)
Miscellaneous	-	-	-	-
Total expenditures	90,205	147,490	\$ 196,300	\$ (48,810)
Receipts over (under) expenditures	41,348	(10,784)		
Unencumbered cash, beginning	30,517	71,865		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered cash, ending	\$ 71,865	\$ 61,081		

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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**TITLE I**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal aid	\$ 165,686	\$ 187,525
Transfer from Title 2	8,840	5,592
Transfer from Title IV	<u>-</u>	<u>13,344</u>
Total cash receipts	<u>174,526</u>	<u>206,461</u>
Expenditures		
Instruction		
Certified salaries	85,978	60,195
Non-certified salaries	-	14,970
Employee insurance	5,964	10,341
Social security	2,921	7,212
Other employee benefits	316	285
Supplies	969	228
Books and Periodicals	-	3,065
VS Computer & Related Equipment	-	1,795
Equipment	-	4,529
Workshops	223	1,099
VS Salary	<u>78,153</u>	<u>102,742</u>
Total expenditures	<u>174,524</u>	<u>206,461</u>
Receipts over (under) expenditures	2	-
Unencumbered cash, beginning	(2)	-
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ -</u>

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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**TITLE II A - TEACHER IMPROVEMENT FUND**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal Aid	<u>\$ 6,488</u>	<u>\$ 5,592</u>
Total cash receipts	<u>6,488</u>	<u>5,592</u>
Expenditures		
Transfer to Title 1	<u>6,488</u>	<u>5,592</u>
Total expenditures	<u>6,488</u>	<u>5,592</u>
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	<u>-</u>	<u>-</u>
Unencumbered cash, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**TITLE IV - ESSA STUDENT SUPPORT**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal Aid	<u>\$ 2,352</u>	<u>\$ 13,344</u>
Total cash receipts	<u>2,352</u>	<u>13,344</u>
Expenditures		
Transfer to Title 1	<u>2,352</u>	<u>13,344</u>
Total expenditures	<u>2,352</u>	<u>13,344</u>
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	<u>-</u>	<u>-</u>
Unencumbered cash, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis**

**For the Year Ended June 30, 2019**

**(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**TITLE V AND FEDERAL FUNDS**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal Aid	<u>\$ -</u>	<u>\$ 2,100</u>
Total cash receipts	<u>-</u>	<u>2,100</u>
Expenditures		
Workshops, Expenses, Etc.	<u>-</u>	<u>2,100</u>
Total expenditures	<u>-</u>	<u>2,100</u>
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	<u>-</u>	<u>-</u>
Unencumbered cash, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**GIFTS AND GRANTS FUND**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Revenue from local sources	\$ 43,931	\$ 57,091
Pre-K Pilot Grant	-	33,000
	<u>43,931</u>	<u>90,091</u>
Total cash receipts		
Cash expenditures		
Wagner Family Scholarships	39,000	51,750
Forrest Tupper Scholarships	-	300
Supplies	1,381	348
Pre-K Pilot Expense	-	33,000
Equipment	5,840	4,831
	<u>46,221</u>	<u>90,229</u>
Total expenditures		
Receipts over (under) expenditures	(2,290)	(138)
Unencumbered cash, beginning	<u>4,613</u>	<u>2,323</u>
Unencumbered cash, ending	<u><u>\$ 2,323</u></u>	<u><u>\$ 2,185</u></u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**SMALL RURAL SCHOOLS GRANT FUND**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal Aid	\$ 2,030	\$ 38,428
	<u>2,030</u>	<u>38,428</u>
Total cash receipts		
	<u>2,030</u>	<u>38,428</u>
Cash expenditures		
Equipment	19,841	20,617
	<u>19,841</u>	<u>20,617</u>
Total expenditures		
	<u>19,841</u>	<u>20,617</u>
Receipts over (under) expenditures	(17,811)	17,811
Unencumbered cash, beginning	<u>-</u>	<u>(17,811)</u>
Unencumbered cash, ending	<u>\$ (17,811)</u>	<u>\$ -</u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the prior Year Ended June 30, 2018)**

**CARL PERKINS GRANT FUND**

	2018 Actual	2019 Actual
Cash receipts		
Miscellaneous Revenue	\$ 1,063	\$ 1,390
	<u>1,063</u>	<u>1,390</u>
Total cash receipts		
	<u>1,063</u>	<u>1,390</u>
Cash expenditures		
Supplies	1,005	-
Other	291	1,390
	<u>1,296</u>	<u>1,390</u>
Total expenditures		
	<u>1,296</u>	<u>1,390</u>
Receipts over (under) expenditures	(233)	-
Unencumbered cash, beginning	233	-
	<u>233</u>	<u>-</u>
Unencumbered cash, ending	\$ -	\$ -
	<u><u>-</u></u>	<u><u>-</u></u>

**UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
OTIS, KANSAS**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS**

Regulatory Basis  
For the Year Ended June 30, 2019

**AGENCY FUNDS**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>Student Organization Funds</b>				
<u>High School</u>				
Band Club	\$ 4,138	\$ 2,558	\$ 1,999	\$ 4,697
Cheerleaders - High School	75	5,727	1,561	4,241
Cheerleaders - Junior High	1,862	764	2,009	617
Class of 2017	-	340	340	-
Class of 2018	196	-	196	-
Class of 2019	11,646	5,913	17,475	84
Class of 2020	5,294	9,984	2,448	12,830
Class of 2021	5,109	5,090	2,623	7,576
Class of 2022	3,623	877	41	4,459
Class of 2023	-	1,624	-	1,624
Concessions	-	30,490	30,490	-
Dance Club	309	132	132	309
DECA	48	1,432	863	617
Kayettes	99	5,857	5,281	675
National Honor Society	84	280	-	364
SADD	5,310	8,782	8,308	5,784
Science Club	100	100	-	200
Student Council - High School	2,223	4,565	3,035	3,753
Student Council - Junior High	20	307	158	169
Tech	-	3,400	3,400	-
Tech Video	2,000	-	333	1,667
Yearbook	4,004	2,315	2,480	3,839
 Total student organization funds	 46,140	 90,537	 83,172	 53,505
 Revolving Insurance Fund	 8,620	 15,328	 16,531	 7,417
 Total Agency Funds	 <u>\$ 54,760</u>	 <u>\$ 105,865</u>	 <u>\$ 99,703</u>	 <u>\$ 60,922</u>

UNIFIED SCHOOL DISTRICT NO. 403, OTIS-BISON  
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**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
Regulatory Basis  
For the Year Ended June 30, 2019

**DISTRICT ACTIVITY FUNDS**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High School &amp; Junior High</b>							
Athletics - High School	\$ 13,109	\$ -	\$ 17,497	\$ 22,243	\$ 8,363	\$ -	\$ 8,363
Total Gate Receipts	13,109	-	17,497	22,243	8,363	-	8,363
<b>School Projects</b>							
<b>High School &amp; Junior High</b>							
Book and Horn Rental	-	-	5,245	5,245	-	-	-
General Petty Cash	-	-	2,073	2,137	(64)	-	(64)
Industrial Arts	5,573	-	1,443	1,366	5,650	-	5,650
Joe Peroli Memorial	1,497	-	6	-	1,503	-	1,503
Library	120	-	-	-	120	-	120
Quiz Bowl - High School	594	-	175	628	141	-	141
Gerald Bahr Memorial	-	-	-	-	-	-	-
Speech	2,486	-	740	559	2,667	-	2,667
Junior High Assessment	148	-	-	-	148	-	148
Subtotal High School & Junior High	10,418	-	9,682	9,935	10,165	-	10,165
<b>Elementary School</b>							
Book Rental	-	-	2,758	2,758	-	-	-
Petty Cash	-	-	500	500	-	-	-
General/Savings Account	1,576	-	4	548	1,032	-	1,032
Trash Bags	9,254	-	2,031	3,485	7,800	-	7,800
Accelerated Reader	2,017	-	1,276	1,685	1,608	-	1,608
Donations	955	-	608	522	1,041	-	1,041
Pre-School	-	-	21,218	21,218	-	-	-
Tech Fee	-	-	1,000	1,000	-	-	-
Band Fee	-	-	-	-	-	-	-
Subtotal Elementary School	13,802	-	29,395	31,716	11,481	-	11,481
Total School Projects	24,220	-	39,077	41,651	21,646	-	21,646
Total District Activity Funds	\$ 37,329	\$ -	\$ 56,574	\$ 63,894	\$ 30,009	\$ -	\$ 30,009