

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2018

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
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For the Year Ended June 30, 2018

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**TABLE OF CONTENTS**

Independent Auditors' Report .....	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	4
Notes to Financial Statement .....	6
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> .....	15
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by The Uniform Guidance .....	17

**Regulatory–Required Supplementary Information**

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis .....	19
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

**Governmental Type Funds**

**General Funds**

2-1 General Fund .....	20
2-2 Supplemental General Fund .....	23

**Special Purpose Funds**

2-3 Adult Education Fund .....	24
2-4 At Risk (4 Year Old) Fund .....	25
2-5 At Risk (K-12) Fund .....	26
2-6 Bilingual Education Fund .....	27
2-7 Capital Outlay Fund .....	28
2-8 Driver Training Fund .....	29
2-9 Declining Enrollment Fund .....	30
2-10 Extraordinary School Program Fund .....	31
2-11 Food Service Fund .....	32
2-12 Parent Education Program Fund .....	33
2-13 Summer School Fund .....	34
2-14 Special Education Fund .....	35
2-15 Virtual Education Fund .....	36
2-16 Vocational Education Fund .....	37
2-17 Professional Development Fund .....	38
2-18 KPERs Special Retirement Contribution Fund .....	39
2-19 Coop Special Education Fund .....	40
2-20 Recreation Commission Fund .....	41
2-21 Recreation Commission Employee Benefits Fund .....	42
2-22 Preschool Fund.....	43
2-23 Minor Child Care Fund .....	44
2-24 Reading Recovery Collaboration Fund .....	45

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2018

---

**TABLE OF CONTENTS (continued)**

2-25	Contingency Reserve Fund .....	46
2-26	Head Start Fund .....	47
2-27	Early Head Start Fund .....	48
2-28	Title I Fund .....	49
2-29	Title I Carryover Fund .....	50
2-30	Title I Migrant Fund .....	51
2-31	Title II A Teacher Quality Fund .....	52
2-32	Title III English Language Fund .....	53
2-33	Miscellaneous Mini Grants Fund .....	54
2-34	Mental Health Systems Fund .....	55
2-35	Smart Start 2015 Grant Fund .....	56
2-36	Smart Start 2016 Grant Fund .....	57
2-37	Textbooks and Materials Fund .....	58
 <b>Bond and Interest Fund</b>		
2-38	No Fund Warrant Fund .....	59
 Schedule 3 – Summary of Receipts and Disbursements – Regulatory Basis		
	Agency Funds .....	60
 Schedule 4 – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis		
	District Activity Funds .....	61
 <b>Supplementary Information</b>		
	Schedule of Findings and Questioned Costs .....	64
	Summary Schedule of Prior Audit Findings .....	66
	Schedule of Expenditures of Federal Awards .....	67
	Notes to Schedule of Expenditures of Federal Awards .....	69

## INDEPENDENT AUDITORS' REPORT

To the Board of Education

**Unified School District No. 489 Hays, Kansas**

Hays, Kansas

### Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 489 Hays, Kansas**, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### 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, 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.

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 489 Hays, 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 matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 489 Hays, 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 **Unified School District No. 489 Hays, Kansas** as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule 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 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated December 18, 2017. 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>. 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 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) 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 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statement as a whole.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2018, on our consideration of **Unified School District No. 489 Hays, Kansas'** 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 No. 489 Hays, Kansas'** 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 No. 489 Hays, Kansas'** internal control over financial reporting and compliance.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**  
Certified Public Accountants

December 17, 2018

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ 4,839	-	18,234,087	18,238,926	-	8,084	<b>8,084</b>
Supplemental General Fund	509,189	153	5,925,906	5,995,621	<b>439,627</b>	8,500	<b>448,127</b>
<b>Special Purpose Funds</b>							
At Risk (4 Year Old) Fund	-	-	281,521	281,521	-	25	<b>25</b>
At Risk (K-12) Fund	-	-	1,956,365	1,956,365	-	-	-
Bilingual Education Fund	-	-	166,249	166,249	-	-	-
Capital Outlay Fund	3,123,864	-	2,870,182	3,290,072	<b>2,703,974</b>	677,461	<b>3,381,435</b>
Driver Training Fund	73,603	-	66,294	58,505	<b>81,392</b>	1,102	<b>82,494</b>
Declining Enrollment Fund	4,403	-	258,202	241,727	<b>20,878</b>	-	<b>20,878</b>
Extraordinary School Program Fund	127,104	-	156,926	144,812	<b>139,218</b>	50	<b>139,268</b>
Food Service Fund	450,814	-	1,785,298	1,834,775	<b>401,337</b>	1,750	<b>403,087</b>
Parent Education Program Fund	28,053	-	108,489	108,488	<b>28,054</b>	2,913	<b>30,967</b>
Summer School Fund	6,970	-	-	-	<b>6,970</b>	-	<b>6,970</b>
Special Education Fund	11,804	-	4,254,235	4,196,543	<b>69,496</b>	-	<b>69,496</b>
Virtual Education Fund	-	-	226,324	226,324	-	-	-
Vocational Education Fund	-	-	539,119	539,119	-	-	-
Professional Development Fund	-	-	45,733	45,733	-	-	-
KPERS Special Retirement Contribution Fund	-	-	2,403,863	2,403,863	-	-	-
Coop Special Education Fund	1,925,506	150	6,759,565	6,903,203	<b>1,782,018</b>	789	<b>1,782,807</b>
Recreation Commission Fund	180,883	-	1,027,751	1,208,634	-	-	-
Recreation Commission Employee Benefits Fund	44,220	-	386,488	430,708	-	-	-
Preschool Fund	10,554	-	51,650	59,704	<b>2,500</b>	-	<b>2,500</b>
Munjor Child Care Fund	5,769	-	-	5,769	-	-	-
Reading Recovery Collaboration Fund	1,653	-	5,500	5,340	<b>1,813</b>	-	<b>1,813</b>
Contingency Reserve Fund	661,829	-	300,000	-	<b>961,829</b>	-	<b>961,829</b>
Head Start Fund	(186,088)	26,845	1,336,939	1,246,198	<b>(68,502)</b>	62,070	<b>(6,432)</b>
Early Head Start Fund	(151,511)	4,377	1,144,518	1,152,223	<b>(154,839)</b>	18,325	<b>(136,514)</b>
Title I Fund	(10,526)	-	403,681	393,155	-	3,443	<b>3,443</b>
Title I Carryover Fund	-	-	42,000	42,000	-	-	-
Title I Migrant Fund	1,096	-	54,000	55,096	-	11,409	<b>11,409</b>
Title II A Teacher Quality Fund	39	-	108,952	108,991	-	14,542	<b>14,542</b>
Title III English Language Fund	2,871	-	16,106	18,977	-	3,218	<b>3,218</b>
Miscellaneous Mini Grants Fund	4,721	-	1,238	954	<b>5,005</b>	-	<b>5,005</b>

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

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Special Purpose Funds (continued)</b>							
Smart Start 2016 Grant Fund	\$ (116,823)	-	343,333	382,855	(156,345)	6,223	(150,122)
Textbooks and Materials Fund	139,238	-	318,601	233,424	224,415	8,539	232,954
District Activity Funds	357,586	-	844,297	899,835	302,048	8,476	310,524
<b>Bond and Interest Fund</b>							
No Fund Warrant Fund	23,334	-	-	23,334	-	-	-
<b>Total Primary Government (Excluding Agency Funds)</b>	<u>\$ 7,234,994</u>	<u>31,525</u>	<u>52,423,412</u>	<u>52,899,043</u>	<u>6,790,888</u>	<u>836,919</u>	<u>7,627,807</u>
<b>Composition of Cash</b>				Checking Accounts		\$	6,015,675
				Savings Accounts			1,669,757
				Total Cash			7,685,432
				Agency Funds per Schedule 3			(57,625)
				<b>Total Primary Government (Excluding Agency Funds)</b>		\$	<u>7,627,807</u>

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



## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statement

June 30, 2018

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 489 Hays, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

#### **Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

#### **Unified School District No. 489 Hays, Kansas Foundation for Educational Excellence**

The Foundation is organized as a nonprofit organization in the State of Kansas for the purpose of providing charitable and educational functions to the District. Seven members of the Board of Trustees of the Foundation are also members of the Board of Education of the District. The Foundation's financial statements are not included in this report. Unaudited financial statements can be obtained by contacting the District Clerk.

#### **Recreation Commission**

Hays Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the tax for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Audited financial statements can be obtained by contacting the recreation commission's office.

The District is the primary government as defined in GASB #61. The board of education is elected by the public. The board has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

#### **Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

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

#### **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.

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2018

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**Special Purpose Fund** – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

#### **Basis of Accounting**

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.

#### **Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

#### **Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

#### **Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statement

June 30, 2018

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### 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. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

### NOTE 2 – 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:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 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 revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for trust funds and the following special purpose funds: Preschool Fund, Munjor Child Care Fund, Reading Recovery Collaboration Fund, Contingency Reserve Fund, Head Start Fund, Early Head Start Fund, Title I Fund, Title I Carryover Fund, Title I Migrant Fund, Title II A Teacher Quality Fund, Title III English Language Fund, Miscellaneous Mini Grants Fund, Mental Health Systems Fund, Smart Start 2015 Grant Fund, Smart Start 2016 Grant Fund, Textbooks and Materials Fund, and District Activity Funds.

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

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statement

June 30, 2018

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### NOTE 3 – DEPOSITS AND INVESTMENTS

**Unified School District No. 489 Hays, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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 K.S.A. 9-1405.

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$7,685,432 and the bank balance was \$8,745,680. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$998,763 was covered by federal depository insurance and \$7,746,917 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. The District had no investments at June 30, 2018.

### NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 489 Hays, Kansas** received \$1,042,516 subsequent to June 30, 2018 and as required by K.S.A. 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

### NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 489 Hays, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2018 were as follows:

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2018

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	\$ 166,249
General Fund	Virtual Education Fund	K.S.A. 72-5167	226,324
General Fund	Parent Education Program Fund	K.S.A. 72-5167	42,738
General Fund	Special Education Fund	K.S.A. 72-5167	4,237,125
General Fund	Coop Special Education Fun	K.S.A. 72-5167	96,016
General Fund	Textbook Fund	K.S.A. 72-5167	100,000
General Fund	Vocational Education Fund	K.S.A. 72-5167	513,260
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-5167	194,298
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	1,952,665
General Fund	Professional Development Fund	K.S.A. 72-5167	41,173
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	300,000
Special Education Fund	Coop Special Education Fund	K.S.A. 72-968	4,038,377
No Fund Warrant Fund	Capital Outlay Fund	Board Approved	23,334

**NOTE 6 – LITIGATION**

**Hays Unified School District No. 489 Hays, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Unified School District No. 489 Hays, Kansas** carries commercial insurance for risks of loss, including property, crime, inland marine, general liability, business automobile, school leader's professional liability, student accident, flood, and worker's compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**Unified School District No. 489 Hays, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 9 – OPERATING LEASES**

On June 1, 2013, **Unified School District No. 489 Hays, Kansas** entered into a lease agreement with Xerox Corporation to lease a Xerox D95 copier. The agreement calls for monthly payments of \$1,001 for 60 months. Payments totaling \$12,010 were made in 2018.

On July 1, 2013, the District entered into a lease agreement with Pitney Bowes for a postage machine. The lease agreement is payable in monthly payments of \$202 for 60 months. Payments of \$2,667 were made in 2018.

**NOTE 10 – DEFERRED COMPENSATION PLAN**

**Unified School District No. 489 Hays, Kansas** sponsors deferred compensation plans under Internal Revenue Code Sections 403(b) and 457(b). Permanent and part-time employees are eligible to

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2018

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participate under these plans. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

#### NOTE 11 – DEFINED BENEFIT PENSION PLAN

##### General Information about the Pension Plan

###### Plan Description

**Unified School District No. 489 Hays, Kansas** 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 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. 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 20 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 \$2,403,863 for the year ended June 30, 2018.

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

### Notes to Financial Statement

June 30, 2018

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#### Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$27,867,256. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

#### NOTE 12 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 489 Hays, Kansas** allows retirees to participate in the group health insurance plan. The District pays 100% of the premium for each retiree for single coverage and each retiree is responsible for any amounts above the single coverage premium. The District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of the 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.

The District provides post retirement healthcare benefits in accordance with state statutes. The District allows early retirees, those retiring under the provisions of full KPERS retirement requirements, to remain on the District's health policy until age 65 or Medicare eligible. It is required that these employees have been employed full-time by the District for the preceding 15 years before retirement. The year of retirement must be included in the 15 consecutive years of employment. Beginning in 2012-2013, there is a maximum 10 year payout. The annual District contribution will be frozen at the fiscal year 2013 actual cost of retiree health insurance. The District will pay a minimum of \$6,910 annually toward the retired employees' health insurance in the District pool for employees retiring prior to June 30, 2016. Employees that retired during the 2016-2017 school year would receive \$6,000 annually and employees that retired during the 2017-2018 school year would receive \$4,800 annually. For the year ended June 30, 2018, 79 retirees met those eligibility requirements. Expenditures for post retirement healthcare benefits are recognized as retirees report claims. During the year, expenditures of \$541,644 were recognized for post retirement healthcare.

Beginning in 2013-2014, the District started a 403(b) with negotiated match, based on base salary only. For early retirees, there will be a five year period, beginning in 2013-2014, to receive 10 years of retiree benefits when there is a minimum of 2% match for the 403(b), followed by a 5 year period to receive 7 years of retiree benefits. The retiree insurance program will end following the 10 year period. Staff who previously selected the retiree health insurance in lieu of the 403(b) and are no longer eligible will have the option to sign up for the 403(b). For these staff members, the district will provide up to 2 years of additional matching with a maximum match of 4% of the base salary each year. The additional match must be completed by the end of the 2018-2019 contract year.

## **UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2018

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### **NOTE 13 – COMPENSATED ABSENCES**

#### **Vacation**

Classified personnel who have completed a full year of service on June 1 are granted vacation based on length of service. All vacation awarded in any given year shall be taken during that same contract year.

#### **Sick Leave**

**Unified School District No. 489 Hays, Kansas'** contracts with various employees permit them to accumulate sick leave. Certified and non-certified personnel may accumulate sick leave at two days per annum and one day per contract month with full salary.

Classified staff hired in the 2015-2016 school year and subsequent years will be paid up to 80 days of unused sick leave at a rate of \$45 per day if a minimum of 20 days is accumulated.

For classified staff employed prior to the 2015-2016 school year and have a sick leave balance of 100 days or more as of June 30, 2015, they will be capped at their June 30, 2015 balance and paid \$65 per day less the first 20 days.

For classified staff employed prior to the 2015-2016 school year and have a sick leave balance under 100 days, they will be paid \$65 per day for a maximum payment of 80 days.

Upon termination, employees with five years of service will receive accumulated sick leave pay at their qualified rate. The potential liability for sick leave at June 30, 2018 was \$1,135,468. This is not reflected in the financial statement.

### **NOTE 14 – LONG-TERM DEBT**

**Unified School District No. 489 Hays, Kansas** has the following type of long-term debt.

#### **Lease Obligations**

A capital lease obligation in the amount of \$373,532 was entered into on June 1, 2015, for the purchase of Dell computers. The effective interest rate is 1.24% per annum.

A capital lease obligation in the amount of \$730,307 was entered into on June 15, 2015, for the purchase of Apple computers. The effective interest rate is 1.05% per annum.

A capital lease obligation in the amount of \$752,600 was entered into on March 1, 2012, for the construction of a classroom building. The effective interest rate is 3.00% per annum.

A capital lease obligation in the amount of \$1,136,844 was entered into on August 14, 2013, for the construction of the FEMA eight classroom addition. The effective interest rate is 2.38% per annum.

A capital lease obligation in the amount of \$1,160,250 was entered into on March 1, 2016, for the purchase of HVAC and controls system at Hays Middle School. The effective interest rate is 1.62% per annum.

Each capital lease contains a fiscal funding clause.



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Notes to Financial Statement

June 30, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Leases</b>									
Middle School Addition	3.00%	3/1/2012	\$ 752,600	8/15/2021	\$ 391,557	-	(74,996)	316,561	11,843
Middle School FEMA Addition	2.38%	8/14/2013	1,136,844	9/16/2022	611,873	-	(129,880)	481,993	14,563
Equipment - PCs	1.24%	6/1/2015	373,532	8/17/2017	124,795	-	(124,795)	-	1,556
Apple Computers	1.05%	6/15/2015	730,307	8/17/2017	243,868	-	(243,868)	-	2,565
Middle School - HVAC and controls system	1.62%	3/1/2016	1,160,250	3/1/2020	848,199	-	(288,010)	560,189	12,579
<b>Total Contractual Indebtedness</b>					<b>\$ 2,220,292</b>	<b>-</b>	<b>(861,549)</b>	<b>1,358,743</b>	<b>43,106</b>

Current maturities of long-term debt and interest for the next four years are as follows:

	YEAR				Total
	2019	2020	2021	2022	
<b>Capital Leases</b>					
Principal	\$ 503,008	483,292	221,428	151,015	<b>1,358,743</b>
Interest	28,863	18,617	9,853	4,075	<b>61,408</b>
<b>Total Capital Leases</b>	<b>\$ 531,871</b>	<b>501,909</b>	<b>231,281</b>	<b>155,090</b>	<b>1,420,151</b>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Supplementary Information

**INDEPENDENT AUDITORS' 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**

To the Board of Education

**Unified School District No. 489 Hays, Kansas**

Hays, Kansas

We have audited, in accordance with the 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, the financial statement of **Unified School District No. 489 Hays, Kansas**, as of and for the year ended June 30, 2018, and the related notes to the financial statement, and have issued our report thereon dated December 17, 2018. The report on the audited financial statement was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered **Unified School District No. 489 Hays, Kansas**' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas**' internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas**' 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 statements 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs (2018-001) that we consider to be a significant deficiency.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether **Unified School District No. 489 Hays, Kansas**' 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*.

### **Unified School District No. 489 Hays, Kansas' Response to Findings**

**Unified School District No. 489 Hays, Kansas**' response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. **Unified School District No. 489 Hays, Kansas**' response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

### **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.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

December 17, 2018

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

To the Board of Education

**Unified School District No. 489 Hays, Kansas**

Hays, Kansas

**Report on Compliance for Each Major Federal Program**

We have audited **Unified School District No. 489 Hays, Kansas'** compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 489 Hays, Kansas'** major federal programs for the year ended June 30, 2018. **Unified School District No. 489 Hays, Kansas'** major federal programs are identified in the summary of auditors' 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.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 489 Hays, Kansas'** 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 *Kansas Municipal Audit and Accounting Guide*; 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 **Unified School District No. 489 Hays, Kansas'** 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 **Unified School District No. 489 Hays, Kansas'** compliance.

**Opinion on Each Major Federal Program**

In our opinion, **Unified School District No. 489 Hays, Kansas** 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.

## Report on Internal Control Over Compliance

Management of **Unified School District No. 489 Hays, Kansas** 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 **Unified School District No. 489 Hays, Kansas'** 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 **Unified School District No. 489 Hays, Kansas'** 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.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

December 17, 2018

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

Funds	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>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 18,511,179	(407,283)	135,030	18,238,926	<b>18,238,926</b>	-
Supplemental General Fund	5,995,621	-	-	5,995,621	<b>5,995,621</b>	-
<b>Special Purpose Funds</b>						
At Risk (4 Year Old) Fund	326,850	-	-	326,850	<b>281,521</b>	(45,329)
At Risk (K-12) Fund	2,078,713	-	-	2,078,713	<b>1,956,365</b>	(122,348)
Bilingual Education Fund	176,665	-	-	176,665	<b>166,249</b>	(10,416)
Capital Outlay Fund	5,801,744	-	-	5,801,744	<b>3,290,072</b>	(2,511,672)
Driver Training Fund	115,323	-	-	115,323	<b>58,505</b>	(56,818)
Declining Enrollment Fund	241,727	-	-	241,727	<b>241,727</b>	-
Extraordinary School Program Fund	367,658	-	-	367,658	<b>144,812</b>	(222,846)
Food Service Fund	2,274,313	-	-	2,274,313	<b>1,834,775</b>	(439,538)
Parent Education Program Fund	119,372	-	-	119,372	<b>108,488</b>	(10,884)
Summer School Fund	6,970	-	-	6,970	-	(6,970)
Special Education Fund	4,198,624	-	-	4,198,624	<b>4,196,543</b>	(2,081)
Virtual Education Fund	251,720	-	-	251,720	<b>226,324</b>	(25,396)
Vocational Education Fund	570,290	-	-	570,290	<b>539,119</b>	(31,171)
Professional Development Fund	86,845	-	-	86,845	<b>45,733</b>	(41,112)
KPERS Special Retirement Contribution Fund	2,536,865	-	-	2,536,865	<b>2,403,863</b>	(133,002)
Coop Special Education Fund	8,620,660	-	-	8,620,660	<b>6,903,203</b>	(1,717,457)
Recreation Commission Fund	1,438,919	-	-	1,438,919	<b>1,208,634</b>	(230,285)
Recreation Commission Employee Benefits Fund	479,787	-	-	479,787	<b>430,708</b>	(49,079)

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

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	(Under)
<b>Receipts</b>				
<b>Intergovernmental Revenues</b>				
Equalization Aid	\$ 14,190,929	<b>15,545,886</b>	15,882,407	(336,521)
Mineral Severance Tax	13,911	<b>13,493</b>	14,000	(507)
State Aid	4,425	<b>5,187</b>	-	5,187
State Aid - KPERS	1,580,601	-	-	-
Special Education State Aid	2,326,197	<b>2,539,678</b>	2,609,831	(70,153)
SDAC Aid	38,529	-	-	-
<b>Total Intergovernmental Revenues</b>	<u>18,154,592</u>	<u><b>18,104,244</b></u>	<u>18,506,238</u>	<u>(401,994)</u>
<b>Other Local Sources</b>				
Reimbursements	43,624	<b>119,401</b>	-	119,401
Miscellaneous	-	<b>10,442</b>	-	10,442
Interest on Idle Funds	4,280	-	-	-
Operating Transfers	33,253	-	-	-
<b>Total Other Local Sources</b>	<u>81,157</u>	<u><b>129,843</b></u>	<u>-</u>	<u>129,843</u>
<b>Total Receipts</b>	<u>18,235,749</u>	<u><b>18,234,087</b></u>	<u>18,506,238</u>	<u>(272,151)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries and Benefits	5,062,754	<b>5,321,770</b>	5,284,820	36,950
Purchased Services	13,434	<b>17,094</b>	40,100	(23,006)
Supplies	55,891	<b>73,174</b>	330,750	(257,576)
Textbooks and Software	153,336	<b>146,993</b>	-	146,993
Other Expenditures	8,354	<b>5,625</b>	364,203	(358,578)
<b>Total Instruction</b>	<u>5,293,769</u>	<u><b>5,564,656</b></u>	<u>6,019,873</u>	<u>(455,217)</u>
<b>Student Support Services</b>				
Purchased Services	13,759	<b>12,668</b>	13,650	(982)
Supplies	4,094	-	1,950	(1,950)
<b>Total Student Support Services</b>	<u>17,853</u>	<u><b>12,668</b></u>	<u>15,600</u>	<u>(2,932)</u>
<b>Instructional Support Services</b>				
Salaries and Benefits	129,879	<b>102,356</b>	87,140	15,216
Purchased Services	21,617	<b>11,948</b>	37,000	(25,052)
Supplies	5,336	<b>6,345</b>	5,000	1,345
<b>Total Instruct. Support Services</b>	<u>\$ 156,832</u>	<u><b>120,649</b></u>	<u>129,140</u>	<u>(8,491)</u>



UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS  
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (continued)</b>				
<b>General Administration</b>				
Salaries and Benefits	\$ 409,176	419,226	530,940	(111,714)
Purchased Services	87,520	212,091	184,170	27,921
Supplies	5,598	7,907	-	7,907
Other Expenditures	11,493	13,695	15,595	(1,900)
<b>Total General Administration</b>	<u>513,787</u>	<u>652,919</u>	<u>730,705</u>	<u>(77,786)</u>
<b>School Administration</b>				
Salaries and Benefits	879,977	903,292	917,115	(13,823)
Purchased Services	19,742	9,288	12,525	(3,237)
<b>Total School Administration</b>	<u>899,719</u>	<u>912,580</u>	<u>929,640</u>	<u>(17,060)</u>
<b>Operations and Maintenance</b>				
Salaries and Benefits	890,781	883,826	887,590	(3,764)
Purchased Services	222,425	252,876	639,040	(386,164)
Supplies	154,718	136,854	155,550	(18,696)
Utilities	324,400	352,456	-	352,456
<b>Total Oper. and Maintenance</b>	<u>1,592,324</u>	<u>1,626,012</u>	<u>1,682,180</u>	<u>(56,168)</u>
<b>Student Transportation Services</b>				
Salaries and Benefits	593,426	677,889	643,825	34,064
Purchased Services	23,770	25,103	28,460	(3,357)
Supplies	52,367	44,975	74,200	(29,225)
Motor Fuel	41,384	50,857	30,050	20,807
Other Expenditures	3,277	3,047	5,600	(2,553)
<b>Total Student Trans. Services</b>	<u>714,224</u>	<u>801,871</u>	<u>782,135</u>	<u>19,736</u>
<b>Other Supplemental Services</b>				
Salaries and Benefits	573,202	672,311	625,690	46,621
Purchased Services	4,055	3,309	12,635	(9,326)
Other Expenditures	1,335	2,103	3,500	(1,397)
<b>Total Other Supp. Services</b>	<u>578,592</u>	<u>677,723</u>	<u>641,825</u>	<u>35,898</u>
<b>Operating Transfers</b>				
Bilingual Education	143,116	166,249	176,665	(10,416)
Parent Education Program	42,171	42,738	42,738	-
Special Education	4,093,841	4,237,125	4,186,820	50,305
Coop Special Education	-	96,016	-	96,016
Vocational Education	474,265	513,260	546,631	(33,371)

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS  
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Operating Transfers (continued)</b>				
At Risk (4 Year Old)	\$ 193,395	<b>194,298</b>	217,844	(23,546)
At Risk (K-12)	1,395,324	<b>1,952,665</b>	2,078,713	(126,048)
Virtual Education	146,943	<b>226,324</b>	251,720	(25,396)
Capital Outlay	69,095	-	-	-
Contingency Reserve	330,000	<b>300,000</b>	-	300,000
TextBook	-	<b>100,000</b>	-	100,000
Professional Development	-	<b>41,173</b>	78,950	(37,777)
KPERS	1,580,601	-	-	-
<b>Total Operating Transfers</b>	<u>8,468,751</u>	<u><b>7,869,848</b></u>	<u>7,580,081</u>	<u>289,767</u>
Adjustment to Comply With Legal Max	-	-	(407,283)	407,283
Legal General Fund Budget	18,235,851	<b>18,238,926</b>	18,103,896	135,030
(a) Adjustment for Qualifying Budget Credits	-	-	135,030	(135,030)
<b>Total Expenditures</b>	<u>18,235,851</u>	<u><b>18,238,926</b></u>	<u>18,238,926</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(102)	<b>(4,839)</b>		
<b>Unencumbered Cash - Beginning</b>	-	<b>4,839</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>4,941</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 4,839</u>	<u>-</u>		
<b>(a) Adjustment for Qualifying Budget Credit</b>				
Reimbursements Over Amount Budgeted			\$ 119,401	
Miscellaneous Over Amount Budgeted			10,442	
State Aid Over Amount Budgeted			5,187	
<b>Total</b>			<u>\$ 135,030</u>	

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 4,826,342	5,110,342	5,186,460	(76,118)
Intergovernmental Revenues				
Equalization Aid	827,850	815,564	816,734	(1,170)
<b>Total Receipts</b>	5,654,192	5,925,906	6,003,194	(77,288)
<b>Expenditures</b>				
Instruction	4,291,326	4,376,887	4,343,701	33,186
Instructional Support Services	152,878	212,702	187,320	25,382
General Administration	255	190	405	(215)
School Administration	664,356	676,490	700,325	(23,835)
Operations and Maintenance	741,715	729,352	763,870	(34,518)
<b>Total Expenditures</b>	5,850,530	5,995,621	5,995,621	-
<b>Receipts Over (Under) Expenditures</b>	(196,338)	(69,715)		
<b>Unencumbered Cash - Beginning</b>	705,337	509,189		
<b>Prior Year Cancelled Encumbrances</b>	190	153		
<b>Unencumbered Cash - Ending</b>	\$ 509,189	439,627		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Adult 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction	1,050	-	-	-
<b>Receipts Over (Under) Expenditures</b>	(1,050)	-		
<b>Unencumbered Cash - Beginning</b>	1,050	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**At Risk (4 Year 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 193,395	<b>194,298</b>	217,844	(23,546)
Reimbursements	-	<b>87,223</b>	109,006	(21,783)
<b>Total Receipts</b>	193,395	<b>281,521</b>	326,850	(45,329)
<b>Expenditures</b>				
Instruction	184,525	<b>271,343</b>	316,006	(44,663)
Supplies	318	<b>290</b>	340	(50)
Operations and Maintenance	8,559	<b>9,888</b>	10,504	(616)
<b>Total Expenditures</b>	193,402	<b>281,521</b>	326,850	(45,329)
<b>Receipts Over (Under) Expenditures</b>	(7)	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Prior Year Cancelled Encumbrances</b>	7	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Tuition Fees	\$ -	3,700	-	3,700
Operating Transfers	1,395,324	1,952,665	2,078,713	(126,048)
<b>Operating Transfers</b>	1,395,324	1,956,365	2,078,713	(122,348)
<b>Expenditures</b>				
Operations and Maintenance	598,740	1,058,802	1,264,348	(205,546)
Student Support Services	795,107	895,976	812,305	83,671
School Administration	1,477	1,587	2,060	(473)
<b>Total Expenditures</b>	1,395,324	1,956,365	2,078,713	(122,348)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 143,116	<b>166,249</b>	<u>176,665</u>	<u>(10,416)</u>
<b>Expenditures</b>				
Operations and Maintenance	<u>143,116</u>	<u><b>166,249</b></u>	<u>176,665</u>	<u>(10,416)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 2,658,373	<b>2,740,804</b>	2,599,806	140,998
Other Local Sources				
Interest on Idle Funds	3,486	<b>4,998</b>	8,000	(3,002)
Sale of Assets	16,730	<b>20,990</b>	-	20,990
Operating Transfers	69,095	<b>23,334</b>	-	23,334
Miscellaneous Income	23,623	<b>80,056</b>	45,000	35,056
<b>Total Receipts</b>	<u>2,771,307</u>	<u><b>2,870,182</b></u>	<u>2,652,806</u>	<u>217,376</u>
<b>Expenditures</b>				
Instruction	1,009,341	<b>1,712,080</b>	1,481,270	230,810
Central Services	21,436	<b>25,682</b>	26,165	(483)
Operations and Maintenance	885,339	<b>867,634</b>	2,938,282	(2,070,648)
Other Supplemental Services	380,311	<b>338,131</b>	400,500	(62,369)
Facility Acquisition and Construction	299,696	<b>346,545</b>	955,527	(608,982)
<b>Total Expenditures</b>	<u>2,596,123</u>	<u><b>3,290,072</b></u>	<u>5,801,744</u>	<u>(2,511,672)</u>
<b>Receipts Over (Under) Expenditures</b>	175,184	<b>(419,890)</b>		
<b>Unencumbered Cash - Beginning</b>	2,945,021	<b>3,123,864</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>3,659</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 3,123,864</u>	<u><b>2,703,974</b></u>		



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 19,584	<b>25,856</b>	13,720	12,136
Other Local Sources				
Fees	50,069	<b>40,438</b>	28,000	12,438
<b>Total Receipts</b>	69,653	<b>66,294</b>	<u>41,720</u>	<u>24,574</u>
<b>Expenditures</b>				
Instruction	42,525	<b>58,505</b>	<u>115,323</u>	<u>(56,818)</u>
<b>Receipts Over (Under) Expenditures</b>	27,128	<b>7,789</b>		
<b>Unencumbered Cash - Beginning</b>	46,475	<b>73,603</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>73,603</u>	<u><b>81,392</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Declining Enrollment 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)

			Current Year		
		Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>					
Taxes and Shared Revenues					
Taxes	\$	465,911	258,202	248,810	9,392
<b>Expenditures</b>					
State Payment		483,454	241,727	241,727	-
<b>Receipts Over (Under) Expenditures</b>		(17,543)	16,475		
<b>Unencumbered Cash - Beginning</b>		21,946	4,403		
<b>Unencumbered Cash - Ending</b>		\$ 4,403	20,878		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Extraordinary School Program 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Tuition Fees	\$ 155,235	<b>156,926</b>	220,000	(63,074)
Other Revenue	-	-	10,000	(10,000)
<b>Total Receipts</b>	155,235	<b>156,926</b>	230,000	(73,074)
<b>Expenditures</b>				
Instruction	11,112	<b>9,703</b>	98,665	(88,962)
Student Support Services	164,345	<b>135,109</b>	268,993	(133,884)
<b>Total Expenditures</b>	175,457	<b>144,812</b>	367,658	(222,846)
<b>Receipts Over (Under) Expenditures</b>	(20,222)	<b>12,114</b>		
<b>Unencumbered Cash - Beginning</b>	147,326	<b>127,104</b>		
<b>Unencumbered Cash - Ending</b>	\$ 127,104	<b>139,218</b>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 19,139	<b>19,289</b>	18,503	786
Federal Aid	936,556	<b>923,224</b>	864,390	58,834
Other Local Sources				
Food Service Receipts	797,010	<b>792,918</b>	940,407	(147,489)
Interest on Idle Funds	712	<b>556</b>	750	(194)
Miscellaneous Income	39,279	<b>49,311</b>	-	49,311
<b>Total Receipts</b>	<u>1,792,696</u>	<u><b>1,785,298</b></u>	<u>1,824,050</u>	<u>(38,752)</u>
<b>Expenditures</b>				
Operations and Maintenance	48,956	<b>51,132</b>	498,824	(447,692)
Food Service Operation	<u>1,705,254</u>	<u><b>1,783,643</b></u>	<u>1,775,489</u>	<u>8,154</u>
<b>Total Expenditures</b>	<u>1,754,210</u>	<u><b>1,834,775</b></u>	<u>2,274,313</u>	<u>(439,538)</u>
<b>Receipts Over (Under) Expenditures</b>	38,486	<b>(49,477)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>412,328</u>	<u><b>450,814</b></u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 450,814</u>	<u><b>401,337</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Parent Education Program 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 58,597	65,751	65,751	-
Other Local Sources				
Reimbursements	31,898	-	-	-
Operating Transfers	42,171	42,738	42,738	-
<b>Total Receipts</b>	132,666	108,489	108,489	-
<b>Expenditures</b>				
Student Support Services	129,722	104,392	114,864	(10,472)
Instructional Support Services	481	1,273	880	393
Operations and Maintenance	3,557	2,823	3,628	(805)
<b>Total Expenditures</b>	133,760	108,488	119,372	(10,884)
<b>Receipts Over (Under) Expenditures</b>	(1,094)	1		
<b>Unencumbered Cash - Beginning</b>	28,986	28,053		
<b>Prior Year Cancelled Encumbrances</b>	161	-		
<b>Unencumbered Cash - Ending</b>	\$ 28,053	28,054		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Summer School 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction	-	-	6,970	(6,970)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	6,970	<b>6,970</b>		
<b>Unencumbered Cash - Ending</b>	\$ 6,970	<b>6,970</b>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ -	17,110	-	17,110
Other Local Sources				
Operating Transfers	4,049,614	4,237,125	4,186,820	50,305
<b>Total Receipts</b>	4,049,614	4,254,235	4,186,820	67,415
<b>Expenditures</b>				
Student Transportation Services	116,685	158,166	213,940	(55,774)
Operating Transfers	3,921,125	4,038,377	3,984,684	53,693
<b>Total Expenditures</b>	4,037,810	4,196,543	4,198,624	(2,081)
<b>Receipts Over (Under) Expenditures</b>	11,804	57,692		
<b>Unencumbered Cash - Beginning</b>	-	11,804		
<b>Unencumbered Cash - Ending</b>	\$ 11,804	69,496		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Virtual 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Other Local Sources				
Operating Transfers	\$ 146,943	<b>226,324</b>	<u>251,720</u>	<u>(25,396)</u>
<b>Expenditures</b>				
Instruction	<u>230,360</u>	<u><b>226,324</b></u>	<u>251,720</u>	<u>(25,396)</u>
<b>Receipts Over (Under) Expenditures</b>	(83,417)	-		
<b>Unencumbered Cash - Beginning</b>	83,392	-		
<b>Prior Year Cancelled Encumbrances</b>	<u>25</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Vocational 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 24,052	25,859	23,659	2,200
Other Local Sources				
Operating Transfers	474,265	513,260	546,631	(33,371)
<b>Total Receipts</b>	498,317	539,119	570,290	(31,171)
<b>Expenditures</b>				
Instruction	498,317	539,119	570,290	(31,171)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ -	4,560	7,895	(3,335)
Other Local Sources				
Operating Transfers	-	41,173	78,950	(37,777)
<b>Total Receipts</b>	-	45,733	86,845	(41,112)
<b>Expenditures</b>				
Instruction	-	45,733	86,845	(41,112)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**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)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ -	2,403,863	2,536,865	(133,002)
Other Local Sources				
Operating Transfers	1,580,601	-	-	-
<b>Total Receipts</b>	1,580,601	2,403,863	2,536,865	(133,002)
<b>Expenditures</b>				
Instruction	1,059,003	1,610,588	1,699,700	(89,112)
Student Support Services	79,030	166,291	126,843	39,448
Operations and Maintenance	79,030	74,095	126,843	(52,748)
General Administration	63,224	96,155	101,475	(5,320)
School Administration	110,642	168,270	177,581	(9,311)
Other Supplemental Services	15,806	24,039	25,369	(1,330)
Operations and Maintenance	79,030	120,193	126,844	(6,651)
Student Transportation Services	47,418	72,116	76,105	(3,989)
Food Service Operation	47,418	72,116	76,105	(3,989)
<b>Total Expenditures</b>	1,580,601	2,403,863	2,536,865	(133,002)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Coop 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 2,237	937	-	937
Federal Aid	948,446	958,426	1,056,693	(98,267)
Medicaid - Federal Funded	163,820	-	-	-
Medicaid - State Funded	184,281	128,152	200,000	(71,848)
Other Local Sources				
Out of District Tuition	770,921	754,167	-	754,167
Reimbursed Equalization Aid	728,561	781,508	-	781,508
Interest on Idle Funds	2,498	1,982	-	1,982
Operating Transfers	3,965,352	4,134,393	5,438,461	(1,304,068)
<b>Total Receipts</b>	6,766,116	6,759,565	6,695,154	64,411
<b>Expenditures</b>				
Instruction	5,883,071	6,429,910	7,934,120	(1,504,210)
Student Support Services	26,054	27,909	39,020	(11,111)
Operations and Maintenance	6,633	12,698	12,800	(102)
Special Area Administration Services	177,329	222,223	447,529	(225,306)
School Administration	106,814	122,061	111,135	10,926
Other Supplemental Services	80,300	88,402	76,056	12,346
<b>Total Expenditures</b>	6,280,201	6,903,203	8,620,660	(1,717,457)
<b>Receipts Over (Under) Expenditures</b>	485,915	(143,638)		
<b>Unencumbered Cash - Beginning</b>	1,439,463	1,925,506		
<b>Prior Year Cancelled Encumbrances</b>	128	150		
<b>Unencumbered Cash - Ending</b>	\$ 1,925,506	1,782,018		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Recreation Commission 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 996,637	1,027,751	974,923	52,828
Other Local Sources				
Other Revenue	-	-	285,587	(285,587)
<b>Total Receipts</b>	996,637	1,027,751	1,260,510	(232,759)
<b>Expenditures</b>				
Community Service Operations	900,584	1,208,634	1,438,919	(230,285)
<b>Receipts Over (Under) Expenditures</b>	96,053	(180,883)		
<b>Unencumbered Cash - Beginning</b>	84,830	180,883		
<b>Unencumbered Cash - Ending</b>	\$ 180,883	-		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Recreation Commission Employee Benefits 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Taxes	\$ 363,681	<b>386,488</b>	366,440	20,048
Other Local Sources				
Other Revenue	-	-	69,220	(69,220)
<b>Total Receipts</b>	363,681	<b>386,488</b>	<u>435,660</u>	<u>(49,172)</u>
<b>Expenditures</b>				
Community Service Operations	339,151	<b>430,708</b>	<u>479,787</u>	<u>(49,079)</u>
<b>Receipts Over (Under) Expenditures</b>	24,530	<b>(44,220)</b>		
<b>Unencumbered Cash - Beginning</b>	19,690	<b>44,220</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>44,220</u>	<u>-</u>		

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Preschool Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Tuition Fees	\$ 54,825	51,650
<b>Expenditures</b>		
Instruction	54,931	59,704
<b>Receipts Over (Under) Expenditures</b>	(106)	(8,054)
<b>Unencumbered Cash - Beginning</b>	10,660	10,554
<b>Unencumbered Cash - Ending</b>	\$ 10,554	2,500

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Munjoy Child Care Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Student Support Services	671	5,769
Operating Transfers	4,516	-
<b>Total Expenditures</b>	5,187	5,769
<b>Receipts Over (Under) Expenditures</b>	(5,187)	(5,769)
<b>Unencumbered Cash - Beginning</b>	10,956	5,769
<b>Unencumbered Cash - Ending</b>	\$ 5,769	-



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Reading Recovery Collaboration Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Tuition Fees	\$ 5,395	5,500
<b>Expenditures</b>		
Instructional Support Services	6,741	5,340
<b>Receipts Over (Under) Expenditures</b>	(1,346)	160
<b>Unencumbered Cash - Beginning</b>	2,999	1,653
<b>Unencumbered Cash - Ending</b>	\$ 1,653	1,813

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Contingency Reserve Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Operating Transfers	\$ 330,000	300,000
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	330,000	300,000
<b>Unencumbered Cash - Beginning</b>	331,829	661,829
<b>Unencumbered Cash - Ending</b>	\$ 661,829	961,829

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Head Start Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 1,403,527	1,336,939
<b>Expenditures</b>		
Instruction	1,066,933	1,146,135
School Administration	71,331	67,175
Capital Outlay	13,218	-
Operations and Maintenance	29,905	32,888
<b>Total Expenditures</b>	1,181,387	1,246,198
<b>Receipts Over (Under) Expenditures</b>	222,140	90,741
<b>Unencumbered Cash - Beginning</b>	(408,228)	(186,088)
<b>Prior Year Cancelled Encumbrances</b>	-	26,845
<b>Unencumbered Cash - Ending</b>	\$ (186,088)	(68,502)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Early Head Start Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
State Aid	\$ 15,910	31,439
Federal Aid	1,134,819	1,113,079
Operating Transfers	4,516	-
<b>Total Receipts</b>	<u>1,155,245</u>	<u>1,144,518</u>
<b>Expenditures</b>		
Instruction	968,495	1,020,431
School Administration	47,841	50,441
Capital Outlay	43,844	19,987
Operations and Maintenance	59,047	61,364
<b>Total Expenditures</b>	<u>1,119,227</u>	<u>1,152,223</u>
<b>Receipts Over (Under) Expenditures</b>	36,018	(7,705)
<b>Unencumbered Cash - Beginning</b>	(190,979)	(151,511)
<b>Prior Year Cancelled Encumbrances</b>	<u>3,450</u>	<u>4,377</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ (151,511)</u>	<u>(154,839)</u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 429,307	403,681
<b>Expenditures</b>		
Instruction	429,301	383,102
General Administration	10,532	10,053
<b>Total Expenditures</b>	439,833	393,155
<b>Receipts Over (Under) Expenditures</b>	(10,526)	10,526
<b>Unencumbered Cash - Beginning</b>	-	(10,526)
<b>Unencumbered Cash - Ending</b>	\$ (10,526)	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Carryover Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 64,000	42,000
<b>Expenditures</b>		
Instruction	64,000	42,000
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title I Migrant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 54,000	54,000
<b>Expenditures</b>		
Instruction	51,881	53,104
School Administration	2,119	1,992
<b>Total Expenditures</b>	54,000	55,096
<b>Receipts Over (Under) Expenditures</b>	-	(1,096)
<b>Unencumbered Cash - Beginning</b>	-	1,096
<b>Prior Year Cancelled Encumbrances</b>	1,096	-
<b>Unencumbered Cash - Ending</b>	\$ 1,096	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title II A Teacher Quality Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 121,095	108,952
<b>Expenditures</b>		
Instruction	121,095	108,991
<b>Receipts Over (Under) Expenditures</b>	-	(39)
<b>Unencumbered Cash - Beginning</b>	-	39
<b>Prior Year Cancelled Encumbrances</b>	39	-
<b>Unencumbered Cash - Ending</b>	\$ 39	-



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Title III English Language Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 14,888	16,106
<b>Expenditures</b>		
Instruction	14,888	18,977
<b>Receipts Over (Under) Expenditures</b>	-	(2,871)
<b>Unencumbered Cash - Beginning</b>	-	2,871
<b>Prior Year Cancelled Encumbrances</b>	2,871	-
<b>Unencumbered Cash - Ending</b>	\$ 2,871	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Miscellaneous Mini Grants Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
Public Grants	\$ 1,950	738
Sophie's Fund	1,000	500
<b>Total Receipts</b>	<u>2,950</u>	<u>1,238</u>
<b>Expenditures</b>		
Instruction	525	747
Sophie's Meals	107	207
<b>Total Expenditures</b>	<u>632</u>	<u>954</u>
<b>Receipts Over (Under) Expenditures</b>	2,318	284
<b>Unencumbered Cash - Beginning</b>	<u>2,403</u>	<u>4,721</u>
<b>Unencumbered Cash - Ending</b>	\$ <u><u>4,721</u></u>	<u><u>5,005</u></u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Mental Health Systems Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Reimbursement	\$ 2,939	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	2,939	-
<b>Unencumbered Cash - Beginning</b>	(2,939)	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Smart Start 2015 Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Instruction	28	-
<b>Receipts Over (Under) Expenditures</b>	(28)	-
<b>Unencumbered Cash - Beginning</b>	28	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Smart Start 2016 Grant Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2018  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
State Aid	\$ 431,910	340,963
Federal Aid	-	2,370
<b>Total Receipts</b>	431,910	343,333
<b>Expenditures</b>		
Instruction	294,957	321,512
Student Support Services	61,123	54,235
Operations and Maintenance	5,365	7,108
<b>Total Expenditures</b>	361,445	382,855
<b>Receipts Over (Under) Expenditures</b>	70,465	(39,522)
<b>Unencumbered Cash - Beginning</b>	(189,488)	(116,823)
<b>Prior Year Cancelled Encumbrances</b>	2,200	-
<b>Unencumbered Cash - Ending</b>	\$ (116,823)	(156,345)

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**Textbooks and Materials Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Sources		
State Aid	\$ 35	400
Operating Transfers	-	100,000
Textbook and Material Fees	283,941	218,201
<b>Total Receipts</b>	283,976	318,601
<b>Expenditures</b>		
Instruction	265,440	206,547
Student Support Services	4,924	5,295
Instructional Support Services	20,499	20,068
School Administration	1,984	1,514
<b>Total Expenditures</b>	292,847	233,424
<b>Receipts Over (Under) Expenditures</b>	(8,871)	85,177
<b>Unencumbered Cash - Beginning</b>	147,255	139,238
<b>Prior Year Cancelled Encumbrances</b>	854	-
<b>Unencumbered Cash - Ending</b>	\$ 139,238	224,415

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**No Fund Warrant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Taxes and Shared Revenues		
Taxes	\$ 11,950	-
<b>Expenditures</b>		
Operating Transfers	33,253	23,334
<b>Receipts Over (Under) Expenditures</b>	(21,303)	(23,334)
<b>Unencumbered Cash - Beginning</b>	44,637	23,334
<b>Unencumbered Cash - Ending</b>	\$ 23,334	-

## UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
Class of 2017	\$ 2,694	45	2,739	-
Class of 2018	2,451	3,368	1,084	4,735
Class of 2019	5,460	3,797	6,948	2,309
Class of 2020	2,697	3,216	492	5,421
Class of 2021	-	4,032	765	3,267
Project Graduation	-	3,235	3,235	-
DECA	4,362	20,959	22,608	2,713
Concessions	1,501	17,607	17,618	1,490
FFA	1,362	49,808	44,260	6,910
National Honor Society	383	3,015	2,544	854
Spanish	724	1,522	1,137	1,109
STUCO	1,547	6,049	7,196	400
Leadership Team	2,470	1,850	2,250	2,070
Helping Hands	8,672	19,134	20,250	7,556
<b>Total High School</b>	<b>34,323</b>	<b>137,637</b>	<b>133,126</b>	<b>38,834</b>
<b>Hays Middle School</b>				
6th Grade	4,945	558	2,726	2,777
7th Grade	4,819	678	845	4,652
8th Grade	4,989	-	142	4,847
8th Grade Recognition	4,485	-	2,619	1,866
Cheerleader	2,998	7,047	8,528	1,517
STUCO	4,935	1,627	3,430	3,132
<b>Total Hays Middle School</b>	<b>27,171</b>	<b>9,910</b>	<b>18,290</b>	<b>18,791</b>
<b>Total Student Organization Funds</b>	<b>\$ 61,494</b>	<b>147,547</b>	<b>151,416</b>	<b>57,625</b>



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High School</b>							
Athletics	\$ 63,491		225,446	237,642	51,295	4,475	55,770
Musical	13,072		23,077	29,206	6,943	2,945	9,888
<b>Total High School</b>	76,563	-	248,523	266,848	58,238	7,420	65,658
<b>Hays Middle School</b>							
Athletics	32,788		58,907	71,137	20,558		20,558
<b>Total Gate Receipts</b>	109,351	-	307,430	337,985	78,796	7,420	86,216
<b>School Projects</b>							
<b>High School</b>							
Band	6,268		5,839	8,783	3,324	-	3,324
Chamber Singers	12,932		111,352	119,321	4,963	-	4,963
Publications/Journalism	13,791		23,694	25,022	12,463	-	12,463
HHS Vocal	19,312		19,292	33,403	5,201	672	5,873
Orchestra	3,789		12,565	13,198	3,156	93	3,249
Hays City Shootout	4,118		21,374	22,992	2,500	-	2,500
Drama	1,990		3,689	2,831	2,848	-	2,848
Dance Student ID Fee	578		218	374	422	-	422
Debate/Forensics	1,317		3,144	3,148	1,313	-	1,313
Hays High Industrial Tech Association	5,652		7,884	8,325	5,211	-	5,211
Welding Metals Tech	380		2,030	1,574	836	-	836
Video Tech	2,533		1,652	1,044	3,141	-	3,141
Special Woods	1,503		5,043	4,444	2,102	-	2,102
Business	603		529	392	740	-	740
Stitch N'Design	109		1,583	1,383	309	-	309
Sales Tax	1,404		12,980	14,368	16	-	16
Athletic Equipment	450		4,550	-	5,000	-	5,000
Athletic Supplies	1,178		7,254	3,725	4,707	-	4,707
Athletic Officials	4,140		37,485	36,696	4,929	-	4,929
SO Project Utility	-		1,129	1,009	120	-	120
Crafts/Leisure	132		-	-	132	-	132
Web Team	465		-	138	327	-	327

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>High School (continued)</b>							
Alex Santos Memorial	\$ 472		1,000	351	1,121	-	1,121
489 Preschool Activity	117		487	372	232	-	232
Migrant	500		-	-	500	-	500
Science Lab Books	1,361		40	-	1,401	-	1,401
Newspaper	3,140		12,509	13,866	1,783	-	1,783
Art	8,213		934	7,206	1,941	-	1,941
Library	62		70	98	34	-	34
School Improvements	1,751		25,625	21,379	5,997	46	6,043
Guidance Office	1,609		5,980	6,606	983	245	1,228
Transition Program	471		-	-	471	-	471
SAFE Program	18		1,600	1,500	118	-	118
Hays High School Pantry	204		3,347	1,558	1,993	-	1,993
Grants/Mini Grants	56		650	473	233	-	233
Enroll Activity Fee	1,943		41,924	42,806	1,061	-	1,061
Dillions Community Rewards	1,860		6,749	5,106	3,503	-	3,503
Concurrent Credit	2,652		4,875	-	7,527	-	7,527
Red Cross Club	-		2,390	2,371	19	-	19
WAC Festival	-		1,357	1,357	-	-	-
<b>Total High School</b>	<u>107,073</u>	<u>-</u>	<u>392,823</u>	<u>407,219</u>	<u>92,677</u>	<u>1,056</u>	<u>93,733</u>
<b>Hays Middle School</b>							
Band	5,328		1,659	4,865	2,122	-	2,122
Vocal	5,896		10,328	3,787	12,437	-	12,437
Orchestra	1,991		9,218	10,627	582	-	582
Yearbook	1,271		11,891	9,519	3,643	-	3,643
Quiz/Scholar Bowl	5		394	289	110	-	110
Teacher Classroom	19,641		8,772	9,025	19,388	-	19,388
Magazine	5,032		11	3,119	1,924	-	1,924
Library	4,771		937	1,045	4,663	-	4,663
Special Project - Improvements	12,203		45,767	43,482	14,488	-	14,488
<b>Total Hays Middle School</b>	<u>56,138</u>	<u>-</u>	<u>88,977</u>	<u>85,758</u>	<u>59,357</u>	<u>-</u>	<u>59,357</u>
<b>Wilson Grade School</b>							
Principal's Contingency	337		2,538	1,181	1,694	-	1,694
Teacher Classroom	18,010		7,236	12,238	13,008	-	13,008
Field Trips/Projects	945		5,312	4,368	1,889	-	1,889
Yearbook	36		10	-	46	-	46
Library	569		5,279	2,461	3,387	-	3,387
Boxtops/Campbell's Labels	5,866		1,949	1,364	6,451	-	6,451
<b>Total Wilson Grade School</b>	<u>\$ 25,763</u>	<u>-</u>	<u>22,324</u>	<u>21,612</u>	<u>26,475</u>	<u>-</u>	<u>26,475</u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Lincoln Grade School</b>							
Principal's Contingency	\$ 9,052		5,826	4,552	10,326		10,326
Teacher Classroom	10,671		5,919	12,213	4,377		4,377
Pictures	488		199	216	471		471
Special Projects	5,197		2,092	921	6,368		6,368
Grants	5,313		-	1,895	3,418		3,418
<b>Total Lincoln Grade School</b>	<u>30,721</u>	<u>-</u>	<u>14,036</u>	<u>19,797</u>	<u>24,960</u>	<u>-</u>	<u>24,960</u>
<b>O'Loughlin Grade School</b>							
School Pictures	2,416		1,148	2,277	1,287		1,287
Teacher Classroom	8,454		6,100	7,253	7,301		7,301
Ambassador	-		535	223	312		312
Boxtops/Campbell's Labels	986		1,019	1,863	142		142
Principal's Contingency	363		-	59	304		304
Headphones	52		-	52	-		-
<b>Total O'Loughlin Grade School</b>	<u>12,271</u>	<u>-</u>	<u>8,802</u>	<u>11,727</u>	<u>9,346</u>	<u>-</u>	<u>9,346</u>
<b>Roosevelt Grade School</b>							
Library	531		164	31	664		664
Principal's Contingency	9,514		3,098	8,107	4,505		4,505
Teacher Classroom	4,966		2,270	3,587	3,649		3,649
Pencil and Notebook	610		281	776	115		115
Special Projects	648		4,092	3,236	1,504		1,504
<b>Total Roosevelt Grade School</b>	<u>16,269</u>	<u>-</u>	<u>9,905</u>	<u>15,737</u>	<u>10,437</u>	<u>-</u>	<u>10,437</u>
<b>Total School Projects</b>	<u>248,235</u>	<u>-</u>	<u>536,867</u>	<u>561,850</u>	<u>223,252</u>	<u>1,056</u>	<u>224,308</u>
<b>Total District Activity Funds</b>	<u>\$ 357,586</u>	<u>-</u>	<u>844,297</u>	<u>899,835</u>	<u>302,048</u>	<u>8,476</u>	<u>310,524</u>

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2018

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors' report issued on whether the financial statement was prepared in accordance with a special purpose framework that is not in compliance with GAAP.

Unmodified

Internal control over financial reporting:

- |   |                   |     |                   |    |
|---|-------------------|-----|-------------------|----|
| • Material weakness identified?                         | <u>          </u> | Yes | <u>    X    </u>  | No |
| • Significant deficiency identified?                    | <u>    X    </u>  | Yes | <u>          </u> | No |
| • Noncompliance material to financial statements noted? | <u>          </u> | Yes | <u>    X    </u>  | No |

**FEDERAL AWARDS**

Internal control over major programs:

- |                                      |                   |     |                  |    |
|--------------------------------------|-------------------|-----|------------------|----|
| • Material weakness identified?      | <u>          </u> | Yes | <u>    X    </u> | No |
| • Significant deficiency identified? | <u>          </u> | Yes | <u>    X    </u> | No |

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?

           Yes     X     No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.600	Head Start
Child Nutrition Cluster	
10.553	School Breakfast Program
10.555	National School Lunch Program
10.559	Summer Food Service Program for Children

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?            Yes     X     No

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2018

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

**Significant Deficiency in Internal Control**

**2018-001**

Criteria or specific requirement

Internal controls should be in place to ensure that employees are added/removed from human resource reports as they are hired or terminated. Also, vacation and sick leave used needs to be updated before being handed over to the payroll department.

Condition

Employees are not being removed and vacation/sick leave is not being updated on the human resource reports prior to them being turned over to the payroll department to initiate payroll.

Context

We determined, through inquiry with the payroll department, that a prior employee was on the payroll direct deposit for the first payroll of the school year. Although immaterial in nature, we discovered that this employee was paid and should not have been.

Effect

A prior employee may not report to the school district that they are not scheduled to receive a direct deposit and end up keeping the payment.

Cause

The District's department head did not notify the human resources department of the employee's termination of employment until after the payroll was processed for the first payroll.

Recommendation

The District's department heads need to contact human resources as soon as they are aware of any change of employment. The human resources department needs to review the employee listing prior to turning it over to the payroll department.

Views of responsible officials and planned corrective actions

The District is aware of this lack in internal controls and is taking necessary steps to correct going forward.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No material findings or questioned costs are required to be disclosed under the Uniform Guidance.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2018

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**Significant Deficiency in Internal Control and Compliance**

**2017-001**

Criteria or specific requirement

Internal controls should be in place to ensure that payroll allocations are set up properly in the payroll system.

Condition

Payroll allocations are not being reviewed when a new employee is input into the payroll system.

Context

We determined, through walkthroughs and documentation of the District's internal controls, that there is a failure to review employee payroll allocations when a new employee is input into the payroll system. We discovered an immaterial compliance issue with a particular employee who was paid with federal funds and should not have been.

Effect

An employee's wages may not be allocated to the correct expense account based on the employee's position.

Cause

The District's accounting and payroll personnel have not been reviewing employee's payroll classification when input into the payroll system to ensure that each employee's wages are allocated correctly in the financial statements.

Recommendation

The District's accounting and payroll personnel should review payroll allocations when a new employee is input into the payroll system or when an employee's classification has changed in order to ensure that wages are allocated to the correct expense account.

Views of responsible officials and planned corrective actions

The District has implemented procedures to review employees' payroll allocation at the beginning of the year or when the employee's classification has changed to ensure that wages are being allocated to the correct expense accounts.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2018

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through Kansas State Department of Education			
<b>Food Service Fund</b>			
<b>Child Nutrition Cluster</b>			
School Breakfast Program	10.553	N/A	\$ 103,942
National School Lunch Program	10.555	N/A	709,084
Summer Food Service Program for Children	10.559	N/A	<u>20,970</u>
<b>Total Child Nutrition Cluster</b>			<u>833,996</u>
<b>Food Service Fund</b>			
Child and Adult Care Food Program	10.558	N/A	<u>87,903</u>
<b>Special Education Fund</b>			
State Administrative Expenses for Child Nutrition	10.560	N/A	<u>17,110</u>
<b>Vocational Education Fund</b>			
State Administrative Expenses for Child Nutrition	10.560	N/A	<u>250</u>
<b>Food Service Fund</b>			
Team Nutrition Training Grant	10.574	N/A	<u>1,325</u>
<b>U.S. Department of Education</b>			
Passed Through Kansas State Board of Education			
<b>Title I Fund</b>			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>393,155</u>
<b>Title I Carry Over Fund</b>			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>42,000</u>
<b>Title I Migrant Fund</b>			
Migrant Education State Grant Program	84.011	N/A	<u>55,096</u>
<b>Coop Special Education Fund</b>			
Special Education - Grants to States (IDEA Part B)	84.027	N/A	930,274
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	<u>28,152</u>
<b>Total Coop Special Education Fund</b>			<u>958,426</u>
<b>Vocational Education Fund</b>			
Vocational Ed - Basic Grants to States	84.048	N/A	<u>25,609</u>
<b>Smart Start Fund</b>			
Vocational Ed - Basic Grants to States	84.048	N/A	<u>200</u>
<b>Title II A Teacher Quality Fund</b>			
Supporting Effective Instruction State Grants	84.367	N/A	<u>96,103</u>
<b>Smart Start Fund</b>			
Supporting Effective Instruction State Grants	84.367	N/A	<u>330</u>
<b>Title III English Language Fund</b>			
English Language Acquisition State Grants	84.365	N/A	<u>18,977</u>
<b>Title II A Teacher Quality Fund</b>			
Student Support and Academic Enrichment Program	84.424	N/A	<u>12,888</u>

See accompanying notes to schedule of expenditures of federal awards.



**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2018

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
Direct Programs			
<b>Head Start Fund</b>			
Head Start Program	93.600	N/A	\$ 1,246,198
<b>Early Head Start Fund</b>			
Head Start Program	93.600	N/A	449,443
Passed Through Kansas Department of Children and Families			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	N/A	234,409
Temporary Assistance for Needy Families	93.558	N/A	<u>468,373</u>
<b>Total Head Start Funds</b>			<u>2,398,423</u>
<b>Smart Start Fund</b>			
Cooperative agreements to promote adolescent health through school-based HIV/STD prevention and school-based surveillance	93.079	N/A	<u>300</u>
<b>Smart Start Fund</b>			
Temporary Assistance for Needy Families	93.558	N/A	<u>1,740</u>
<b>Total Expenditures of Federal Awards</b>			<b>\$ <u>4,943,831</u></b>

See accompanying notes to schedule of expenditures of federal awards.

**UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS**  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2018

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**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 489 Hays, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 – INDIRECT COST RATE**

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance. Instead, the State of Kansas assigned each District an indirect cost rate that may be used if applicable.

**NOTE 3 – OTHER EXPENDITURES**

The District did not receive any federal awards in the form of noncash assistance, insurance, loans, or loan guarantees and incurred no expenditures in relation thereof for the year ended June 30, 2018.