

**UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS**

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

**Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2019**

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**Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2019**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
Box 97
Winona, Kansas 67764

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Triplains Unified School District 275 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.

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Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Triplains Unified School District 275 as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Triplains Unified School District 275 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, schedule of regulatory basis receipts and disbursements - agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash - district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Triplains Unified School District 275, Winona, Kansas, as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 29, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk & Loyd, LLC
Certified Public Accountants
McPherson, Kansas

August 22, 2019

Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:						
General Fund	\$ 1	\$ 794,299	\$ 794,300	\$ -	\$ -	\$ -
Supplemental General Fund	46,266	262,596	272,178	36,684	-	36,684
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	37,193	40,401	40,643	36,951	-	36,951
Capital Outlay Fund	320,615	212,746	202,472	330,889	-	330,889
Driver Training Fund	10,981	735	2,430	9,286	-	9,286
Food Service Fund	20,846	55,170	61,566	14,450	-	14,450
Professional Development Fund	-	1,085	578	507	-	507
Special Education Fund	119,894	138,387	187,261	71,020	-	71,020
KPERS Special Retirement Contribution Fund	-	59,450	59,450	-	-	-
Recreation Commission Fund	7,938	2,072	2,035	7,975	-	7,975
Contingency Reserve Fund	213,240	-	-	213,240	-	213,240
Textbook/Student Material Revolving Fund	14,427	3,671	5,324	12,774	-	12,774
Gifts and Grants Fund	64,324	17,912	69,742	12,494	-	12,494
Other Federal Funds Fund	-	20,174	20,174	-	-	-
Gate Receipts	3,521	15,236	15,191	3,566	-	3,566
Total Reporting Entity (Excluding Agency Funds)	\$ 859,246	\$ 1,623,934	\$ 1,733,344	\$ 749,836	\$ -	\$ 749,836

COMPOSITION OF CASH:

Board General Account, The Bank, Winona, KS
Board Petty Cash
High School Activity Fund - Checking, The Bank, Winona, KS

Total Cash

Agency Funds per Schedule 3

Total Reporting Entity (Excluding Agency Funds)

STATEMENT 1

\$	744,769
	1,500
	44,154
	790,423
	(40,587)
\$	749,836

**Unified School District Number 275
Winona, Kansas**

NOTES TO THE FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) *Municipal Financial Reporting Entity*

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

(b) *Regulatory Basis Fund Types*

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

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

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

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

(c) *Basis of Accounting*

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, Other Federal Funds, and Gate Receipts.

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

2. COMPLIANCE WITH KANSAS STATUTES

No statutory violations were noted in the current year.

3. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$34,846 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

4. DEPOSITS AND INVESTMENTS

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

4. DEPOSITS AND INVESTMENTS (CONT.)

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

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

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$790,423 and the bank balance was \$918,704. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$668,704 was collateralized with securities held by the pledging institution's 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.

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	\$ 26,928
General Fund	Special Education Fund	K.S.A. 72-6478	130,179
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	13,473
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	1,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6478	13,583
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	<u>2,000</u>
			<u>\$ 187,163</u>

6. DEFINED BENEFIT PENSION PLAN

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

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

6. DEFINED BENEFIT PENSION PLAN (CONT.)

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 and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

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

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

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$59,450 for the year ended June 30, 2019.

Net Pension Liability: At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$760,899. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

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

(b) Compensated Absences (Cont.)

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

(c) Death and Disability Other Post Employment Benefits

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

8. CLAIMS AND JUDGMENTS

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

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

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

9. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

10. SUBSEQUENT EVENTS

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

**UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2019

Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2019

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	\$ 793,016	\$ (18,366)	\$ 19,650	\$ 794,300	\$ 794,300	\$ -
Supplemental General Fund	278,328	(6,150)	-	272,178	272,178	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	53,193	-	-	53,193	40,643	(12,550)
Capital Outlay Fund	509,114	-	-	509,114	202,472	(306,642)
Driver Training Fund	11,631	-	-	11,631	2,430	(9,201)
Food Service Fund	86,800	-	-	86,800	61,566	(25,234)
Professional Development Fund	1,375	-	-	1,375	578	(797)
Special Education Fund	270,565	-	-	270,565	187,261	(83,304)
KPERS Special Retirement Contribution Fund	94,875	-	-	94,875	59,450	(35,425)
Recreation Commission Fund	9,858	-	-	9,858	2,035	(7,823)
Total	\$ 2,108,755	\$ (24,516)	\$ 19,650	\$ 2,103,889	\$ 1,622,913	\$ (480,976)

**Unified School District Number 275
Winona, Kansas**

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Receipts:				
State aid	\$ 644,066	\$ 616,936	\$ 612,344	\$ 4,592
Special education aid	98,111	130,179	145,671	(15,492)
Mineral production tax	22,555	27,534	35,000	(7,466)
Miscellaneous reimbursements	30,587	19,650	-	19,650
Total Receipts	<u>795,319</u>	<u>794,299</u>	<u>\$ 793,015</u>	<u>\$ 1,284</u>
Expenditures:				
Instruction -				
Certified salaries	224,590	190,087	\$ 195,235	\$ (5,148)
Non-certified salaries	13,975	19,697	14,000	5,697
Insurance	94,047	75,047	150,000	(74,953)
Social Security	23,881	27,172	25,000	2,172
Other benefits	180	377	200	177
Purchased professional and technical services	-	-	4,200	(4,200)
Other purchased services	4,559	5,894	-	5,894
Teaching supplies	18,337	12,501	15,000	(2,499)
Textbooks	-	33	-	33
Miscellaneous supplies	3,231	4,133	5,000	(867)
Property and equipment	-	191	-	191
Other	922	468	1,000	(532)
Other purchased services	2,045	2,463	3,000	(537)
Instruction Support Staff -				
Certified salaries	17,990	-	18,000	(18,000)
Insurance	11,147	5,547	12,000	(6,453)
Social Security	570	-	600	(600)
Other benefits	4	-	5	(5)
Books and periodicals	-	704	-	704

Unified School District Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 33,836	\$ 35,000	\$ 34,000	\$ 1,000
Non-certified salaries	15,269	15,006	17,000	(1,994)
Insurance	30,724	35,668	32,000	3,668
Social Security	2,559	3,092	2,800	292
Other employee benefits	19	38	20	18
Purchased professional services	716	535	800	(265)
Communications	3,094	3,920	3,200	720
Other purchased services	463	2,030	-	2,030
Supplies	444	-	1,000	(1,000)
Other	30,703	12,976	800	12,176
School Administration -				
Certified salaries	33,835	35,000	35,000	-
Non-certified salaries	21,522	22,773	22,000	773
Insurance	4,027	5,926	4,600	1,326
Social Security	2,917	3,670	3,200	470
Other employee benefits	140	45	150	(105)
Communications	2,931	3,160	2,500	660
Supplies	104	2,149	115	2,034
Other	16,766	1,729	-	1,729
Operations and Maintenance -				
Insurance	-	763	-	763
Purchased professional services	-	55	-	55
Water/sewer	985	2,441	-	2,441
Insurance	-	28,990	-	28,990
General supplies	-	96	-	96
Heating	744	22,577	-	22,577
Electricity	4,101	13,613	-	13,613
Miscellaneous supplies	42	-	100	(100)

Unified School Disitric Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 28,777	\$ 20,829	\$ 28,000	\$ (7,171)
Social Security	1,727	1,544	1,800	(256)
Other employee benefits	9	20	20	-
Motor fuel	11,598	10,624	12,000	(1,376)
Other	2,844	8,610	3,000	5,610
Outgoing Transfers -				
At Risk (K-12) Fund	30,847	26,928	-	26,928
Special Education Fund	98,111	130,179	145,671	(15,492)
Adjustment to comply with legal max	-	-	(18,366)	18,366
Legal General Fund Budget	795,332	794,300	774,650	19,650
Adjustment for qualifying budget credits	-	-	19,650	(19,650)
Total Expenditures	<u>795,332</u>	<u>794,300</u>	<u>\$ 794,300</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(13)	(1)		
Unencumbered Cash, Beginning	<u>14</u>	<u>1</u>		
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ -</u>		

**Unified School District Number 275
Winona, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 307,801	\$ 252,280	\$ 258,925	\$ (6,645)
Delinquent tax	-	227	2,800	(2,573)
Motor vehicle tax	10,270	9,961	10,586	(625)
Recreational vehicle tax	478	128	178	(50)
Total Receipts	318,549	262,596	\$ 272,489	\$ (9,893)
Expenditures:				
Instruction -				
Certified salaries	127,576	197,103	\$ 139,500	\$ 57,603
Other purchased services	1,451	3,108	2,000	1,108
Miscellaneous supplies	14,676	7,574	15,000	(7,426)
Student Support Services -				
Supplies	338	259	-	259
Instructional Support -				
Supplies	575	1,066	628	438
General Administration -				
Other	12,412	18,905	8,000	10,905
Operations and Maintenance -				
Purchased property services	3,239	6,148	3,200	2,948
Other purchased services	11,909	3,106	30,000	(26,894)
Supplies	6,413	3,665	43,000	(39,335)
Property and equipment	14	292	-	292
Other	-	896	-	896

**Unified School District Number 275
Winona, Kansas**

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Vehicle Operating Services -				
Other purchased services	\$ 154	\$ -	\$ -	\$ -
Motor fuel	1,280	-	-	-
Other	39	-	-	-
Outgoing Transfers -				
At Risk (K-12) Fund	5,500	13,473	16,000	(2,527)
Driver Training Fund	3,000	-	-	-
Food Service Fund	19,000	13,583	15,000	(1,417)
Professional Development Fund	-	1,000	1,000	-
Special Education Fund	70,000	2,000	5,000	(3,000)
Textbook/Student Materials Revolving Fund	7,000	-	-	-
Adjustment to comply with legal max	-	-	(6,150)	6,150
Total Expenditures	<u>284,576</u>	<u>272,178</u>	<u>\$ 272,178</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	33,973	(9,582)		
Unencumbered Cash, Beginning	<u>12,293</u>	<u>46,266</u>		
Unencumbered Cash, Ending	<u>\$ 46,266</u>	<u>\$ 36,684</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	<u>2018 Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Receipts:				
Transfer from General Fund	\$ 30,847	\$ 26,928	\$ -	\$ 26,928
Transfer from Supplemental General Fund	5,500	13,473	16,000	(2,527)
Total Receipts	<u>36,347</u>	<u>40,401</u>	<u>\$ 16,000</u>	<u>\$ 24,401</u>
Expenditures:				
Instruction -				
Certified salaries	30,847	40,400	\$ 53,193	\$ (12,793)
Purchased professional services	-	243	-	243
Total Expenditures	<u>30,847</u>	<u>40,643</u>	<u>\$ 53,193</u>	<u>\$ (12,550)</u>
Receipts Over (Under) Expenditures	5,500	(242)		
Unencumbered Cash, Beginning	<u>31,693</u>	<u>37,193</u>		
Unencumbered Cash, Ending	<u>\$ 37,193</u>	<u>\$ 36,951</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

	2019			Variance
	2018	Actual	Budget	Over
	Actual			(Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 208,762	\$ 201,868	\$ 179,165	\$ 22,703
Delinquent tax	-	148	1,890	(1,742)
Motor vehicle tax	7,498	7,041	7,322	(281)
Recreational vehicle tax	127	53	122	(69)
Mineral production tax	-	6	-	6
Miscellaneous reimbursements	557	3,019	-	3,019
Other revenue from local source	-	611	-	611
Total Receipts	<u>216,944</u>	<u>212,746</u>	<u>\$ 188,499</u>	<u>\$ 24,247</u>
Expenditures:				
Instruction -				
Supplies	15,125	16,773	\$ 40,000	\$ (23,227)
Property and equipment	32,119	53,488	61,704	(8,216)
Student Support Services -				
Supplies	3,594	-	7,410	(7,410)
General Administration				
Property and equipment	18,254	6,943	40,000	(33,057)
Operations and Maintenance -				
Non-certified salaries	43,857	40,941	60,000	(19,059)
Insurance	53,678	-	-	-
Social Security	2,291	2,422	-	2,422
Other employee benefits	21	30	-	30
Property and equipment	25,325	31,630	40,000	(8,370)
Transportation -				
Purchased professional services	8,554	35,256	40,000	(4,744)
Supplies	800	3,394	9,000	(5,606)
Property and equipment	-	-	7,000	(7,000)
Other	1,048	977	-	977
Other Support Services -				
Supplies	-	-	12,000	(12,000)
Facility Acquisition and Construction Services -				
Building additions/services system	5,418	138	22,000	(21,862)
Repair & remodel building	10,930	-	50,000	(50,000)
Other	<u>22,481</u>	<u>10,080</u>	<u>120,000</u>	<u>(109,920)</u>
Total Expenditures	<u>243,495</u>	<u>202,472</u>	<u>\$ 509,114</u>	<u>\$ (306,642)</u>
Receipts Over (Under) Expenditures	(26,551)	10,274		
Unencumbered Cash, Beginning	<u>347,166</u>	<u>320,615</u>		
Unencumbered Cash, Ending	<u>\$ 320,615</u>	<u>\$ 330,889</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	\$ -	\$ 735	\$ 650	\$ 85
Other local source revenue	250	-	-	-
Transfer from Supplemental General	3,000	-	-	-
Total Receipts	3,250	735	\$ 650	\$ 85
Expenditures:				
Instruction -				
Certified salaries	-	1,830	\$ 6,631	\$ (4,801)
Other	-	600	5,000	(4,400)
Total Expenditures	-	2,430	\$ 11,631	\$ (9,201)
Receipts Over (Under) Expenditures	3,250	(1,695)		
Unencumbered Cash, Beginning	7,731	10,981		
Unencumbered Cash, Ending	\$ 10,981	\$ 9,286		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018	Actual	Budget	Variance
	Actual			Over
				(Under)
Receipts:				
Student sales - lunch	\$ 9,242	\$ 14,353	\$ 11,995	\$ 2,358
Student sales - breakfast	1,796	1,715	1,666	49
Adult sales	4,331	6,175	7,850	(1,675)
Interest on idle funds	2,318	2,551	2,300	251
State aid	18,264	16,388	-	16,388
Federal aid	2	-	27,143	(27,143)
Miscellaneous income	-	11	-	11
Miscellaneous reimbursements	154	394	-	394
Transfer from Supplemental General Fund	19,000	13,583	15,000	(1,417)
Total Receipts	55,107	55,170	\$ 65,954	\$ (10,784)
Expenditures:				
Operations and Maintenance -				
Purchased property services	122	-	\$ -	\$ -
Food Service Operation -				
Non-certified salaries	24,389	25,225	28,350	(3,125)
Social Security	1,539	1,448	1,600	(152)
Other employee benefits	11	24	30	(6)
Other purchased services	783	-	-	-
Food and milk	31,273	32,051	55,800	(23,749)
Supplies	237	862	300	562
Property and equipment	15	-	-	-
Other	628	129	720	(591)
Total Expenditures	58,997	61,566	\$ 86,800	\$ (25,234)
Receipts Over (Under) Expenditures	(3,890)	(6,396)		
Unencumbered Cash, Beginning	24,736	20,846		
Unencumbered Cash, Ending	\$ 20,846	\$ 14,450		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	\$ -	\$ 1,000	\$ -	\$ 1,000
State aid	-	85	1,375	(1,290)
Total Receipts	-	1,085	\$ 1,375	\$ (290)
Expenditures:				
Instructional Support Staff -				
Books and periodicals	-	78	\$ 1,375	\$ (1,297)
Miscellaneous	-	500	-	500
Total Expenditures	-	578	\$ 1,375	\$ (797)
Receipts Over (Under) Expenditures	-	507		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 507		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	\$ 98,111	\$ 130,179	\$ 145,671	\$ (15,492)
Transfer from Supplemental General Fund	70,000	2,000	5,000	(3,000)
Miscellaneous reimbursements	432	6,208	-	6,208
Other federal aid	1,297	-	-	-
State aid	454	-	-	-
Total Receipts	<u>170,294</u>	<u>138,387</u>	<u>\$ 150,671</u>	<u>\$ (12,284)</u>
Expenditures:				
Instruction -				
Non-certified salaries	20,242	32,599	\$ 32,455	\$ 144
Social Security	1,235	1,856	1,500	356
Other employee benefits	9	30	20	10
Payments to Special Education Coop	140,740	152,776	169,000	(16,224)
Other	-	-	67,590	(67,590)
Total Expenditures	<u>162,226</u>	<u>187,261</u>	<u>\$ 270,565</u>	<u>\$ (83,304)</u>
Receipts Over (Under) Expenditures	8,068	(48,874)		
Unencumbered Cash, Beginning	<u>111,826</u>	<u>119,894</u>		
Unencumbered Cash, Ending	<u>\$ 119,894</u>	<u>\$ 71,020</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	\$ 68,536	\$ 59,450	\$ 94,875	\$ (35,425)
Expenditures:				
Employee Benefits -				
Instruction	50,014	43,774	\$ 66,967	\$ (23,193)
Instructional Staff	-	-	6,553	(6,553)
General Administration	6,063	6,659	12,414	(5,755)
School Administration	7,925	9,017	-	9,017
Operations and Maintenance	2,234	-	6,142	(6,142)
Student Transportation Services	49	-	-	-
Food Service Operation	2,251	-	2,799	(2,799)
Total Expenditures	68,536	59,450	\$ 94,875	\$ (35,425)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

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

		2019		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	\$ 3,189	\$ 1,961	\$ 1,772	\$ 189
Delinquent tax	-	2	29	(27)
Motor vehicle tax	114	63	117	(54)
Mineral production tax	-	45	-	45
Recreational vehicle tax	1	1	2	(1)
Total Receipts	3,304	2,072	<u>\$ 1,920</u>	<u>\$ 152</u>
Expenditures:				
Summer program expenses	<u>1,558</u>	<u>2,035</u>	<u>\$ 9,858</u>	<u>\$ (7,823)</u>
Receipts Over (Under) Expenditures	1,746	37		
Unencumbered Cash, Beginning	<u>6,192</u>	<u>7,938</u>		
Unencumbered Cash, Ending	<u>\$ 7,938</u>	<u>\$ 7,975</u>		

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

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

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Outgoing Transfers -		
Transfer to Supplemental General Fund	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>213,240</u>	<u>213,240</u>
Unencumbered Cash, Ending	<u>\$ 213,240</u>	<u>\$ 213,240</u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

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

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts:		
Student fees	\$ -	\$ 3,671
Transfer from Supplemental General Fund	<u>7,000</u>	<u>-</u>
Total Receipts	<u>7,000</u>	<u>3,671</u>
Expenditures:		
Purchase of textbooks	<u>567</u>	<u>5,324</u>
Receipts Over (Under) Expenditures	6,433	(1,653)
Unencumbered Cash, Beginning	<u>7,994</u>	<u>14,427</u>
Unencumbered Cash, Ending	<u>\$ 14,427</u>	<u>\$ 12,774</u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

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

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts:		
Miscellaneous revenue	\$ 56,899	\$ 17,912
Expenditures:		
Instruction -		
Supplies	1,194	879
Property and equipment	491	53,788
Purchased Professional Services	-	14,808
Other	149	267
Total Expenditures	<u>1,834</u>	<u>69,742</u>
Receipts Over (Under) Expenditures	55,065	(51,830)
Unencumbered Cash, Beginning	<u>9,259</u>	<u>64,324</u>
Unencumbered Cash, Ending	<u>\$ 64,324</u>	<u>\$ 12,494</u>

**Unified School District Number 275
Winona, Kansas**

SPECIAL PURPOSE FUND

OTHER FEDERAL FUNDS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

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

	<u>2018 Actual</u>	<u>2019 Actual</u>
Receipts:		
Title I - Federal Grant Award	\$ 13,991	\$ 15,962
REAP Grant	<u>31,325</u>	<u>4,212</u>
Total Receipts	<u>45,316</u>	<u>20,174</u>
Expenditures:		
Title I - Instruction		
Teachers' salaries	13,051	14,857
Social Security	400	1,093
Other employee benefits	-	12
Supplies	540	-
REAP Grant	<u>31,325</u>	<u>4,212</u>
Total Expenditures	<u>45,316</u>	<u>20,174</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
Student Organizations:				
Class of 2018	\$ 560	\$ -	\$ -	\$ 560
Class of 2019	25,361	3,228	27,100	1,489
Class of 2020	3,520	14,320	10,373	7,467
Class of 2021	3,265	12,336	5,607	9,994
Class of 2022	-	8,928	1,785	7,143
Kayettes	1,769	8,929	8,947	1,751
Pep Club	819	-	268	551
Student Council	643	2,720	1,170	2,193
T-Club	1,945	272	250	1,967
Yearbook	7,477	5,335	7,286	5,526
Cheerleaders	480	-	-	480
Greenhouse	760	-	-	760
Jr High Cheerleaders	425	1,381	1,100	706
	<u>425</u>	<u>1,381</u>	<u>1,100</u>	<u>706</u>
Total Student Organization Funds	<u>\$ 47,024</u>	<u>\$ 57,449</u>	<u>\$ 63,886</u>	<u>\$ 40,587</u>

**Unified School District Number 275
Winona, Kansas**

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2019

	<u>Beginning Unencumbered Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts:						
Athletics	\$ 3,521	\$ 15,236	\$ 15,191	\$ 3,566	\$ -	\$ 3,566
Total District Activity Funds	<u>\$ 3,521</u>	<u>\$ 15,236</u>	<u>\$ 15,191</u>	<u>\$ 3,566</u>	<u>\$ -</u>	<u>\$ 3,566</u>