UNIFIED SCHOOL DISTRICT NUMBER 313
BUHLER, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2019

Unified School District Number 313
Buhler, Kansas

Fiscal Year Ended June 30, 2019

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Unified School District Number 313
Buhler, Kansas

Fiscal Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 313, Buhler, Kansas, a Municipality, as of and for the year ended June 30, 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, 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 of the financial statement, the financial statement is prepared by the Unified School District Number 313, Buhler, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 313, Buhler, Kansas as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 313, Buhler, Kansas 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 2019 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds – actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2019 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 2019 basic financial statement. The 2019 information has been subjected to the auditing procedures applied in the audit of the 2019 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 2019 basic financial statement or to the 2019 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 2019 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District Number 313, Buhler, Kansas, a Municipality, as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 2, 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 basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Other Information

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

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or 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 taken as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 30, 2019, on our consideration of the Unified School District Number 313's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Unified School District Number 313's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 313's internal control over financial reporting and compliance.

Swindoll, Janzen, Hawk & Loyd, LLC

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

October 30, 2019

Unified School District Number 313
Buhler, Kansas

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

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$14,509,194	$ 14,509,194	$ -	$ 1,643	$ 1,643
Supplemental General Fund	109,269	-	4,579,349	4,625,171	63,447	-	63,447
SPECIAL PURPOSE FUNDS:							
At Risk (4 Year Old) Fund	-	-	135,000	135,000	-	-	-
At Risk (K-12) Fund	17,096	-	1,235,000	1,248,919	3,177	-	3,177
Bilingual Education Fund	8,709	-	4,000	12,431	278	-	278
Capital Outlay Fund	969,764	-	2,034,059	2,235,358	768,465	8,512	776,977
Driver Training Fund	77,896	-	61,886	47,168	92,614	-	92,614
Food Service Fund	511,634	-	1,194,475	1,319,661	386,448	-	386,448
Professional Development Fund	22,639	-	86,174	100,000	8,813	-	8,813
Parent Education Fund	5,298	-	6,000	10,532	766	-	766
Special Education Fund	34,244	-	3,830,417	3,783,786	80,875	-	80,875
Career and Postsecondary Educ. Fund	50,379	31	586,433	620,500	16,343	-	16,343
KPERS Retirement Contribution Fund	-	-	1,197,878	1,197,878	-	-	-
Contingency Reserve Fund	102,113	-	150,000	252,113	-	-	-
Early Childhood Fund	16,733	-	537,241	551,405	2,569	-	2,569
Gifts and Grants Fund	93,938	1,618	42,180	42,992	94,744	-	94,744
Perkins Reserve Fund	-	-	11,483	11,483	-	-	-
Student Material Fund	331,028	697	96,012	87,421	340,316	-	340,316
Title I - Low Income Fund	-	-	260,800	260,800	-	-	-
Title II - Part A Teacher Quality Fund	-	-	31,551	31,551	-	4,900	4,900
Title IV-A Fund	-	-	21,097	21,097	-	-	-
Wheatland Park Escrow Fund	-	-	12,000	-	12,000	-	12,000
Gate Receipts	96,050	-	254,508	267,050	83,508	-	83,508
School Projects	131,199	-	409,561	390,260	150,500	-	150,500
BOND AND INTEREST FUND:							
Bond and Interest Fund	2,176,974	-	3,224,423	3,153,178	2,248,219	-	2,248,219
Total Reporting Entity (Excluding Agency Funds)	$ 4,754,963	$ 2,346	$34,510,721	$ 34,914,948	$ 4,353,082	$ 15,055	$ 4,368,137

COMPOSITION OF CASH:	
Prairie Bank of Kansas	
District Checking	$ 4,077,977
District Petty Cash	500
High School Checking	175,388
Grade School Checking	4,786
Lunch Fund Checking	2,496
Merchant Account	5,748
High School Athletics	51,598
Central Bank and Trust	
Food Service	2,510
Middle School Checking	58,763
Grade Schools Checking	10,435
Mid-Kansas Credit Union	
District Checking	60
Total Cash	4,390,261
Agency Funds per Schedule 3	(22,124)
Total Reporting Entity (Excluding Agency Funds)	$ 4,368,137

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

Unified School District Number 313

Buhler, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

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

1. Preparation of budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were 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 unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Title I - Low Income, Title II-Part A Teacher Quality, Title IV-A, Gifts and Grants, Contingency Reserve, Student Material, Early Childhood, Wheatland Park Escrow, Perkins Reserve, Gate Receipts, and School Projects.

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

In violation of K.S.A. 10-1113, the District has a negative cash balance in the Health Insurance Reserve Fund at the end of the year.

3. DEPOSITS AND INVESTMENTS

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

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

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

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

At year end, the carrying amount of the District's deposits was $4,390,261 and the bank balance was $4,943,479. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $313,536 was covered by FDIC insurance and the remaining $4,629,943 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received $893,886 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.

5. LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2019, 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
General Obligation Bonds									
Series 2012 A	3-4%	8/30/2012	$ 44,995,000	91/2037	$ 44,995,000	$ -	$ -	$ 44,995,000	$ 1,753,100
Series 2012 B	1.749-2.529%	8/30/2012	3,080,000	9/1/2020	2,255,000	-	895,000	1,360,000	40,713
Series 2015 A	1.25-4.40%	4/1/2015	9,300,000	9/1/2037	9,300,000	-	-	9,300,000	273,885
Series 2015 B	1.25-2.40%	4/1/2015	700,000	9/1/2020	560,000	-	180,000	380,000	9,400
Series 2017	4.750%	8/29/2017	565,000	2/1/2024	525,000	-	25,000	500,000	24,938
Capital Leases Payable									
Apple Inc. (High School)	1.50%	5/22/2015	523,990	1/10/2019	133,238	-	133,238	-	1,998
Truck and Plow lease	3.25%	1/6/2015	83,627	2/1/2020	35,144	-	17,291	17,853	1,142
Bus Lease (6)	3.50%	3/12/2015	514,698	2/1/2023	336,870	-	62,824	274,046	11,790
Textbook Lease (Math)	0.00%	6/10/2015	215,790	7/1/2020	107,895	-	35,965	71,930	-
Chevy Vans (2)	3.25%	8/7/2015	52,834	2/1/2020	21,797	-	10,724	11,073	708
Activity Buses (2)	3.50%	10/21/2015	338,700	2/1/2023	217,083	-	40,485	176,598	7,598
Band Instrument Lease	3.75%	5/19/2017	121,346	1/1/2022	97,478	-	23,042	74,436	3,655
Computer Software & Equipment	3.76%	3/24/2017	61,999	8/1/2019	41,096	-	20,162	20,934	1,573
Textbook lease (elementary)	1.00-3.00%	6/14/2017	281,298	10/1/2022	233,071	-	44,094	188,977	6,479
Chrome Books	1.73%	5/4/2017	119,457	2/1/2020	79,963	-	39,636	40,327	1,218
Apple Equipment	1.82%	4/5/2017	417,607	2/1/2021	314,963	-	103,089	211,874	5,291
Cases & Keyboards	1.89%	7/3/2017	69,965	2/3/2021	51,137	-	18,628	32,509	884
Apple Equipment	1.82%	4/30/2019	299,395	4/30/2023	-	288,738	-	288,738	-
Equipment Lease Purchase	3.15%	6/21/2016	1,535,000	5/1/2031	1,360,000	-	85,000	1,275,000	42,840
Special Assessment lease	2.15-3.50%	12/21/2016	1,250,000	10/1/2036	547,557	-	7,900	539,657	24,746
Imac Lab Computers	3.19%	5/25/2016	134,994	2/1/2020	68,904	-	33,907	34,997	1,930
Kansas Golf and Turf Lease	5.03%	9/20/2016	16,870	8/1/2019	11,502	-	5,619	5,883	539
Smart Board lease	6.04%	9/12/2018	94,676	3/1/2022	-	94,676	23,742	70,934	2,462
Van Lease	2.75%	1/8/2019	57,608	3/1/2023	-	57,608	11,975	45,633	229
Truck Lease	2.75%	12/4/2018	291,060	3/1/2019	-	291,060	59,886	231,174	1,934
Total Contractual Indebtedness					$ 61,292,698	$ 732,082	$ 1,877,207	$ 60,147,573	$ 2,219,052

5. LONG-TERM DEBT (CONT.)

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

	Year								
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-3039	Total
Principal:									
General Obligation Bonds:									
Series 2012 A	$ -	$ 695,000	$ 1,175,000	$ 1,310,000	$ 1,455,000	$ 9,680,000	$ 14,505,000	$ 16,175,000	$ 44,995,000
Series 2012 B	995,000	365,000	-	-	-	-	-	-	1,360,000
Series 2015 A	-	85,000	285,000	310,000	335,000	2,170,000	2,980,000	3,135,000	9,300,000
Series 2015 B	200,000	180,000	-	-	-	-	-	-	380,000
Series 2017	30,000	30,000	30,000	35,000	375,000	-	-	-	500,000
Capital Leases:									
Truck and Plow Lease	17,853	-	-	-	-	-	-	-	17,853
Bus Lease (6)	65,023	67,278	69,653	72,092	-	-	-	-	274,046
Textbooks (Math)	35,965	35,965	-	-	-	-	-	-	71,930
Chevy Vans	11,073	-	-	-	-	-	-	-	11,073
Activity Buses	41,901	43,355	44,885	46,457	-	-	-	-	176,598
Band Instruments	23,906	24,798	25,732	-	-	-	-	-	74,436
Computer Software & Equipment	20,934	-	-	-	-	-	-	-	20,934
Textbooks (elementary)	45,319	46,579	47,874	49,205	-	-	-	-	188,977
Chrome Books	40,327	-	-	-	-	-	-	-	40,327
Apple Equipment	104,983	106,891	-	-	-	-	-	-	211,874
Cases and Keyboards	18,983	13,526	-	-	-	-	-	-	32,509
Apple Equipment	71,207	71,194	72,502	73,835	-	-	-	-	288,738
Equipment	90,000	90,000	95,000	100,000	100,000	555,000	245,000	-	1,275,000
Special Assessment lease	20,428	23,675	23,024	22,398	25,847	138,022	167,084	119,179	539,657
Imac Lab Computers	34,997	-	-	-	-	-	-	-	34,997
Kansas Golf and Turf	5,883	-	-	-	-	-	-	-	5,883
Smart Board Lease	22,253	23,617	25,064	-	-	-	-	-	70,934
Van lease	10,948	11,250	11,559	11,876	-	-	-	-	45,633
Truck lease	55,463	56,989	58,556	60,166	-	-	-	-	231,174
Total Principal	1,962,446	1,970,117	1,963,849	2,091,029	2,290,847	12,543,022	17,897,084	19,429,179	60,147,573

5. LONG-TERM DEBT (CONT.)

	Year								
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035-3039	Total
Interest:									
General Obligation Bonds:									
Series 2012 A	$ 1,753,100	$ 1,742,675	$ 1,708,750	$ 1,659,050	$ 1,603,750	$ 7,001,456	$ 4,769,144	$ 1,351,300	$ 21,589,225
Series 2012 B	20,474	4,615	-	-	-	-	-	-	25,089
Series 2015 A	273,885	273,035	267,910	258,985	250,985	1,122,816	764,188	223,844	3,435,648
Series 2015 B	5,600	1,800	-	-	-	-	-	-	7,400
Series 2017	24,938	23,750	22,325	20,900	19,475	17,813	-	-	129,201
Capital Leases:									
Truck and Plow Lease	580	-	-	-	-	-	-	-	580
Bus Lease (6)	9,592	7,336	4,961	2,523	-	-	-	-	24,412
Chevy Vans	360	-	-	-	-	-	-	-	360
Activity Buses	6,181	4,727	3,197	1,626	-	-	-	-	15,731
Band Instruments	2,791	1,900	965	-	-	-	-	-	5,656
Computer Software & Equipement	801	-	-	-	-	-	-	-	801
Textbooks (elementary)	5,254	3,994	2,699	1,368	-	-	-	-	13,315
Chrome Books	526	-	-	-	-	-	-	-	526
Apple Equipment	3,397	1,468	-	-	-	-	-	-	4,865
Cases and Keyboards	528	166	-	-	-	-	-	-	694
Apple Equipment	3,642	3,654	2,346	1,014	-	-	-	-	10,657
Equipment	40,163	37,328	34,492	31,500	28,350	92,295	11,655	-	275,783
Special Assessment lease	14,111	14,114	12,978	11,953	11,992	51,266	33,830	7,777	158,021
Imac Lab Computers	281	-	-	-	-	-	-	-	281
Kansas Golf and Turf	276	-	-	-	-	-	-	-	276
Smart Board Lease	3,951	2,587	1,140	-	-	-	-	-	7,678
Van lease	1,255	954	644	327	-	-	-	-	3,180
Truck lease	6,357	4,832	3,265	1,655	-	-	-	-	16,109
Total Interest	2,178,043	2,128,935	2,065,672	1,990,901	1,914,552	8,285,646	5,578,817	1,582,921	25,725,488
Total Principal and Interest	$ 4,140,489	$ 4,099,053	$ 4,029,521	$ 4,081,930	$ 4,205,399	$ 20,828,668	$ 23,475,901	$ 21,012,100	$ 85,873,061

6. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	$ 2,725,466
General Fund	Contingency Reserve Fund	K.S.A. 72-6478	150,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	20,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	8,968
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	1,018,172
Supplemental General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-6478	135,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	1,215,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	4,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6478	55,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	6,000
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6478	334,627
At Risk (4 Year Old) Fund	Early Childhood Fund	K.S.A. 72-6478	135,000
			$ 5,807,233

7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1.00% 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.

7. DEFINED BENEFIT PENSION PLAN (CONT.)

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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $1,197,878 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 $15,976,538. 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 these financial statements.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

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

(b) 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.

(c) Compensated Absences

Annual Leave

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

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

(c) Compensated Absences (cont.)

Annual Leave (cont.)

Teachers employed part-time shall be granted leave on a pro-rated basis. Certified employees will be compensated for unused sick leave upon retirement or early retirement from the District when in compliance with the early retirement eligibility guidelines. The unused leave will be paid out at a rate equal to 2/3 the cost of a substitute's daily rate of pay.

Each classified employee will be allowed 13 sick days per year immediately following the successful completion of any initial probationary period cumulative to a maximum of 80 days. Any employee who has has at least 15 consecutive years of employment with the District, may, upon retirement, apply for payment of unused sick leave at a rate of $25 per day.

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

1. Five days per year after the first and second year of employment.

2. Ten days per year after the third through the ninth year of employment.

3. Fifteen days per year after the tenth year of employment.

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

(d) Termination Benefits

The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b) plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2019, was $287,692.

9. RELATED-PARTY TRANSACTIONS

During the year ended June 30, 2019, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2019, there was $1,114,597 in amounts payable in the form of various leases to the financial institution. Total payments to the financial institution during the year ended June 30, 2019, were $233,640.

10. CLAIMS AND JUDGMENTS

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

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

10. CLAIMS AND JUDGMENTS (CONT.)

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

11. SUBSEQUENT EVENTS

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

UNIFIED SCHOOL DISTRICT NUMBER 313
BUHLER, KANSAS

REGULATORY–REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2019

Unified School District Number 313
Buhler, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2019

Fund	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)
GENERAL FUNDS:						
General Fund	$ 15,000,000	$ (490,806)	$ -	$ 14,509,194	$ 14,509,194	$ -
Supplemental General Fund	4,625,171	-	-	4,625,171	4,625,171	-
SPECIAL PURPOSE FUNDS:						
At Risk (4 Year Old) Fund	200,000	-	-	200,000	135,000	(65,000)
At Risk (K-12) Fund	1,421,000	-	-	1,421,000	1,248,919	(172,081)
Bilingual Education Fund	31,000	-	-	31,000	12,431	(18,569)
Capital Outlay Fund	2,570,000	-	-	2,570,000	2,235,358	(334,642)
Driver Training Fund	89,000	-	-	89,000	47,168	(41,832)
Food Service Fund	1,340,500	-	-	1,340,500	1,319,661	(20,839)
Professional Development Fund	100,000	-	-	100,000	100,000	-
Parent Education Fund	25,000	-	-	25,000	10,532	(14,468)
Special Education Fund	3,861,050	-	-	3,861,050	3,783,786	(77,264)
Career and Postsecondary Education	620,500	-	-	620,500	620,500	-
KPERS Retirement Contribution Fund	2,023,170	-	-	2,023,170	1,197,878	(825,292)
BOND AND INTEREST FUND:						
Bond and Interest Fund	3,163,092	-	-	3,163,092	3,153,178	(9,914)

Unified School District Number 313
Buhler, Kansas

GENERAL FUND

GENERAL FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Motor vehicle tax	$ 3,521	$ 2,052	$ -	$ 2,052
State aid	11,558,171	12,025,005	11,730,546	294,459
Special education aid	2,379,589	2,482,137	2,771,151	(289,014)
Total Receipts	13,941,281	14,509,194	$ 14,501,697	$ 7,497
Expenditures:				
Instruction -				
Certified salaries	4,853,430	4,862,280	$ 5,373,769	$ (511,489)
Non-certified salaries	184,294	154,239	200,000	(45,761)
Insurance	570,775	836,341	600,000	236,341
Social Security	451,389	456,018	490,000	(33,982)
Other employee benefits	209,373	231,531	250,000	(18,469)
Purchased professional services	21,247	22,583	20,000	2,583
Purchased property services	15,686	14,889	15,000	(111)
Other purchased services	80,279	168,897	75,000	93,897
Supplies	43,155	52,323	60,000	(7,677)
Student Support Services -				
Non-certified salaries	2,435	2,382	5,000	(2,618)
Social Security	186	182	-	182
Other employee benefits	2	2	-	2
Purchased professional services	752	397	1,000	(603)
Supplies	21,343	14,426	25,000	(10,574)
Instruction Support Staff -				
Certified salaries	234,659	194,766	240,000	(45,234)
Non-certified salaries	2,065	11,353	3,000	8,353
Insurance	23,021	21,263	25,000	(3,737)
Social Security	16,900	16,372	20,000	(3,628)
Other employee benefits	52,659	75,365	60,000	15,365
Instruction Support Staff -				
Purchased property services	188,439	185,525	200,000	(14,475)
Other purchased services	22,836	14,838	26,231	(11,393)
Supplies	22,371	26,063	26,500	(437)
General Administration -				
Certified salaries	218,909	232,833	225,000	7,833
Non-certified salaries	35,430	36,350	40,000	(3,650)
Insurance	17,172	20,742	20,000	742
Social Security	18,528	20,975	20,000	975
Other employee benefits	3,560	4,373	5,000	(627)
Purchased professional services	39,856	48,673	40,000	8,673
Other purchased services	39,935	48,797	45,000	3,797
Supplies	692	691	-	691

Unified School District Number 313
Buhler, Kansas

GENERAL FUND

GENERAL FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
School Administration -				
Certified salaries	$ 612,389	$ 671,060	$ 700,000	$ (28,940)
Non-certified salaries	238,963	241,438	245,000	(3,562)
Insurance	78,151	80,984	80,000	984
Social Security	61,760	66,517	63,000	3,517
Other employee benefits	23,300	30,099	30,000	99
Other purchased services	10,653	5,798	12,500	(6,702)
Supplies	1,733	1,588	2,000	(412)
Other	2,832	4,817	3,000	1,817
Operations and Maintenance -				
Non-certified salaries	637,252	511,999	650,000	(138,001)
Insurance	118,255	140,261	125,000	15,261
Social Security	43,854	53,331	45,000	8,331
Other employee benefits	13,186	15,413	15,000	413
Other purchased property services	167,380	204,006	130,000	74,006
Other purchased services	223,953	213,897	250,000	(36,103)
Supplies	173,445	177,410	170,000	7,410
Property and equipment	31,584	40,888	10,000	30,888
Student Transportation -				
Vehicle Operating Services -				
Non-certified salaries	410,241	440,614	400,000	40,614
Insurance	33,728	29,284	40,000	(10,716)
Social Security	28,766	31,913	30,000	1,913
Other employee benefits	15,299	24,911	20,000	4,911
Purchased property services	5,813	6,135	-	6,135
Other purchased services	18,882	17,875	20,000	(2,125)
Supplies	110,786	88,200	100,000	(11,800)
Student Transportation (cont.) -				
Vehicle Operating Services (cont.) -				
Property and equipment	3,370	-	-	-
Other	1,776	1,823	2,000	(177)
Vehicle Services & Maintenance Services -				
Non-certified salaries	57,628	70,073	60,000	10,073
Insurance	11,680	13,648	15,000	(1,352)
Social Security	9,347	10,153	10,000	153
Other employee benefits	3,701	4,707	5,000	(293)
Purchased property services	9,310	20,414	10,000	10,414
Supplies	59,758	66,850	60,000	6,850
Property and equipment	-	3,595	-	3,595
Other Student Transportation Services -				
Purchased professional services	1,639	1,604	-	1,604

Unified School District Number 313
Buhler, Kansas

GENERAL FUND

GENERAL FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Other Support Services -				
Certified salaries	$ 126,732	$ 153,494	$ 120,000	$ 33,494
Non-certified salaries	297,670	301,920	315,000	(13,080)
Insurance	48,663	52,759	55,000	(2,241)
Social Security	30,876	32,969	32,000	969
Other employee benefits	21,124	23,438	25,000	(1,562)
Purchased professional services	22,479	2,517	10,000	(7,483)
Other purchased property services	61,008	26,503	10,000	16,503
Other purchased services	6,192	5,302	10,000	(4,698)
Supplies	3,372	6,573	5,000	1,573
Property and equipment	(1,879)	5,000	-	5,000
Other	(46,450)	(72,772)	5,000	(77,772)
Building Improvements	-	283	-	283
Outgoing Transfers -				
Special Education Fund	2,399,589	2,725,466	3,000,000	(274,534)
Career and Postsecondary Education Fund	120,000	8,968	-	8,968
At Risk (4 year old) Fund	50,000	-	-	-
At Risk (K-12) Fund	83,000	20,000	-	20,000
Bilingual Education Fund	5,000	-	-	-
Contingency Reserve Fund	102,113	150,000	-	150,000
Adjustment to comply with legal max	-	-	(490,806)	490,806
Total Expenditures	13,941,281	14,509,194	$ 14,509,194	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 313
Buhler, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 2,358,007	$ 2,231,399	$ 2,514,188	$ (282,789)
Delinquent tax	54,520	93,178	25,253	67,925
Motor vehicle tax	335,078	283,878	280,802	3,076
Recreational vehicle tax	4,481	3,916	3,866	50
Commercial vehicle tax	7,129	6,368	5,527	841
Supplemental state aid	1,883,474	1,960,610	1,960,610	-
In lieu of taxes	-	-	3,880	(3,880)
Miscellaneous income	7	-	-	-
Total Receipts	4,642,696	4,579,349	$ 4,794,126	$ (214,777)
Expenditures:				
Instruction -				
Certified salaries	977,433	1,221,355	$ 1,000,000	$ 221,355
Insurance	39	-	24,725	(24,725)
Social Security	12,341	8,452	15,000	(6,548)
Other employee benefits	454	286	500	(214)
Other purchased services	12,018	4,165	15,000	(10,835)
Property and equipment	641	743	-	743
Water/sewer	71,321	79,133	79,946	(813)
Electricity	519,563	543,238	600,000	(56,762)
Outgoing Transfers -				
At Risk (4 Year Old) Fund	332,000	135,000	200,000	(65,000)
At Risk (K-12) Fund	1,230,000	1,215,000	1,405,000	(190,000)
Bilingual Education Fund	21,000	4,000	30,000	(26,000)
Professional Development Fund	43,000	55,000	75,000	(20,000)
Parent Education Fund	21,000	6,000	20,000	(14,000)
Special Education Fund	1,090,000	1,018,172	760,000	258,172
Career and Postsecondary Education Fund	285,000	334,627	400,000	(65,373)
Total Expenditures	4,615,810	4,625,171	$ 4,625,171	$ -
Receipts Over (Under) Expenditures	26,886	(45,822)		
Unencumbered Cash, Beginning	82,383	109,269		
Unencumbered Cash, Ending	$ 109,269	$ 63,447		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

AT RISK (4 YEAR OLD) 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	$ 50,000	$ -	$ -	$ -
Transfer from Supplemental General Fund	332,000	135,000	200,000	65,000
Total Receipts	382,000	135,000	$ 200,000	$ (65,000)
Expenditures:				
Instruction -				
Certified salaries	(5,220)	-	$ -	$ -
Other	-	-	200,000	(200,000)
Outgoing Transfers -				
Early Childhood Fund	391,297	135,000	-	135,000
Total Expenditures	386,077	135,000	$ 200,000	$ (65,000)
Receipts Over (Under) Expenditures	(4,077)	-		
Unencumbered Cash, Beginning	4,077	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 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	$ 83,000	$ 20,000	$ -	$ 20,000
Transfer from Supplemental General Fund	1,230,000	1,215,000	1,405,000	(190,000)
Total Receipts	1,313,000	1,235,000	$ 1,405,000	$ (170,000)
Expenditures:				
Instruction -				
Certified salaries	586,330	404,302	$ 600,000	$ (195,698)
Non-certified salaries	110,761	154,059	120,000	34,059
Insurance	31,799	40,861	40,000	861
Social Security	24,177	22,833	30,000	(7,167)
Other employee benefits	11,703	6,115	15,000	(8,885)
Supplies	2,870	2,720	5,000	(2,280)
Student Support Services -				
Certified salaries	439,521	498,559	375,000	123,559
Non-certified salaries	19,932	29,173	-	29,173
Insurance	37,196	45,300	25,000	20,300
Social Security	32,339	37,073	25,000	12,073
Other employee benefits	6,535	7,924	5,000	2,924
Instruction Support Staff -				
Certified salaries	-	-	130,000	(130,000)
Non-certified salaries	-	-	22,000	(22,000)
Insurance	-	-	15,000	(15,000)
Social Security	-	-	10,000	(10,000)
Other employee benefits	-	-	4,000	(4,000)
Total Expenditures	1,303,163	1,248,919	$ 1,421,000	$ (172,081)
Receipts Over (Under) Expenditures	9,837	(13,919)		
Unencumbered Cash, Beginning	7,259	17,096		
Unencumbered Cash, Ending	$ 17,096	$ 3,177		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 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	$ 5,000	$ -	$ -	$ -
Transfer from Supplemental General Fund	21,000	4,000	30,000	(26,000)
Miscellaneous income	2,928	-	-	-
Total Receipts	28,928	4,000	$ 30,000	$ (26,000)
Expenditures:				
Instruction -				
Certified salaries	8,581	9,126	$ 10,000	$ (874)
Non-certified salaries	9,463	-	10,000	(10,000)
Insurance	677	180	5,000	(4,820)
Social Security	1,360	846	1,500	(654)
Other employee benefits	353	131	500	(369)
Supplies	-	1,957	3,000	(1,043)
Property and equipment	-	191	-	191
Instruction Support Staff -				
Other purchased services	-	-	1,000	(1,000)
Total Expenditures	20,434	12,431	$ 31,000	$ (18,569)
Receipts Over (Under) Expenditures	8,494	(8,431)		
Unencumbered Cash, Beginning	215	8,709		
Unencumbered Cash, Ending	$ 8,709	$ 278		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,175,941	$ 1,232,605	$ 1,248,257	$ (15,652)
Delinquent tax	26,210	46,595	12,552	34,043
Motor vehicle tax	137,313	145,350	143,568	1,782
Recreational vehicle tax	2,043	2,008	1,977	31
Commercial vehicle tax	2,920	3,189	2,826	363
In Lieu of tax	-	-	1,984	(1,984)
Watercraft tax	-	-	5,000	(5,000)
Capital outlay state aid	375,372	415,162	418,544	(3,382)
Interest on idle funds	5,856	6,514	5,000	1,514
Building rent	59,558	62,449	-	-
Reimbursements	98,106	120,187	150,000	(29,813)
Total Receipts	1,883,319	2,034,059	$ 1,989,708	$ (18,098)
Expenditures:				
Instruction -				
Purchased property services	7,856	7,528	$ -	$ 7,528
Supplies	208,513	276,356	220,000	56,356
Property and equipment	176,850	224,270	150,000	74,270
Other Supplemental Service -				
Property and equipment	1,879	430	10,000	(9,570)
Operations and Maintenance -				
Classified salaries	119,042	265,512	100,000	165,512
Insurance	11,256	1,939	10,000	(8,061)
Social Security	12,479	5,114	10,000	(4,886)
Other benefits	40,045	52,950	40,000	12,950
Repairs and maintenance	36,000	37,565	-	37,565
Property and equipment	27,348	132,639	30,000	102,639
Transportation -				
Property and equipment	-	-	15,000	(15,000)
Land improvement	119,343	44,907	125,000	(80,093)
Architectural and engineering services	38,037	3,322	10,000	(6,678)

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Building repairs	$ 253,661	$ 271,025	$ 950,000	$ (678,975)
Debt services	939,772	911,801	900,000	11,801
Total Expenditures	1,992,081	2,235,358	$ 2,570,000	$ (334,642)
Receipts Over (Under) Expenditures	(108,762)	(201,299)		
Unencumbered Cash, Beginning	1,074,974	969,764		
Prior Year Cancelled Encumbrances	3,552	-		
Unencumbered Cash, Ending	$ 969,764	$ 768,465		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 26,880	$ 22,197	$ 27,300	$ (5,103)
Miscellaneous reimbursements	39,933	39,689	40,000	(311)
Total Receipts	66,813	61,886	$ 67,300	$ (5,414)
Expenditures:				
Instruction -				
Certified salaries	19,490	16,000	$ 35,000	$ (19,000)
Social Security	1,457	1,194	3,000	(1,806)
Other employee benefits	134	134	-	134
Supplies	1,500	-	5,000	(5,000)
Purchased professional services	19,700	19,840	10,000	9,840
Operations and Maintenance -				
Motor fuel	5,000	4,500	2,000	2,500
Insurance	5,000	2,500	2,000	500
Supplies	5,000	3,000	-	3,000
Property and equipment	-	-	32,000	(32,000)
Total Expenditures	57,281	47,168	$ 89,000	$ (41,832)
Receipts Over (Under) Expenditures	9,532	14,718		
Unencumbered Cash, Beginning	68,364	77,896		
Unencumbered Cash, Ending	$ 77,896	$ 92,614		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 12,076	$ 12,129	$ 12,000	$ 129
Federal aid	550,002	574,495	609,755	(35,260)
Student sales - lunch and milk	571,960	548,274	525,830	22,444
Adult sales	46,645	41,312	104,863	(63,551)
Interest on idle funds	37	81	-	81
Miscellaneous revenue	32,458	18,184	50,000	(31,816)
Total Receipts	1,213,178	1,194,475	$ 1,302,448	$ (107,973)
Expenditures:				
Instruction Support Staff -				
Other purchased services	500	619	$ -	$ 619
Food Service Operation -				
Non-certified salaries	429,617	446,351	450,000	(3,649)
Insurance	60,980	92,481	70,000	22,481
Social Security	30,678	32,431	35,000	(2,569)
Other employee benefits	32,130	43,118	35,000	8,118
Purchased property services	-	3,997	-	3,997
Other purchased services	12,930	6,459	15,500	(9,041)
Miscellaneous supplies	520,517	526,602	610,000	(83,398)
Property and equipment	38,623	84,212	75,000	9,212
Other	50,303	83,391	50,000	33,391
Total Expenditures	1,176,278	1,319,661	$ 1,340,500	$ (20,839)
Receipts Over (Under) Expenditures	36,900	(125,186)		
Unencumbered Cash, Beginning	473,810	511,634		
Prior Year Cancelled Encumbrances	924	-		
Unencumbered Cash, Ending	$ 511,634	$ 386,448		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

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

	2018 Actual	2019 Actual	2019 Budget	2019 Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 43,000	$ 55,000	$ 75,000	$ (20,000)
State Source - Professional Development Aid	10,232	14,672	12,500	(27,172)
Miscellaneous income	12,430	16,502	15,000	(31,502)
Total Receipts	65,662	86,174	$ 102,500	$ (78,674)
Expenditures:				
Instruction -				
Certified salaries	(1,354)	35,903	$ -	$ 35,903
Insurance	8	-	-	-
Social Security	939	2,249	-	2,249
Other benefits	55	128	-	128
Instruction Support Staff -				
Certified salaries	-	-	15,000	(15,000)
Social Security	327	111	-	111
Other employee benefits	24	2	-	2
Purchased professional services	15,013	16,240	25,000	(8,760)
Other purchased services	35,434	43,965	50,000	(6,035)
Supplies	6,554	1,402	10,000	(8,598)
Total Expenditures	57,000	100,000	$ 100,000	$ -
Receipts Over (Under) Expenditures	8,662	(13,826)		
Unencumbered Cash, Beginning	13,977	22,639		
Unencumbered Cash, Ending	$ 22,639	$ 8,813		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 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	$ 21,000	$ 6,000	$ 20,000	$ (14,000)
Expenditures:				
Student Support Services -				
Purchased professional services	16,314	10,532	$ 25,000	$ (14,468)
Receipts Over (Under) Expenditures	4,686	(4,532)		
Unencumbered Cash, Beginning	612	5,298		
Unencumbered Cash, Ending	$ 5,298	$ 766		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Federal aid	$ 14,799	$ -	$ -	$ -
SDAC funds	77,138	86,779	100,000	13,221
Transfer from General Fund	2,399,589	2,725,466	3,000,000	(274,534)
Transfer from Supplemental General Fund	1,090,000	1,018,172	760,000	258,172
Total Receipts	3,581,526	3,830,417	$ 3,860,000	$ (3,141)
Expenditures:				
Instruction -				
Other purchased services	3,280,397	3,430,388	$ 3,492,550	$ (62,162)
Student Transportation -				
Vehicle Operating Services -				
Non-certified salaries	144,400	129,745	165,000	(35,255)
Insurance	20,711	20,433	25,000	(4,567)
Social Security	8,706	8,052	10,000	(1,948)
Other employee benefits	8,913	13,822	12,000	1,822
Other purchased services	10,000	14,000	10,000	4,000
Supplies	60,000	56,800	75,000	(18,200)
Other	-	1,215	-	1,215
Vehicle Service and Maintenance -				
Non-certified salaries	67,850	65,721	70,000	(4,279)
Purchased property services	5,000	9,817	-	9,817
Supplies	38,010	32,843	-	32,843
Purchased professional services	1,350	950	1,500	(550)
Total Expenditures	3,645,337	3,783,786	$ 3,861,050	$ (77,264)
Receipts Over (Under) Expenditures	(63,811)	46,631		
Unencumbered Cash, Beginning	98,055	34,244		
Unencumbered Cash, Ending	$ 34,244	$ 80,875		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

CAREER AND POSTSECONDARY EDUCATION FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Miscellaneous revenue	$ 177,284	$ 242,838	$ 175,000	$ 67,838
Transfer from General Fund	120,000	8,968	-	8,968
Transfer from Supplemental General Fund	285,000	334,627	400,000	(65,373)
Total Receipts	582,284	586,433	$ 575,000	$ 11,433
Expenditures:				
Instruction -				
Certified salaries	383,984	490,877	$ 415,000	$ 75,877
Non-certified salaries	5,027	-	20,000	(20,000)
Insurance	35,352	40,353	45,000	(4,647)
Social Security	26,222	37,456	30,000	7,456
Other employee benefits	4,922	6,951	10,000	(3,049)
Supplies	46,975	30,162	60,000	(29,838)
Property and equipment	15,258	11,843	20,000	(8,157)
Other	11,223	2,016	15,000	(12,984)
Other Support Services -				
Purchased professional services	3,671	20	4,000	(3,980)
Other purchased services	822	822	1,500	(678)
Total Expenditures	533,456	620,500	$ 620,500	$ -
Receipts Over (Under) Expenditures	48,828	(34,067)		
Unencumbered Cash, Beginning	1,551	50,379		
Prior year cancelled encumbrances	-	31		
Unencumbered Cash, Ending	$ 50,379	$ 16,343		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,385,258	$ 1,197,878	$ 2,023,170	$ (825,292)
Expenditures:				
Employee Benefits -				
Instruction	914,270	790,600	$ 1,335,532	$ (544,932)
Student Support Services	13,853	11,979	20,225	(8,246)
Instruction Support Staff	41,558	35,936	60,675	(24,739)
General Administration	27,705	23,958	40,449	(16,491)
School Administration	110,821	95,830	161,799	(65,969)
Other Support Services	55,410	47,915	80,894	(32,979)
Operations and Maintenance	96,968	83,851	141,573	(57,722)
Student Transportation Services	83,115	71,873	121,348	(49,475)
Food Service Operation	41,558	35,936	60,675	(24,739)
Total Expenditures	1,385,258	1,197,878	$ 2,023,170	$ (825,292)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

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

	2018 Actual	2019 Actual
Receipts:		
Transfer from General Fund	$ 102,113	$ 150,000
Expenditures:		
Instruction		
Certified salaries	-	55,000
Group Insurance	-	197,113
Total Expenditures	-	252,113
Receipts Over (Under) Expenditures	102,113	(102,113)
Unencumbered Cash, Beginning	-	102,113
Unencumbered Cash, Ending	$ 102,113	$ -

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

EARLY CHILDHOOD FUND

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

	2018 Actual	2019 Actual
Receipts:		
Other revenue from local source	$ 182,294	$ 402,241
Transfer from At Risk (4 Year Old) Fund	391,297	135,000
Total Receipts	573,591	537,241
Expenditures:		
Instruction -		
Certified salaries	178,814	165,040
Non-certified salaries	233,029	259,467
Insurance	46,972	32,178
Social Security	27,604	29,315
Other employee benefits	8,218	10,796
Purchased professional services	25,210	30,446
Supplies	33,460	19,913
Property and equipment	3,551	3,965
Other	-	285
Total Expenditures	556,858	551,405
Receipts Over (Under) Expenditures	16,733	(14,164)
Unencumbered Cash, Beginning	-	16,733
Unencumbered Cash, Ending	$ 16,733	$ 2,569

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

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

	2018 Actual	2019 Actual
Receipts:		
Other revenue from local source	$ 33,992	$ 42,180
Expenditures:		
Instruction -		
Supplies	36,932	42,992
BHS Centennial	3,149	-
Total Expenditures	40,081	42,992
Receipts Over (Under) Expenditures	(6,089)	(812)
Unencumbered Cash, Beginning	100,024	93,938
Prior year cancelled encumbrances	3	1,618
Unencumbered Cash, Ending	$ 93,938	$ 94,744

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

PERKINS RESERVE FUND

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

	2018 Actual	2019 Actual
Receipts:		
Private grant aid	$ 22,792	$ 11,483
Expenditures:		
Instruction -		
Certified salaries	-	2,736
Social Security	1,303	-
Other employee benefits	121	-
Supplies	272	5,533
Instruction Suppport Staff -		
Other purchased services	28	3,214
Total Expenditures	1,724	11,483
Receipts Over (Under) Expenditures	21,068	-
Unencumbered Cash, Beginning	(21,068)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

STUDENT MATERIAL FUND

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

	2018 Actual	2019 Actual
Receipts:		
Book rental fees	$ 179,374	$ 96,012
Other revenue from local source	26,810	-
Total Receipts	206,184	96,012
Expenditures:		
Instruction -		
Other purchased services	14,428	7,175
Supplies	170,423	80,246
Property and equipment	7,174	-
Instruction Support Staff -		
Supplies	15	-
Total Expenditures	192,040	87,421
Receipts Over (Under) Expenditures	14,144	8,591
Unencumbered Cash, Beginning	316,609	331,028
Prior year cancelled encumbrances	275	697
Unencumbered Cash, Ending	$ 331,028	$ 340,316

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

TITLE I - LOW INCOME FUND

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

	2018 Actual	2019 Actual
Receipts:		
Federal aid	$ 262,543	$ 260,800
Expenditures:		
Instruction -		
Certified salaries	157,155	138,452
Non-certified salaries	66,335	72,647
Insurance	24,645	26,168
Social Security	13,849	18,264
Other employee benefits	(919)	4,116
Supplies	1,415	940
Instruction Support Staff -		
Social Security	63	213
Total Expenditures	262,543	260,800
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

TITLE II - PART A TEACHER QUALITY FUND

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

	2018 Actual	2019 Actual
Receipts:		
Federal aid	$ 62,191	$ 31,551
Expenditures:		
Instruction -		
Certified salaries	45,749	22,852
Social Security	322	-
Supplies	64	4,900
Instruction Support Staff -		
Certified salaries	5,076	3,799
Travel	10,980	-
Total Expenditures	62,191	31,551
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

TITLE IV-A FUND

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

	2018 Actual	2019 Actual
Receipts:		
Federal aid	$ 7,567	$ 21,097
Expenditures:		
Instruction -		
Certified salaries	-	21,097
Instruction Support Staff -		
Staff development	7,567	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 313
Buhler, Kansas

SPECIAL PURPOSE FUND

WHEATLAND PARK ESCROW 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)

	2018 Actual	2019 Actual
Receipts:		
Escrow funds	$ -	$ 12,000
Expenditures:	-	-
	-	12,000
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	$ -	$ 12,000
Unencumbered Cash, Ending		

Unified School District Number 313
Buhler, Kansas

BOND AND INTEREST FUND

BOND AND INTEREST FUND

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

		2019		
	2018 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 1,823,181	$ 1,900,450	$ 1,937,926	$ (37,476)
Delinquent tax	41,726	74,337	19,542	54,795
Motor vehicle tax	219,007	229,924	226,931	2,993
Recreational vehicle tax	2,674	3,179	3,124	55
Commercial vehicle tax	4,646	4,984	4,467	517
In lieu of taxes	-	-	3,136	(3,136)
State aid	918,752	1,011,549	1,011,549	-
Total Receipts	3,009,986	3,224,423	$ 3,206,675	$ 17,748
Expenditures:				
Principal	965,000	1,075,000	$ 1,075,000	$ -
Interest	2,096,587	2,077,138	2,086,092	(8,954)
Commission and postage	750	1,040	2,000	(960)
Total Expenditures	3,062,337	3,153,178	$ 3,163,092	$ (9,914)
Receipts Over (Under) Expenditures	(52,351)	71,245		
Unencumbered Cash, Beginning	2,229,325	2,176,974		
Unencumbered Cash, Ending	$ 2,176,974	$ 2,248,219		

Unified School District Number 313
Buhler, Kansas

AGENCY FUNDS

STUDENT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Buhler High School -				
Art Club	$ 934	$ 150	$ 502	$ 582
Buhler Singers	13,852	78,386	75,221	17,017
Debate	1,058	4,179	4,089	1,148
FBLA	228	-	228	-
FCA	2,585	3,900	6,126	359
FCCLA	1,244	-	653	591
FFA	6,212	102,488	101,459	7,241
French Club	137	-	137	-
International Club	316	-	316	-
Junior Class	750	4,911	4,193	1,468
Key Club	1,747	-	23	1,724
National Honor Society	462	176	413	225
SADD	805	-	452	353
Scholars Bowl	661	952	1,452	161
Science Club	1,106	-	-	1,106
Senior Class	682	1,630	2,175	137
Spanish Club	195	2,536	2,036	695
Student Council	2,037	3,289	3,042	2,284
Robotics Club	409	-	-	409
Maroon Cru	39	-	39	-
BHS Crimestoppers	419	-	419	-
Senior Legacy Project	1,646	5,250	5,320	1,576
Golden Millenium Scholarship	1,200	1,025	1,000	1,225
Citizenship Day	226	-	61	165
Entrepreneurship	4,910	18,619	19,039	4,490
Quidditch Club	335	-	335	-
Graphic Design	93	-	-	93
Subtotal Buhler High School	44,288	227,491	228,730	43,049
BHS Athletics -				
Cheerleading	3,966	20,381	19,661	4,686
Dance Team	(20)	11,018	9,565	1,433
Subtotal BHS Athletics	3,946	31,399	29,226	6,119

Unified School District Number 313
Buhler, Kansas

AGENCY FUNDS

STUDENT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended June 30, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations (Cont.):				
Prairie Hills Middle School -				
Student Council	$ 19,536	$ 335	$ 19,602	$ 269
Administrative fund	-	34,244	17,961	16,283
Band Projects	51	4,911	4,421	541
Subtotal Prairie Hills Middle School	19,587	39,490	41,984	17,093
Total Student Organization Funds	67,821	298,380	299,940	66,261
Other Agency Funds:				
Buhler Grade School faculty	-	778	553	225
Health Care Reserve Fund	(10,163)	2,174,656	2,209,331	(44,838)
Buhler Athletics sales tax	7	7,653	7,658	2
Buhler High School sales tax	-	4,674	4,674	-
Buhler High School faculty	-	942	675	267
Prairie Hills Middle School sales tax	181	2,597	2,571	207
Total Other Agency Funds	(9,975)	2,191,300	2,225,462	(44,137)
Total Agency Funds	$ 57,846	$ 2,489,680	$ 2,525,402	$ 22,124

Unified School District Number 313
Buhler, Kansas

DISTRICT ACTIVITY FUNDS

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

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics - High School	$ 69,127	$ 205,398	$ 229,049	$ 45,476	$ -	$ 45,476
Athletics - Prairie Hills MS	26,923	49,110	38,001	38,032	-	38,032
Total Gate Receipts	96,050	254,508	267,050	83,508	-	83,508
School Projects						
Buhler High School						
Activity Tickets	19,697	11,823	5,837	25,683	-	25,683
Ag Mechanics	5,773	5,268	6,606	4,435	-	4,435
Band Trips	11,533	34,186	25,785	19,934	-	19,934
BHS Library Media Center	2,124	589	461	2,252	-	2,252
Color Guard	10,533	9,816	11,129	9,220	-	9,220
Dramatics	421	-	421	-	-	-
Fall Musical	715	13,148	10,755	3,108	-	3,108
General	5,011	36,659	36,023	5,647	-	5,647
Guidance	4,220	5,991	5,836	4,375	-	4,375
Instrumental Music	42,579	50,235	49,637	43,177	-	43,177
Journalism	599	-	37	562	-	562
Plants Vo-Ag	6,012	3,762	1,875	7,899	-	7,899
English Department	176	520	520	176	-	176
Postage Activity	432	510	15	927	-	927
Student Flowers	210	-	210	-	-	-
Tech Ed Shop	494	652	480	666	-	666
Vocal Music	301	1,916	2,067	150	-	150
Yearbook	2,368	2,366	872	3,862	-	3,862
Prairie Hills Middle School						
Magazine and Book Sales	340	-	-	340	-	340
Musical Festival	86	-	-	86	-	86
Yearbook	265	1,173	-	1,438	-	1,438
Library Fines	1,491	895	819	1,567	-	1,567
Buhler Grade School						
School Support	4,682	3,050	4,308	3,424	-	3,424
Book Fair	459	2,122	1,873	708	-	708
Positive World Change	309	609	488	430		430
Buhler CARES	-	18,230	18,230	-	-	-
Shinning Stars	-	19,895	19,895	-	-	-
Plum Creek Grade School						
Student Activity	3,053	17,527	17,455	3,125	-	3,125
Cares Club	-	52,503	52,503	-	-	-
Shinning Stars	-	32,329	32,329	-	-	-
Pre-K	-	150	150	-	-	-
Union Valley Grade School						
Library	954	3,894	2,127	2,721	-	2,721
Magazine	6,362	9,444	11,218	4,588	-	4,588
Cares Club	-	48,466	48,466	-	-	-
Shinning Stars	-	21,833	21,833	-	-	-
Total School Projects	131,199	409,561	390,260	150,500	-	150,500
Total District Activity Funds	$ 227,249	$ 664,069	$ 657,310	$ 234,008	$ -	$ 234,008

SINGLE AUDIT SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District Number 313, Buhler (the District), Kansas, as of and for the year ended June 30, 2019, and the related notes to the financial statement, which collectively comprise the District's basic financial statement and have issued our report thereon dated October 30, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 30, 2019

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

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

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 313, Buhler, Kansas's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll Janzen Hawk & Loyd, LLC
Hutchinson, Kansas

October 30, 2019

Unified School District Number 313
Buhler, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO313	$ 106,331
National School Lunch Program	10.555	DO313	468,164
Total Child Nutrition Cluster			574,495
Total U.S. Department of Agriculture			574,495
U.S. Department of Education			
Passed through Kansas Department of Education:			
Title I - Grants to Local Educational Agencies	84.010	DO313	260,800
Title II-A - Improving Teacher Quality	84.367	DO313	31,551
Career and Technical Education - Carl Perkins Vocational Education	84.048	DO313	11,483
Student Support	84.424	DO313	21,097
Total U.S. Department of Education			324,931
Total Schedule of Expenditures of Federal Awards			$ 899,426

Notes to the Schedule of Expenditures of Federal Awards

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 313, Buhler, Kansas (the District), under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

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

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

Unified School District Number 313
Buhler, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2019

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Food Service Fund	$ 574,495
Title I - Low Income Fund	260,800
Title II-Part A Teacher Quality Fund	31,551
Perkins Reserve Fund	11,483
Title IV - A Fund	21,097
	$ 899,426

Unified School District Number 313
Buhler, Kansas

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2019

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an adverse opinion on whether the financial statement of the Unified School District Number 313, Buhler, Kansas was prepared in accordance with GAAP.

2. No significant deficiencies relating to the audit of the financial statement are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards.*

3. No instances of noncompliance material to the financial statement of the Unified School District Number 313, Buhler, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.

5. The auditor's report on compliance for the major federal award programs for Unified School District Number 313, Buhler, Kansas expressed an unmodified opinion on all major programs.

6. There were no audit findings that are required to be reported in accordance with 2CFR § 200.516(a) of the Uniform Guidance.

7. The programs tested as major programs include:

	CFDA No.
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555

8. The threshold for distinguishing Types A and B programs was $750,000.

9. Unified School District Number 313, Buhler, Kansas was not determined to be a low-risk auditee.

FINDINGS--FINANCIAL STATEMENT AUDIT

There were no reportable findings.

FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT

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

There were no reportable findings.