

UNIFIED SCHOOL DISTRICT NO. 309

**FINANCIAL STATEMENT
JUNE 30, 2019**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

UNIFIED SCHOOL DISTRICT NO. 309
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education Unified School District No. 309

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 309**, 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 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the 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*. 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 auditors' 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 auditors consider 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.

Board of Education
Unified School District No. 309

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 309**, to meet the requirements of the State of 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 Accounting Principles Generally Accepted in the United States of America

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 **Unified School District No. 309**, as of **June 30, 2019**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 309**, 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.

Report on 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information 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*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, and is not a required part of the financial statement.

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.

**Board of Education
Unified School District No. 309**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unmodified opinion dated November 6, 2018. 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://da.ks.gov/ar/muniserv/>. 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, 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 28, 2019, on our consideration of **Unified School District No. 309'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Unified School District No. 309's** internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 28, 2019

UNIFIED SCHOOL DISTRICT NO. 309
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 0	\$ 8,793,031	\$ 8,793,031	\$ 0	\$ 12,908	\$ 12,908
Special Purpose Funds							
Supplemental General	124,684	0	2,703,343	2,776,898	51,129	0	51,129
At Risk (4 Year Old)	34,270	0	68,480	67,584	35,166	0	35,166
At Risk (K-12)	197,099	0	1,304,909	1,335,942	166,066	0	166,066
Bilingual Education	29,328	0	25,000	24,609	29,719	0	29,719
Virtual Education	69,801	0	4,600	44,256	30,145	0	30,145
Capital Outlay	1,506,685	0	890,743	505,809	1,891,619	233,045	2,124,664
Driver Training	43,550	0	11,565	12,958	42,157	0	42,157
Food Service	120,488	0	697,710	701,654	116,544	0	116,544
Professional Development	53,565	0	40,629	39,384	54,810	0	54,810
Parent Education	9,609	0	11,000	16,851	3,758	0	3,758
Special Education	656,196	0	1,790,017	1,843,465	602,748	0	602,748
Career and Postsecondary Education	148,796	0	334,383	340,997	142,182	0	142,182
KPERs Contribution	0	0	727,839	727,839	0	0	0
Federal Funds	0	0	283,711	283,711	0	0	0
Gifts and Grants	4,055	0	186,730	175,691	15,094	36,855	51,949
Contingency Reserve	500,000	0	0	0	500,000	0	500,000
Textbook and Student Material							
Revolving	164,807	0	59,991	66,548	158,250	1,253	159,503
District Activity Funds	42,008	0	154,934	136,524	60,418	0	60,418
Bond and Interest Fund	418,776	0	541,230	508,625	451,381	0	451,381
	<u>\$ 4,123,717</u>	<u>\$ 0</u>	<u>\$ 18,629,845</u>	<u>\$ 18,402,376</u>	<u>\$ 4,351,186</u>	<u>\$ 284,061</u>	<u>\$ 4,635,247</u>

Composition of Cash:

Checking Accounts	\$ 4,402,292
Certificate of Deposit	300,000
	<u>4,702,292</u>
Agency Funds	(67,045)
	<u>\$ 4,635,247</u>

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

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 309 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Nickerson and South Hutchinson, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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-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 for payment of general long-term debt.

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

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019**

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 amendments for the year ended June 30, 2019.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received \$554,602 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.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 3 - 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% 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 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty 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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$727,839 for the year ended June 30, 2019.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
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 \$9,626,773. 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.

Note 4 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$4,702,292 and the bank balance was \$4,951,523. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$4,451,523 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:										Total
	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Parent Education	Special Education	Career and Postsecondary Education	Textbook & Student Material Rental	
General Fund	\$ 35,000	\$ 854,909	\$ 0	\$ 4,000	\$ 20,500	\$ 0	\$ 11,000	\$1,287,754	\$ 30,000	\$ 18,800	\$2,261,963
Supplemental General Fund	30,000	450,000	25,000	0	0	30,000	0	450,000	260,000	0	1,245,000
	<u>\$ 65,000</u>	<u>\$1,304,909</u>	<u>\$ 25,000</u>	<u>\$ 4,000</u>	<u>\$ 20,500</u>	<u>\$ 30,000</u>	<u>\$ 11,000</u>	<u>\$1,737,754</u>	<u>\$ 290,000</u>	<u>\$ 18,800</u>	<u>\$3,506,963</u>

Note 6 - Postemployment 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 these financial statements.

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.

Note 7 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 8 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

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 carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past fiscal three years.

UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 9 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through October 28, 2019, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2019, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds 2015 Series	2.00 - 3.00	7/30/15	\$ 1,745,000	9/1/19

Changes in long-term liabilities for the District for the year ended June 30, 2019, were as follows:

<u>Issue</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds 2015 Series	<u>\$ 805,000</u>	<u>\$ 0</u>	<u>\$ 495,000</u>	<u>\$ 310,000</u>	<u>\$ 13,625</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Principal and Interest</u>
2020	<u>\$ 310,000</u>	<u>\$ 3,100</u>	<u>\$ 313,100</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 309
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
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 Fund	\$ 8,826,248	\$ (33,217)	\$ 0	\$ 8,793,031	\$ 8,793,031	\$ 0
Special Purpose Funds						
Supplemental General	2,780,669	(22,410)	18,639	2,776,898	2,776,898	0
At Risk (4 Year Old)	92,150	0	0	92,150	67,584	(24,566)
At Risk (K-12)	1,359,500	0	0	1,359,500	1,335,942	(23,558)
Bilingual Education	35,350	0	0	35,350	24,609	(10,741)
Virtual Education	133,100	0	0	133,100	44,256	(88,844)
Capital Outlay	1,295,000	0	0	1,295,000	505,809	(789,191)
Driver Training	16,300	0	0	16,300	12,958	(3,342)
Food Service	746,050	0	0	746,050	701,654	(44,396)
Professional Development	48,026	0	0	48,026	39,384	(8,642)
Parent Education	16,851	0	0	16,851	16,851	0
Special Education	1,901,269	0	0	1,901,269	1,843,465	(57,804)
Career and Postsecondary Education	341,600	0	0	341,600	340,997	(603)
KPERs Contribution	1,109,415	0	0	1,109,415	727,839	(381,576)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	283,711	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	175,691	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	66,548	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	136,524	XXXXXXXXXX
Bond and Interest Fund	508,625	0	0	508,625	508,625	0
	<u>\$ 19,210,153</u>	<u>\$ (55,627)</u>	<u>\$ 18,639</u>	<u>\$ 19,173,165</u>	<u>\$ 18,402,376</u>	<u>\$ (1,433,263)</u>

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,594	\$ 417	\$ 0	\$ 417
State Sources	8,437,841	8,792,614	8,826,248	(33,634)
	<u>8,440,435</u>	<u>8,793,031</u>	<u>\$ 8,826,248</u>	<u>\$ (33,217)</u>
Expenditures				
Instruction	3,215,147	3,247,882	\$ 3,229,000	\$ 18,882
Student Support Services	212,813	243,456	223,500	19,956
Instructional Support Staff	231,985	245,664	236,500	9,164
General Administration	343,128	349,028	401,500	(52,472)
School Administration	647,170	755,344	666,000	89,344
Operations & Maintenance	91,837	95,157	98,700	(3,543)
Student Transportation Services	960,306	1,001,924	964,500	37,424
Other Supplemental Services	525,531	592,613	561,562	31,051
Transfers	2,212,518	2,261,963	2,444,986	(183,023)
Adjustment to Comply with Legal Max	0	0	(33,217)	33,217
	<u>8,440,435</u>	<u>8,793,031</u>	<u>\$ 8,793,031</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,493,200	\$ 1,221,617	\$ 1,185,669	\$ 35,948
County Sources	211,794	196,929	175,084	21,845
State Sources	1,229,761	1,284,797	1,295,236	(10,439)
	<u>2,934,755</u>	<u>2,703,343</u>	<u>\$ 2,655,989</u>	<u>\$ 47,354</u>
Expenditures				
Instruction	535,645	635,526	\$ 487,344	\$ 148,182
Student Support Services	58,994	49,618	84,600	(34,982)
Instructional Support Staff	150,181	131,441	158,100	(26,659)
General Administration	30,370	20,027	30,825	(10,798)
School Administration	302,432	213,608	235,600	(21,992)
Operations & Maintenance	351,651	346,490	369,700	(23,210)
Student Transportation Services	115,865	129,515	97,500	32,015
Other Supplemental Services	9,419	5,373	12,000	(6,627)
Architectural & Engineering Service	1,803	300	0	300
Transfers	1,320,987	1,245,000	1,305,000	(60,000)
Adjustment to Comply with Legal Max	0	0	(22,410)	22,410
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>18,639</u>	<u>(18,639)</u>
	<u>2,877,347</u>	<u>2,776,898</u>	<u>\$ 2,776,898</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	57,408	(73,555)		
Unencumbered Cash, Beginning	67,276	124,684		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 124,684</u>	<u>\$ 51,129</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Federal Sources	\$ 31,320	\$ 3,480	\$ 40,000	\$ (36,520)
Transfers	50,000	65,000	50,000	15,000
	<u>81,320</u>	<u>68,480</u>	<u>\$ 90,000</u>	<u>\$ (21,520)</u>
Expenditures				
Instruction	78,626	67,584	\$ 92,150	\$ (24,566)
	<u>78,626</u>	<u>67,584</u>	<u>\$ 92,150</u>	<u>\$ (24,566)</u>
Receipts Over (Under) Expenditures	2,694	896		
Unencumbered Cash, Beginning	31,576	34,270		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,270</u>	<u>\$ 35,166</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 1,325,000</u>	<u>\$ 1,304,909</u>	<u>\$ 1,340,000</u>	<u>\$ (35,091)</u>
	<u>1,325,000</u>	<u>1,304,909</u>	<u>\$ 1,340,000</u>	<u>\$ (35,091)</u>
Expenditures				
Instruction	<u>1,331,633</u>	<u>1,335,942</u>	<u>\$ 1,359,500</u>	<u>\$ (23,558)</u>
	<u>1,331,633</u>	<u>1,335,942</u>	<u>\$ 1,359,500</u>	<u>\$ (23,558)</u>
Receipts Over (Under) Expenditures	(6,633)	(31,033)		
Unencumbered Cash, Beginning	203,732	197,099		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 197,099</u>	<u>\$ 166,066</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 30,000	\$ 25,000	\$ 35,000	\$ (10,000)
	<u>30,000</u>	<u>25,000</u>	<u>\$ 35,000</u>	<u>\$ (10,000)</u>
Expenditures				
Instruction	31,575	24,609	\$ 35,350	\$ (10,741)
	<u>31,575</u>	<u>24,609</u>	<u>\$ 35,350</u>	<u>\$ (10,741)</u>
Receipts Over (Under) Expenditures	(1,575)	391		
Unencumbered Cash, Beginning	30,903	29,328		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 29,328</u>	<u>\$ 29,719</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 600	\$ 0	\$ 600
Transfers	120,000	4,000	132,000	(128,000)
	<u>120,000</u>	<u>4,600</u>	<u>\$ 132,000</u>	<u>\$ (127,400)</u>
Expenditures				
Instruction	58,384	31,756	\$ 133,100	\$ (101,344)
Instructional Support Staff	2,010	12,500	0	12,500
	<u>60,394</u>	<u>44,256</u>	<u>\$ 133,100</u>	<u>\$ (88,844)</u>
Receipts Over (Under) Expenditures	59,606	(39,656)		
Unencumbered Cash, Beginning	10,195	69,801		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 69,801</u>	<u>\$ 30,145</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 426,439	\$ 615,292	\$ 604,333	\$ 10,959
County Sources	45,436	56,391	50,538	5,853
State Sources	138,605	219,060	221,835	(2,775)
	<u>610,480</u>	<u>890,743</u>	<u>\$ 876,706</u>	<u>\$ 14,037</u>
Expenditures				
Instruction	57,111	95,652	\$ 100,000	\$ (4,348)
Student Support Services	0	0	25,000	(25,000)
General Administration	998	2,764	10,000	(7,236)
School Administration	530	18,060	10,000	8,060
Operations & Maintenance	0	6,438	0	6,438
Student Transportation Services	270,485	108,225	500,000	(391,775)
Food Service Operation	2,967	0	0	0
Facility Acquisition & Construction Services	198,427	274,670	650,000	(375,330)
	<u>530,518</u>	<u>505,809</u>	<u>\$ 1,295,000</u>	<u>\$ (789,191)</u>
Receipts Over (Under) Expenditures	79,962	384,934		
Unencumbered Cash, Beginning	1,426,723	1,506,685		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,506,685</u>	<u>\$ 1,891,619</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 3,692	\$ 1,649	\$ 5,000	\$ (3,351)
State Sources	6,656	9,916	6,500	3,416
	<u>10,348</u>	<u>11,565</u>	<u>\$ 11,500</u>	<u>\$ 65</u>
Expenditures				
Instruction	<u>10,443</u>	<u>12,958</u>	<u>\$ 16,300</u>	<u>\$ (3,342)</u>
	<u>10,443</u>	<u>12,958</u>	<u>\$ 16,300</u>	<u>\$ (3,342)</u>
Receipts Over (Under) Expenditures	(95)	(1,393)		
Unencumbered Cash, Beginning	43,645	43,550		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 43,550</u>	<u>\$ 42,157</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 230,581	\$ 218,043	\$ 250,675	\$ (32,632)
State Sources	6,610	5,325	6,400	(1,075)
Federal Sources	448,839	453,842	466,626	(12,784)
Transfers	10,000	20,500	10,000	10,500
	<u>696,030</u>	<u>697,710</u>	<u>\$ 733,701</u>	<u>\$ (35,991)</u>
Expenditures				
School Administration	38,329	45,877	\$ 0	\$ 45,877
Operations & Maintenance	8,818	13,433	10,050	3,383
Food Service Operations	649,903	642,344	736,000	(93,656)
	<u>697,050</u>	<u>701,654</u>	<u>\$ 746,050</u>	<u>\$ (44,396)</u>
Receipts Over (Under) Expenditures	(1,020)	(3,944)		
Unencumbered Cash, Beginning	121,508	120,488		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 120,488</u>	<u>\$ 116,544</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 7,620	\$ 10,629	\$ 5,000	\$ 5,629
Transfers	30,000	30,000	30,000	0
	<u>37,620</u>	<u>40,629</u>	<u>\$ 35,000</u>	<u>\$ 5,629</u>
Expenditures				
Instructional Support Staff	0	0	\$ 35,026	\$ (35,026)
Central Services	0	0	13,000	(13,000)
Other Supplemental Services	41,095	39,384	0	39,384
	<u>41,095</u>	<u>39,384</u>	<u>\$ 48,026</u>	<u>\$ (8,642)</u>
Receipts Over (Under) Expenditures	(3,475)	1,245		
Unencumbered Cash, Beginning	57,040	53,565		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 53,565</u>	<u>\$ 54,810</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Parent Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 5,000	\$ 11,000	\$ 16,000	\$ (5,000)
	<u>5,000</u>	<u>11,000</u>	<u>\$ 16,000</u>	<u>\$ (5,000)</u>
Expenditures				
Student Support Services	<u>8,157</u>	<u>16,851</u>	<u>\$ 16,851</u>	<u>\$ 0</u>
	<u>8,157</u>	<u>16,851</u>	<u>\$ 16,851</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(3,157)	(5,851)		
Unencumbered Cash, Beginning	12,766	9,609		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,609</u>	<u>\$ 3,758</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 41,264	\$ 52,263	\$ 40,000	\$ 12,263
Federal Sources	6,999	0	0	0
Transfers	1,598,505	1,737,754	1,826,986	(89,232)
	<u>1,646,768</u>	<u>1,790,017</u>	<u>\$ 1,866,986</u>	<u>\$ (76,969)</u>
Expenditures				
Instruction	1,563,853	1,688,028	\$ 1,735,569	\$ (47,541)
Student Transportation Services	150,417	151,694	165,700	(14,006)
Other Supplemental Services	2,664	3,743	0	3,743
	<u>1,716,934</u>	<u>1,843,465</u>	<u>\$ 1,901,269</u>	<u>\$ (57,804)</u>
Receipts Over (Under) Expenditures	(70,166)	(53,448)		
Unencumbered Cash, Beginning	726,362	656,196		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 656,196</u>	<u>\$ 602,748</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund	Prior Year		Current Year		Variance - Over (Under)
	Actual		Actual	Budget	
Cash Receipts					
Local Sources	\$ 1,385		\$ 39,383	\$ 12,000	\$ 27,383
State Sources	4,234		0	4,093	(4,093)
Federal Sources	8,772		5,000	0	5,000
Transfers	310,000		290,000	310,000	(20,000)
	<u>324,391</u>		<u>334,383</u>	<u>\$ 326,093</u>	<u>\$ 8,290</u>
Expenditures					
Instruction	314,897		340,857	\$ 340,100	\$ 757
Operations & Maintenance	1,084		140	1,500	(1,360)
	<u>\$ 315,981</u>		<u>\$ 340,997</u>	<u>\$ 341,600</u>	<u>\$ (603)</u>
Receipts Over (Under) Expenditures	8,410		(6,614)		
Unencumbered Cash, Beginning	140,386		148,796		
Prior Year Canceled Encumbrances	<u>0</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 148,796</u>		<u>\$ 142,182</u>		

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF CASH 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>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 839,957	\$ 727,839	\$ 1,109,415	\$ (381,576)
	<u>839,957</u>	<u>727,839</u>	<u>\$ 1,109,415</u>	<u>\$ (381,576)</u>
Expenditures				
Instruction	503,974	436,704	\$ 600,000	\$ (163,296)
Student Support Services	41,998	36,392	90,000	(53,608)
Instructional Support Staff	41,998	36,392	90,000	(53,608)
General Administration	41,998	36,392	70,000	(33,608)
School Administration	67,196	58,227	80,000	(21,773)
Other Supplemental Services	25,199	21,835	50,000	(28,165)
Operations & Maintenance	67,196	58,227	80,000	(21,773)
Student Transportation Services	25,199	21,835	49,415	(27,580)
Food Service	25,199	21,835	0	21,835
	<u>839,957</u>	<u>727,839</u>	<u>\$ 1,109,415</u>	<u>\$ (381,576)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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SCHEDULE OF CASH 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>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 270,638	\$ 313,439	\$ 308,898	\$ 4,541
County Sources	33,717	39,600	35,438	4,162
State Sources	177,888	188,191	188,191	0
	<u>482,243</u>	<u>541,230</u>	<u>\$ 532,527</u>	<u>\$ 8,703</u>
Expenditures				
Debt Service	508,250	508,625	\$ 508,625	\$ 0
	<u>508,250</u>	<u>508,625</u>	<u>\$ 508,625</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(26,007)	32,605		
Unencumbered Cash, Beginning	444,783	418,776		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 418,776</u>	<u>\$ 451,381</u>		

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SCHEDULE OF CASH 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>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 272,744	\$ 283,711
	<u>272,744</u>	<u>283,711</u>
Expenditures		
Instruction	272,744	281,079
Student Support Services	0	2,632
	<u>272,744</u>	<u>283,711</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

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SCHEDULE OF CASH 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)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 27,901	\$ 37,069
State Sources	0	138,980
Federal Sources	25,119	10,681
	<u>53,020</u>	<u>186,730</u>
Expenditures		
Instruction	31,018	169,240
Student Support Services	12,541	0
Instructional Support Services	6,560	600
Student Transportation Services	0	5,851
	<u>50,119</u>	<u>175,691</u>
Receipts Over (Under) Expenditures	2,901	11,039
Unencumbered Cash, Beginning	1,154	4,055
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 4,055</u>	<u>\$ 15,094</u>

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REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	500,000	500,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 500,000</u>	<u>\$ 500,000</u>

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REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Textbook & Student Material		
<u>Revolving Fund</u>		
	Prior Year	Current Year
	<u>Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources	\$ 45,625	\$ 41,191
Transfers	<u>55,000</u>	<u>18,800</u>
	<u>100,625</u>	<u>59,991</u>
Expenditures		
Instruction	<u>141,598</u>	<u>66,548</u>
	<u>141,598</u>	<u>66,548</u>
Receipts Over (Under) Expenditures	(40,973)	(6,557)
Unencumbered Cash, Beginning	205,780	164,807
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 164,807</u>	<u>\$ 158,250</u>

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Nickerson High School				
Class of 2016	\$ 5	\$ 0	\$ 0	\$ 5
Class of 2018	656	0	0	656
Class of 2019	4,813	190	4,829	174
Class of 2020	555	6,063	1,530	5,088
Class of 2021	235	545	50	730
Class of 2022	0	185	36	149
Cheerleaders	4,249	5,358	6,927	2,680
Debate	255	388	555	88
Creative Writing	836	0	698	138
Forensics	112	490	417	185
FBLA	2,753	10,571	6,837	6,487
FCCLA	775	1,611	439	1,947
Spanish Club	11	0	0	11
Key Club	476	1,702	2,100	78
National Honor Society	(147)	170	0	23
Instrumental Music	1,147	10,411	10,846	712
Vocal Music	(13)	263	250	0
Madrigals	590	3,366	2,947	1,009
Yearbook/Publications	4,762	4,045	3,706	5,101
SAVE/SADD	585	0	0	585
Production Metals	1,630	300	591	1,339
Scholars Bowl	561	93	115	539
Productions/Musical	3,995	3,614	3,761	3,848
School Play	100	0	0	100
Science Club	601	8,053	8,053	601
Madrigals Trip	3,738	159	1,198	2,699
Drama Club	59	0	0	59
Skills USA	2,402	1,995	174	4,223
STUCO-General	3,550	1,410	1,703	3,257
Entrepreneurship	959	30	0	989
Women's Empowerment	9	180	180	9
Book Club	1	0	0	1
FCA	1,011	956	424	1,543
Panther TV Group	236	502	814	(76)
Scholarships	205	0	0	205
Panther Pride Education	1,057	0	0	1,057
Hutchinson Community				
Foundation Grant	1,580	2,000	597	2,983
Prairie Quilt Guild Grant	1,765	1,282	1,113	1,934
Sales Tax	257	6,157	6,499	(85)
	<u>46,371</u>	<u>72,089</u>	<u>67,389</u>	<u>51,071</u>

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Nickerson Elementary School				
Student Council	8,774	8,952	14,813	2,913
5K Run	3,096	0	0	3,096
	<u>11,870</u>	<u>8,952</u>	<u>14,813</u>	<u>6,009</u>

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Reno Valley Middle School				
7th Grade	784	481	730	535
8th Grade	1,273	(51)	926	296
PAWS	1,886	3,925	3,199	2,612
Instrumental Music	811	6,074	6,370	515
Yearbook/Publications	958	1,049	1,254	753
STUCO-General	832	1,690	1,497	1,025
Sales Tax	0	66	66	0
	<u>6,544</u>	<u>13,234</u>	<u>14,042</u>	<u>5,736</u>

UNIFIED SCHOOL DISTRICT NO. 309
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
South Hutchinson Elementary School				
Spirit Club	845	1,011	1,398	458
Yearbook	517	2,490	895	2,112
Stuco	<u>2,418</u>	<u>52</u>	<u>811</u>	<u>1,659</u>
	<u>3,780</u>	<u>3,553</u>	<u>3,104</u>	<u>4,229</u>
 Total Agency Funds	 <u>\$ 68,565</u>	 <u>\$ 97,828</u>	 <u>\$ 99,348</u>	 <u>\$ 67,045</u>

UNIFIED SCHOOL DISTRICT NO. 309
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Nickerson High School							
Athletics	\$ 17,695	\$ 0	\$ 87,298	\$ 84,891	\$ 20,102	\$ 0	\$ 20,102
Concession/Vending Machines	4,552	0	26,767	27,335	3,984	0	3,984
	<u>22,247</u>	<u>0</u>	<u>114,065</u>	<u>112,226</u>	<u>24,086</u>	<u>0</u>	<u>24,086</u>
Reno Valley Middle School							
Athletics	1,190	0	2,357	2,800	747	0	747
School Projects	7,544	0	0	317	7,227	0	7,227
Concession/Vending Machines	631	0	4,579	4,261	949	0	949
	<u>9,365</u>	<u>0</u>	<u>6,936</u>	<u>7,378</u>	<u>8,923</u>	<u>0</u>	<u>8,923</u>
Nickerson Elementary School							
Hutchinson Foundation Grant	1,697	0	0	1,689	8	0	8
Rimmer Fund	493	0	1,100	538	1,055	0	1,055
NES heal	1,436	0	0	372	1,064	0	1,064
BCBS Healthy Habits for Life	0	0	10,000	3,766	6,234	0	6,234
Tulsa Community Foundation	2,000	0	2,529	2,025	2,504	0	2,504
	<u>5,626</u>	<u>0</u>	<u>13,629</u>	<u>8,390</u>	<u>10,865</u>	<u>0</u>	<u>10,865</u>
South Hutchinson Elementary School							
HCF Grant-2015 Pre-K Rimmer Fund	0	0	1,000	495	505	0	505
Outdoor Classroom	3,878	0	0	149	3,729	0	3,729
Fine Art Grant	0	0	200	0	200	0	200
HCF Early Child Educ Enrichment	892	0	2,223	474	2,641	0	2,641
Potter's Plumbing	0	0	700	645	55	0	55
Barb Ford Donation Fund	0	0	2,173	2,173	0	0	0
Laps for Learning	0	0	14,008	4,594	9,414	0	9,414
	<u>4,770</u>	<u>0</u>	<u>20,304</u>	<u>8,530</u>	<u>16,544</u>	<u>0</u>	<u>16,544</u>
Total District Activity Funds	<u>\$ 42,008</u>	<u>\$ 0</u>	<u>\$ 154,934</u>	<u>\$ 136,524</u>	<u>\$ 60,418</u>	<u>\$ 0</u>	<u>\$ 60,418</u>

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**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**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 309**

We have audited, in accordance with 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, the financial statement of **Unified School District No. 309**, as of and for the year ended **June 30, 2019**, and the related notes to the financial statement, which collectively comprise **Unified School District No. 309's** basic financial statement, and have issued our report thereon dated October 28, 2019. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Unified School District No. 309'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 **Unified School District No. 309's** internal control. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 309'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 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 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.

**Board of Education
Unified School District No. 309**

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 **Unified School District No. 309'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 result 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.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 28, 2019



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT

Board of Education Unified School District No. 309

Report on Compliance for Each Major Federal Program

We have audited the compliance of **Unified School District No. 309**, with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 309's'** major federal programs for the year ended **June 30, 2019**. **Unified School District No. 309's'** major federal financial programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Unified School District No. 309'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 (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 309'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 **Unified School District No. 309's'** compliance.

**Board of Education
Unified School District No. 309**

Opinion on Each Major Federal Program

In our opinion, **Unified School District No. 309** 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 **Unified School District No. 309** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered **Unified School District No. 309'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 **Unified School District No. 309'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness 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.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 28, 2019

UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-18	Receipts	Expenditures	Unencumbered Cash 6-30-19
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 93,663				
National School Lunch Program	10.555	338,128				
Child and Adult Care Food Program	10.558	2,501				
Summer Food Service Program for Children	10.559	19,550				
Fresh Fruit and Vegetable Program	10.582	10,681				
		<u>464,523</u>	<u>\$ 0</u>	<u>\$ 464,523</u>	<u>\$ 464,523</u>	<u>\$ 0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	223,648	0	223,648	223,648	0
Career and Technical Education-Basic Grants to States	84.048	5,000	0	5,000	5,000	0
Supporting Effective Instruction State Grants	84.367	40,425	0	40,425	40,425	0
Student Support and Academic Enrichment Program	84.424	19,638	0	19,638	19,638	0
		<u>288,711</u>	<u>0</u>	<u>288,711</u>	<u>288,711</u>	<u>0</u>
Department of Health and Human Services						
Temporary Assistance for Needy Families Cluster-Cluster						
Temporary Assistance for Needy Families	93.558	3,480	0	3,480	3,480	0
		<u>3,480</u>	<u>0</u>	<u>3,480</u>	<u>3,480</u>	<u>0</u>
Total Federal Awards		<u>\$ 756,714</u>	<u>\$ 0</u>	<u>\$ 756,714</u>	<u>\$ 756,714</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this schedule.

**UNIFIED SCHOOL DISTRICT NO. 309
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019**

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 309**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this 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).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 10% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

**UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Unified School District No. 309**.
2. No significant deficiencies or material weaknesses were reported in the 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 **Unified School District No. 309**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.
5. The independent auditors' report on compliance for the major federal award programs for **Unified School District No. 309**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Unified School District No. 309**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
8. The threshold for distinguishing Types A and B programs was \$750,000.
9. **Unified School District No. 309**, was determined not to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 309
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2019**

There are no prior audit findings.