

UNIFIED SCHOOL DISTRICT NO. 274
Oakley, Kansas 67748

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2019

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 274
Oakley, Kansas 67748

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 274, Oakley, 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, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 274, Oakley, 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 Unified School District No. 274, Oakley, 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 Unified School District No. 274, Oakley, 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 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements -agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 274, Oakley, Kansas as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated October 19, 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 website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedule 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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

October 4, 2019

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.38	\$ 0.00
Supplemental General Fund	87,814.42	0.00
Special Purpose Funds:		
At-Risk Fund	0.00	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	335,656.78	1,550.00
Driver Training Fund	667.39	0.00
Food Service Fund	96,250.92	0.00
Professional Development Fund	2,761.71	55.17
Special Education Fund	334,652.55	0.00
Career & Postsecondary Education Fund	249.78	0.00
Gifts & Grants	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	134,448.26	0.00
Textbook Rental Fund	39,462.25	179.65
Recreation Commission Fund	6,923.22	0.00
Panther Pal Grant Fund	664.50	0.00
Community Building Fund	313.30	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title IV Fund	0.00	0.00
Small Rural School Achievement Fund	0.00	0.00
Perkins Reserve Fund	68.23	0.00
District Activity Funds	33,493.17	0.00
Trust Funds:		
Memorial Fund	0.00	0.00
Private Donation Fund	185.02	0.00
Special Services Fund	0.00	0.00
Hinther Estate Fund	0.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,073,611.88</u>	<u>\$ 1,784.82</u>

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,317,609.35	\$ 3,317,609.00	\$ 0.73	\$ 36,802.67	\$ 36,803.40
1,048,505.61	1,100,875.00	35,445.03	0.00	35,445.03
404,171.93	404,171.93	0.00	1,530.10	1,530.10
10,301.05	10,301.05	0.00	0.00	0.00
581,352.50	337,651.59	580,907.69	67,264.41	648,172.10
4,935.00	246.90	5,355.49	0.00	5,355.49
296,703.46	294,820.38	98,134.00	417.62	98,551.62
5,609.25	7,348.13	1,078.00	820.00	1,898.00
746,086.66	731,997.91	348,741.30	181.33	348,922.63
85,000.22	85,250.00	0.00	825.65	825.65
17,570.00	17,570.00	0.00	0.00	0.00
249,712.89	249,712.89	0.00	0.00	0.00
0.00	0.00	134,448.26	0.00	134,448.26
30,656.73	17,237.01	53,061.62	11,343.39	64,405.01
121,357.91	105,000.00	23,281.13	0.00	23,281.13
0.00	0.00	664.50	0.00	664.50
0.00	0.00	313.30	0.00	313.30
57,214.00	57,214.00	0.00	1,121.54	1,121.54
11,745.00	11,745.00	0.00	4,142.29	4,142.29
12,455.00	12,455.00	0.00	12,455.00	12,455.00
26,390.00	26,390.00	0.00	16,695.50	16,695.50
2,908.84	4,934.97	(1,957.90)	1,526.90	(431.00)
132,184.80	123,544.90	42,133.07	0.00	42,133.07
0.00	0.00	0.00	0.00	0.00
0.00	0.00	185.02	0.00	185.02
1,619.22	1,146.80	472.42	0.00	472.42
0.00	0.00	0.00	0.00	0.00
<u>\$ 7,164,089.42</u>	<u>\$ 6,917,222.46</u>	<u>\$ 1,322,263.66</u>	<u>\$ 155,126.40</u>	<u>\$ 1,477,390.06</u>
Checking Accounts				\$ 62,975.75
NOW Account				1,315,508.87
Savings Account				24,187.41
Petty Cash				2,500.00
Certificates of Deposit				<u>115,794.44</u>
Total Cash				1,520,966.47
Agency Funds per Schedule 3				<u>(43,576.41)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,477,390.06</u>

UNIFIED SCHOOL DISTRICT NO. 274
NOTES TO THE FINANCIAL STATEMENT
June 30, 2019

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 274, Oakley, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 274 (the municipality) and does not include any of its related municipal entities.

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.

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 municipality in a purely custodial capacity (payroll clearing fund, student activity 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, the District records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

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

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 such budget amendments for this year.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

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:

Contingency Reserve Fund	Title II-A Fund
Textbook Rental Fund	Title IV Fund
Panther Pal Grant Fund	Small Rural School Achievement Fund
Community Building Fund	Perkins Reserve Fund
Title I 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 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The Perkins Reserve Fund showed a negative ending unencumbered cash balance of \$1,957.90 for the year ending June 30, 2019. K.S.A. 10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

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 investments 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.

Note 4 - DEPOSITS (Cont'd.)

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

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, 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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2019.

At June 30, 2019 the District's carrying amount of deposits was \$1,520,966.47 and the bank balance was \$1,585,582.02. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$436,708.67 was covered by federal depository insurance, \$640,661.44 was covered by Federal Home Loan Bank letters of credit, and \$508,211.91 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$165,292.00 subsequent to June 30, 2019 and as required by K.S.A. 72-5135 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

Note 6 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2019, the statutory limit for the District was \$8,459,997.14. The outstanding contractual indebtedness represents 0.59% of the District valuation.

Note 7 - 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
Capital leases payable:				
Building Improvements	3.55%	6/18/2014	\$ 660,000.00	6/09/2024
Total contractual indebtedness				

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

	06/30/2020	06/30/2021	06/30/2022
Principal:			
Capital leases payable	\$ 66,823.98	\$ 69,264.51	\$ 71,757.55
Total principal	66,823.98	69,264.51	71,757.55
Interest:			
Capital leases payable	12,933.02	10,492.49	7,999.45
Total interest	12,933.02	10,492.49	7,999.45
Total principal and interest	\$ 79,757.00	\$ 79,757.00	\$ 79,757.00

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 422,874.66	\$ 0.00	\$ 64,536.45	\$ 358,338.21	\$ 15,220.55
<u>\$ 422,874.66</u>	<u>\$ 0.00</u>	<u>\$ 64,536.45</u>	<u>\$ 358,338.21</u>	<u>\$ 15,220.55</u>

<u>06/30/2023</u>	<u>06/30/2024</u>	<u>Total</u>
\$ 74,340.33	\$ 76,151.84	\$ 358,338.21
<u>74,340.33</u>	<u>76,151.84</u>	<u>358,338.21</u>
<u>5,416.67</u>	<u>2,748.45</u>	<u>39,590.08</u>
<u>5,416.67</u>	<u>2,748.45</u>	<u>39,590.08</u>
<u>\$ 79,757.00</u>	<u>\$ 78,900.29</u>	<u>\$ 397,928.29</u>

Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk	K.S.A. 72-5167	\$ 277,455.86
General	Bilingual Education	K.S.A. 72-5167	\$ 7,104.64
General	Capital Outlay	K.S.A. 72-5167	\$ 63,973.51
General	Food Service	K.S.A. 72-5167	\$ 66,408.68
General	Special Education	K.S.A. 72-5167	\$ 587,096.00
General	Career & Postsecondary Ed	K.S.A. 72-5167	\$ 78,752.72
Supplemental General	At-Risk	K.S.A. 72-5143	\$ 126,716.07
Supplemental General	Bilingual Education	K.S.A. 72-5143	\$ 3,196.41
Supplemental General	Professional Development	K.S.A. 72-5143	\$ 4,531.25
Supplemental General	Special Education	K.S.A. 72-5143	\$ 121,453.80

Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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.

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

Compensated Absences. Full-time certified employees are granted 12 days of leave cumulative to a maximum of 62 days. At the end of each contract year every certified employee with accrued leave days over 50 will be compensated \$60.00 for each of the days over 50. This payment was made with the last check of the contract year. Upon separation of employment employees are not paid for accumulated or unused leave, therefore, there is no potential liability for leave as of June 30, 2019.

Classified employees are credited with 4 to 17 days of paid leave, based on the number of months employed, on the first day of the fiscal year cumulative to a maximum of 120 days. At the end of each fiscal year employees shall be paid \$60.00 a day for each day of unused leave above the 120 days. If an employee leaves the employment of the District for any reason, no payment will be made for unused leave, except for the \$60.00 a day payment mentioned above. This payment was made with the last check of the contract year, therefore, there is no potential liability for paid leave as of June 30, 2019.

Note 10 - 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.

Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate 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 \$249,712.89 and \$285,053.35, respectively, for the fiscal year ended June 30, 2019 and 2018.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,643,823. 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 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 11 - CONTINGENCIES

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

Note 12 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 13 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine which contains cancellation provisions. For the year ended June 30, 2019 rent expenditures were \$715.09. These expenditures were made from the General Fund.

Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 4, 2019, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 3,401,972.00	\$ (87,969.00)
Supplemental General Fund	1,100,875.00	0.00
Special Purpose Funds:		
At-Risk Fund	428,013.00	XXXXXXXXXX
Bi-lingual Education Fund	15,405.00	XXXXXXXXXX
Capital Outlay Fund	810,761.00	XXXXXXXXXX
Driver Training Fund	18,567.00	XXXXXXXXXX
Food Service Fund	487,370.00	XXXXXXXXXX
Professional Development Fund	20,728.00	XXXXXXXXXX
Special Education Fund	947,668.00	XXXXXXXXXX
Career & Postsecondary Education Fund	85,250.00	XXXXXXXXXX
KPERS Special Retirement Fund	380,118.00	XXXXXXXXXX
Recreation Commission Fund	119,200.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 3,606.00	\$ 3,317,609.00	\$ 3,317,609.00	\$ 0.00
0.00	1,100,875.00	1,100,875.00	0.00
0.00	428,013.00	404,171.93	(23,841.07)
0.00	15,405.00	10,301.05	(5,103.95)
0.00	810,761.00	337,651.59	(473,109.41)
0.00	18,567.00	246.90	(18,320.10)
0.00	487,370.00	294,820.38	(192,549.62)
0.00	20,728.00	7,348.13	(13,379.87)
0.00	947,668.00	731,997.91	(215,670.09)
0.00	85,250.00	85,250.00	0.00
0.00	380,118.00	249,712.89	(130,405.11)
0.00	119,200.00	105,000.00	(14,200.00)

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 25,755.38	\$ 35,614.35	\$ 25,755.00	\$ 9,859.35
Local Sources:				
Reimbursements	0.00	3,606.00	0.00	3,606.00
State Aid:				
General State Aid	2,733,093.00	2,826,293.00	2,906,912.00	(80,619.00)
Special Education Aid	413,936.00	452,096.00	469,305.00	(17,209.00)
Total Receipts	<u>3,172,784.38</u>	<u>3,317,609.35</u>	<u>\$ 3,401,972.00</u>	<u>\$ (84,362.65)</u>
Expenditures				
Instruction:				
Salaries	1,004,035.37	1,013,500.74	1,104,087.00	(90,586.26)
Employee Benefits	71,649.83	71,829.74	77,020.00	(5,190.26)
Purchased Professional Services	7,323.66	11,975.11	10,125.00	1,850.11
Other Purchased Services	4,117.89	4,505.57	0.00	4,505.57
Supplies	158,326.16	120,965.57	157,709.00	(36,743.43)
Other	6,017.91	8,648.45	6,781.00	1,867.45
Student Support Services:				
Salaries	24,500.00	25,561.50	25,480.00	81.50
Employee Benefits	1,561.79	1,609.04	2,000.00	(390.96)
Supplies	1,130.84	2,162.48	1,800.00	362.48
Other	931.49	1,661.81	3,875.00	(2,213.19)
Instructional Support Staff:				
Other Purchased Services	0.00	6,860.92	1,000.00	5,860.92
Supplies	484.91	676.30	0.00	676.30
General Administration:				
Salaries	137,660.93	141,679.63	139,538.00	2,141.63
Employee Benefits	24,404.34	40,495.32	48,950.00	(8,454.68)
Purchased Professional Services	18,016.25	23,609.36	26,200.00	(2,590.64)
Other Purchased Services	74,802.46	78,265.10	77,750.00	515.10
Supplies	3,497.02	3,500.64	3,886.00	(385.36)
Other	14,106.70	13,209.71	16,100.00	(2,890.29)
School Administration:				
Salaries	211,998.20	213,090.38	221,464.00	(8,373.62)
Employee Benefits	15,093.35	15,595.84	18,000.00	(2,404.16)
Other Purchased Services	23.91	1,075.94	500.00	575.94
Other	0.00	822.12	0.00	822.12

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND (Cont'd.)
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Central Services:				
Salaries	24,243.33	28,041.45	26,183.00	1,858.45
Operations & Maintenance:				
Salaries	177,872.61	173,827.37	185,134.00	(11,306.63)
Employee Benefits	12,884.37	12,706.54	14,000.00	(1,293.46)
Purchased Prof. & Tech. Services	0.00	302.34	0.00	302.34
Purchased Property Services	40,061.97	61,652.54	63,875.00	(2,222.46)
Other Purchased Services	1,412.89	1,332.42	5,300.00	(3,967.58)
Supplies	2,572.95	3,209.43	7,000.00	(3,790.57)
Heating	1,909.74	1,577.85	2,000.00	(422.15)
Electricity	1,321.59	1,190.23	2,000.00	(809.77)
Transportation Supervision:				
Salaries	39,506.60	43,490.39	49,440.00	(5,949.61)
Employee Benefits	0.00	12,723.40	25,450.00	(12,726.60)
Supplies	0.00	0.00	32,872.00	(32,872.00)
Other	1,504.76	0.00	0.00	0.00
Vehicle Operating Services:				
Salaries	24,500.42	25,460.01	45,000.00	(19,539.99)
Employee Benefits	8,452.52	0.00	0.00	0.00
Other Purchased Services	8,785.63	9,010.27	0.00	9,010.27
Motor Fuel	18,656.42	21,426.02	0.00	21,426.02
Other	0.00	2,128.50	1,800.00	328.50
Vehicle & Maintenance Services:				
Salaries	13,819.73	12,539.99	13,520.00	(980.01)
Purchased Property Services	50,045.69	24,897.57	32,500.00	(7,602.43)
Supplies	389.75	0.00	713.00	(713.00)
Operating Transfers:				
To At-Risk	274,551.39	277,455.86	326,953.00	(49,497.14)
To Bilingual Education	0.00	7,104.64	11,662.00	(4,557.36)
To Capital Outlay	0.00	63,973.51	0.00	63,973.51
To Food Service	0.00	66,408.68	60,000.00	6,408.68
To Special Education	570,401.46	587,096.00	469,305.00	117,791.00
To Career & Postsecondary Ed	77,877.17	78,752.72	85,000.00	(6,247.28)
To Contingency Reserve	42,330.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(87,969.00)	87,969.00
Legal General Fund Budget	3,172,784.00	3,317,609.00	3,314,003.00	3,606.00

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
GENERAL FUND (Cont'd.)
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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Adjustment for Qualifying Budget Credits			3,606.00	(3,606.00)
Total Expenditures	3,172,784.00	3,317,609.00	\$ 3,317,609.00	\$ 0.00
Receipts Over (Under) Expenditures	0.38	0.35		
Unencumbered Cash, Beginning	0.00	0.38		
Unencumbered Cash, Ending	\$ 0.38	\$ 0.73		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,030,049.27	\$ 971,673.10	\$ 956,609.00	\$ 15,064.10
Delinquent Tax	4,277.14	6,516.02	5,201.00	1,315.02
Motor Veh./16-20M Veh. Tax	61,885.89	61,817.57	50,554.00	11,263.57
Recreational Vehicle Tax	1,097.00	936.61	954.00	(17.39)
Commercial Vehicle Tax	6,716.12	7,562.31	0.00	7,562.31
Total Receipts	<u>1,104,025.42</u>	<u>1,048,505.61</u>	<u>\$ 1,013,318.00</u>	<u>\$ 35,187.61</u>
Expenditures				
Instruction:				
Salaries	380,392.78	364,186.21	383,700.00	(19,513.79)
Employee Benefits	225,641.67	256,162.36	218,000.00	38,162.36
Supplies	882.42	521.06	794.00	(272.94)
Student Support Services:				
Employee Benefits	69,081.94	80,380.60	70,000.00	10,380.60
General Administration:				
Employee Benefits	26,724.85	27,615.71	27,000.00	615.71
School Administration:				
Employee Benefits	15,411.92	16,544.40	16,000.00	544.40
Operations & Maintenance:				
Heating	39,479.17	49,670.82	40,000.00	9,670.82
Electricity	55,300.59	49,896.31	56,000.00	(6,103.69)
Operating Transfers:				
To At-Risk	0.00	126,716.07	101,060.00	25,656.07
To Bilingual Education	0.00	3,196.41	3,743.00	(546.59)
To Driver Training	92.06	0.00	12,000.00	(12,000.00)
To Food Service	59,948.00	0.00	30,000.00	(30,000.00)
To Professional Development	15,754.63	4,531.25	14,000.00	(9,468.75)
To Special Education	207,500.97	121,453.80	128,578.00	(7,124.20)
Total Expenditures	<u>1,096,211.00</u>	<u>1,100,875.00</u>	<u>\$ 1,100,875.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	7,814.42	(52,369.39)		
Unencumbered Cash, Beginning	<u>80,000.00</u>	<u>87,814.42</u>		
Unencumbered Cash, Ending	<u>\$ 87,814.42</u>	<u>\$ 35,445.03</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 AT-RISK 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 274,551.39	\$ 277,455.86	\$ 326,953.00	\$ (49,497.14)
From Supplemental General	0.00	126,716.07	101,060.00	25,656.07
Total Receipts	<u>274,551.39</u>	<u>404,171.93</u>	<u>\$ 428,013.00</u>	<u>\$ (23,841.07)</u>
Expenditures				
Instruction:				
Salaries	246,797.44	345,015.94	287,445.00	57,570.94
Employee Benefits	17,548.51	27,150.43	43,000.00	(15,849.57)
Supplies	4,971.95	14,068.42	5,190.00	8,878.42
Property (Equip & Furn)	4,110.13	6,896.60	10,000.00	(3,103.40)
Student Support Services:				
Salaries	0.00	7,010.34	57,431.00	(50,420.66)
Employee Benefits	0.00	1,084.04	0.00	1,084.04
Purchased Professional Services	0.00	2,406.66	0.00	2,406.66
Instructional Support Staff:				
Salaries	0.00	0.00	23,472.00	(23,472.00)
Employee Benefits	371.40	0.00	375.00	(375.00)
Purchased Professional Services	25.75	0.00	100.00	(100.00)
Student Transportation Services:				
Other	<u>726.21</u>	<u>539.50</u>	<u>1,000.00</u>	<u>(460.50)</u>
Total Expenditures	<u>274,551.39</u>	<u>404,171.93</u>	<u>\$ 428,013.00</u>	<u>\$ (23,841.07)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 7,104.64	\$ 11,662.00	\$ (4,557.36)
From Supplemental General	0.00	3,196.41	3,743.00	(546.59)
Total Receipts	<u>0.00</u>	<u>10,301.05</u>	<u>\$ 15,405.00</u>	<u>\$ (5,103.95)</u>
Expenditures				
Instruction:				
Salaries	0.00	791.79	0.00	791.79
Employee Benefits	0.00	123.32	0.00	123.32
Purchased Professional Services	0.00	9,362.00	15,405.00	(6,043.00)
Supplies	0.00	23.94	0.00	23.94
Total Expenditures	<u>0.00</u>	<u>10,301.05</u>	<u>\$ 15,405.00</u>	<u>\$ (5,103.95)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 449,627.68	\$ 448,488.98	\$ 449,211.00	\$ (722.02)
Delinquent Tax	2,054.25	2,895.67	2,260.00	635.67
Motor Veh./16-20M Veh. Tax	27,392.03	29,049.64	23,172.00	5,877.64
Recreational Vehicle Tax	492.00	438.74	437.00	1.74
Commercial Vehicle Tax	3,288.15	3,316.65	0.00	3,316.65
Local Sources:				
Other Receipts from Local Sources	49,433.57	33,189.31	24.00	33,165.31
Operating Transfers:				
From General	0.00	63,973.51	0.00	63,973.51
Total Receipts	<u>532,287.68</u>	<u>581,352.50</u>	<u>\$ 475,104.00</u>	<u>\$ 106,248.50</u>
Expenditures				
Instruction:				
Supplies	19,692.11	22,176.87	15,000.00	7,176.87
Property (Equip & Furn)	58,713.19	93,115.90	51,050.00	42,065.90
General Administration:				
Property (Equip & Buses)	1,452.77	0.00	9,433.00	(9,433.00)
Operations & Maintenance:				
Salaries	0.00	0.00	170,799.00	(170,799.00)
Employee Benefits	42,552.40	41,000.00	65,000.00	(24,000.00)
Property (Equip & Furn)	1,126.33	2,804.06	1,000.00	1,804.06
Transportation:				
Property (Equip & Buses)	17,500.00	28,008.00	25,000.00	3,008.00
Other Support Services:				
Property (Equip & Furn)	1,143.40	42.00	700.00	(658.00)
Facility Acquis. & Constr. Services:				
Site Improvement Services	209,262.44	79,757.00	275,000.00	(195,243.00)
Building Improvements	4,850.00	10,348.81	15,000.00	(4,651.19)
Architectural & Engineering Services	0.00	0.00	25,000.00	(25,000.00)
Outside Contractors	0.00	54,536.48	56,107.00	(1,570.52)
Other	98,688.44	5,862.47	101,672.00	(95,809.53)
Total Expenditures	<u>454,981.08</u>	<u>337,651.59</u>	<u>\$ 810,761.00</u>	<u>\$ (473,109.41)</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 CAPITAL OUTLAY FUND (Cont'd.)
 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts Over (Under) Expenditures	77,306.60	243,700.91		
Unencumbered Cash, Beginning	258,350.18	335,656.78		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>1,550.00</u>		
Unencumbered Cash, Ending	<u>\$ 335,656.78</u>	<u>\$ 580,907.69</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 2,100.00	\$ 2,142.00	\$ 2,000.00	\$ 142.00
State Aid:				
State Safety Aid	3,072.00	2,793.00	3,900.00	(1,107.00)
Operating Transfers:				
From Supplemental General	<u>92.06</u>	<u>0.00</u>	<u>12,000.00</u>	<u>(12,000.00)</u>
Total Receipts	<u>5,264.06</u>	<u>4,935.00</u>	<u>\$ 17,900.00</u>	<u>\$ (12,965.00)</u>
Expenditures				
Instruction:				
Salaries	4,182.65	122.00	11,436.00	(11,314.00)
Employee Benefits	326.02	26.90	1,081.00	(1,054.10)
Supplies	0.00	98.00	6,050.00	(5,952.00)
Other	<u>88.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>4,596.67</u>	<u>246.90</u>	<u>\$ 18,567.00</u>	<u>\$ (18,320.10)</u>
Receipts Over (Under) Expenditures	667.39	4,688.10		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>667.39</u>		
Unencumbered Cash, Ending	<u>\$ 667.39</u>	<u>\$ 5,355.49</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 2,152.48	\$ 0.00	\$ 2,152.48
Food Sales	98,326.10	102,632.84	146,350.00	(43,717.16)
Miscellaneous	300.00	0.00	0.00	0.00
State Aid:				
State Food Assistance	2,495.50	2,463.18	2,600.00	(136.82)
Federal Aid:				
Child Nutrition Program	123,405.48	123,046.28	152,169.00	(29,122.72)
Operating Transfers:				
From General	0.00	66,408.68	60,000.00	6,408.68
From Supplemental General	<u>59,948.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>(30,000.00)</u>
Total Receipts	<u>284,475.08</u>	<u>296,703.46</u>	<u>\$ 391,119.00</u>	<u>\$ (94,415.54)</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	642.83	1,417.07	1,200.00	217.07
Other Purchased Services	629.59	532.96	899.00	(366.04)
Heating	2,107.08	2,616.49	14,500.00	(11,883.51)
Electricity	3,969.51	3,755.44	14,500.00	(10,744.56)
Property (Equip & Furn)	823.02	3,137.98	64,687.00	(61,549.02)
Other	0.00	0.00	11,500.00	(11,500.00)
Food Service Operation:				
Salaries	105,850.44	97,977.42	145,200.00	(47,222.58)
Employee Benefits	35,728.10	46,563.55	53,284.00	(6,720.45)
Food & Supplies	137,519.97	135,192.30	165,000.00	(29,807.70)
Property (Equip & Furn)	1,573.09	3,402.07	15,000.00	(11,597.93)
Other	<u>398.45</u>	<u>225.10</u>	<u>1,600.00</u>	<u>(1,374.90)</u>
Total Expenditures	<u>289,242.08</u>	<u>294,820.38</u>	<u>\$ 487,370.00</u>	<u>\$ (192,549.62)</u>
Receipts Over (Under) Expenditures	(4,767.00)	1,883.08		
Unencumbered Cash, Beginning	<u>101,017.92</u>	<u>96,250.92</u>		
Unencumbered Cash, Ending	<u>\$ 96,250.92</u>	<u>\$ 98,134.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
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)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	\$ 2,837.00	\$ 1,078.00	\$ 3,966.00	\$ (2,888.00)
Operating Transfers:				
From Supplemental General	<u>15,754.63</u>	<u>4,531.25</u>	<u>14,000.00</u>	<u>(9,468.75)</u>
Total Receipts	<u>18,591.63</u>	<u>5,609.25</u>	<u>\$ 17,966.00</u>	<u>\$ (12,356.75)</u>
Expenditures				
Instructional Support Staff:				
Salaries	0.00	0.00	5,364.00	(5,364.00)
Employee Benefits	0.00	0.00	500.00	(500.00)
Purchased Professional Services	8,665.69	3,082.12	3,966.00	(883.88)
Supplies	187.26	25.00	1,898.00	(1,873.00)
Other	<u>6,976.97</u>	<u>4,241.01</u>	<u>9,000.00</u>	<u>(4,758.99)</u>
Total Expenditures	<u>15,829.92</u>	<u>7,348.13</u>	<u>\$ 20,728.00</u>	<u>\$ (13,379.87)</u>
Receipts Over (Under) Expenditures	2,761.71	(1,738.88)		
Unencumbered Cash, Beginning	0.00	2,761.71		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>55.17</u>		
Unencumbered Cash, Ending	<u>\$ 2,761.71</u>	<u>\$ 1,078.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
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)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 14,909.54	\$ 26,922.86	\$ 15,000.00	\$ 11,922.86
Other Receipts from Local Sources	1,271.21	10,614.00	0.00	10,614.00
Federal Aid:				
Other Federal Aid	2,649.00	0.00	0.00	0.00
Operating Transfers:				
From General	570,401.46	587,096.00	469,305.00	117,791.00
From Supplemental General	207,500.97	121,453.80	128,578.00	(7,124.20)
Total Receipts	<u>796,732.18</u>	<u>746,086.66</u>	<u>\$ 612,883.00</u>	<u>\$ 133,203.66</u>
Expenditures				
Instruction:				
Salaries	53,183.41	39,562.01	89,150.00	(49,587.99)
Employee Benefits	4,920.14	8,525.63	23,050.00	(14,524.37)
Other Purchased Services				
Tuition	2,500.00	0.00	5,000.00	(5,000.00)
Assessments	263,096.20	259,339.80	311,211.00	(51,871.20)
Flow-thru	404,393.00	417,403.00	482,675.00	(65,272.00)
Other	1,334.63	0.00	5,000.00	(5,000.00)
Supplies	1,204.44	1,238.35	12,000.00	(10,761.65)
Other	1,258.03	2,163.14	3,000.00	(836.86)
Operations & Maintenance:				
Other Purchased Services	976.24	635.94	10,582.00	(9,946.06)
Vehicle & Maintenance Services:				
Purchased Property Services	0.00	3,130.04	6,000.00	(2,869.96)
Transportation Services:				
Purchased Property Services	4,812.84	0.00	0.00	0.00
Total Expenditures	<u>737,678.93</u>	<u>731,997.91</u>	<u>\$ 947,668.00</u>	<u>\$ (215,670.09)</u>
Receipts Over (Under) Expenditures	59,053.25	14,088.75		
Unencumbered Cash, Beginning	275,389.84	334,652.55		
Prior Year Cancelled Encumbrances	<u>209.46</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 334,652.55</u>	<u>\$ 348,741.30</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 CAREER & 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)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Miscellaneous	\$ 0.00	\$ 6,247.50	\$ 0.00	\$ 6,247.50
Operating Transfers:				
From General	<u>77,877.17</u>	<u>78,752.72</u>	<u>85,000.00</u>	<u>(6,247.28)</u>
Total Receipts	<u>77,877.17</u>	<u>85,000.22</u>	<u>\$ 85,000.00</u>	<u>\$ 0.22</u>
Expenditures				
Instruction:				
Salaries	53,271.58	62,133.04	61,650.00	483.04
Employee Benefits	18,881.34	13,881.52	18,200.00	(4,318.48)
Supplies	4,237.99	8,266.82	5,400.00	2,866.82
Other	1,236.48	0.00	0.00	0.00
Operation & Maintenance				
Property (Equip & Furn)	<u>0.00</u>	<u>968.62</u>	<u>0.00</u>	<u>968.62</u>
Total Expenditures	<u>77,627.39</u>	<u>85,250.00</u>	<u>\$ 85,250.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	249.78	(249.78)		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>249.78</u>		
Unencumbered Cash, Ending	<u>\$ 249.78</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 GIFTS & GRANTS FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources		
Donations	\$ 0.00	\$ 9,500.00
State Sources		
Safe & Secure School Grant	<u>0.00</u>	<u>8,070.00</u>
Total Receipts	<u>0.00</u>	<u>17,570.00</u>
Expenditures		
Operation & Maintenance		
Property	<u>0.00</u>	<u>17,570.00</u>
Total Expenditures	<u>0.00</u>	<u>17,570.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 KPERS SPECIAL RETIREMENT 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS State Aid	\$ 285,053.35	\$ 249,712.89	\$ 380,118.00	\$ (130,405.11)
Total Receipts	<u>285,053.35</u>	<u>249,712.89</u>	<u>\$ 380,118.00</u>	<u>\$ (130,405.11)</u>
Expenditures				
Instruction:				
Employee Benefits	191,789.72	173,114.55	225,000.00	(51,885.45)
Student Support Services:				
Employee Benefits	3,875.32	2,709.86	7,500.00	(4,790.14)
General Administration:				
Employee Benefits	20,326.07	15,709.57	30,000.00	(14,290.43)
School Administration:				
Employee Benefits	27,632.52	22,636.51	35,000.00	(12,363.49)
Central Services:				
Employee Benefits	3,017.17	2,544.28	17,500.00	(14,955.72)
Operations & Maintenance:				
Employee Benefits	22,397.93	21,611.40	35,000.00	(13,388.60)
Student Transportation Services:				
Employee Benefits	4,046.57	1,859.89	15,118.00	(13,258.11)
Food Service:				
Employee Benefits	<u>11,968.05</u>	<u>9,526.83</u>	<u>15,000.00</u>	<u>(5,473.17)</u>
Total Expenditures	<u>285,053.35</u>	<u>249,712.89</u>	<u>\$ 380,118.00</u>	<u>\$ (130,405.11)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Operating Transfers:		
From General	<u>\$ 42,330.00</u>	<u>\$ 0.00</u>
Total Receipts	<u>42,330.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	42,330.00	0.00
Unencumbered Cash, Beginning	<u>92,118.26</u>	<u>134,448.26</u>
Unencumbered Cash, Ending	<u><u>\$ 134,448.26</u></u>	<u><u>\$ 134,448.26</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Rental Fees	\$ 23,133.59	\$ 30,539.00
Other Receipts from Local Sources	<u>3.00</u>	<u>117.73</u>
Total Receipts	<u>23,136.59</u>	<u>30,656.73</u>
Expenditures		
Instruction:		
Supplies	<u>23,417.71</u>	<u>17,237.01</u>
Total Expenditures	<u>23,417.71</u>	<u>17,237.01</u>
Receipts Over (Under) Expenditures	(281.12)	13,419.72
Unencumbered Cash, Beginning	39,739.38	39,462.25
Prior Year Cancelled Encumbrances	<u>3.99</u>	<u>179.65</u>
Unencumbered Cash, Ending	<u>\$ 39,462.25</u>	<u>\$ 53,061.62</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 113,057.52	\$ 112,460.10	\$ 110,539.00	\$ 1,921.10
Delinquent Tax	518.94	716.37	562.00	154.37
Motor Veh./16-20M Veh. Tax	6,929.02	7,245.88	5,775.00	1,470.88
Recreational Vehicle Tax	123.00	109.44	109.00	0.44
Commercial Vehicle Tax	819.25	826.12	0.00	826.12
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	20,000.00	(20,000.00)
Total Receipts	<u>121,447.73</u>	<u>121,357.91</u>	<u>\$ 136,985.00</u>	<u>\$ (15,627.09)</u>
Expenditures				
Community Service Operations	<u>135,000.00</u>	<u>105,000.00</u>	<u>119,200.00</u>	<u>(14,200.00)</u>
Total Expenditures	<u>135,000.00</u>	<u>105,000.00</u>	<u>\$ 119,200.00</u>	<u>\$ (14,200.00)</u>
Receipts Over (Under) Expenditures	(13,552.27)	16,357.91		
Unencumbered Cash, Beginning	<u>20,475.49</u>	<u>6,923.22</u>		
Unencumbered Cash, Ending	<u>\$ 6,923.22</u>	<u>\$ 23,281.13</u>		

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PANTHER PAL GRANT FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>664.50</u>	<u>664.50</u>
Unencumbered Cash, Ending	<u><u>\$ 664.50</u></u>	<u><u>\$ 664.50</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
COMMUNITY BUILDING FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>313.30</u>	<u>313.30</u>
Unencumbered Cash, Ending	<u><u>\$ 313.30</u></u>	<u><u>\$ 313.30</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 58,178.00	\$ 57,214.00
Total Receipts	<u>58,178.00</u>	<u>57,214.00</u>
Expenditures		
Instruction:		
Salaries	43,115.00	50,373.00
Employee Benefits	3,494.94	572.14
Supplies	0.00	1,732.74
Other	7,765.37	1,283.79
Instructional Support Staff:		
Employee Benefits	0.00	3,252.33
Purchased Property Services	<u>3,802.69</u>	<u>0.00</u>
Total Expenditures	<u>58,178.00</u>	<u>57,214.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE II-A FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 11,185.00	\$ 11,745.00
Total Receipts	<u>11,185.00</u>	<u>11,745.00</u>
Expenditures		
Instruction:		
Purchased Prof. & Tech Services	0.00	11,745.00
Supplies	<u>11,185.00</u>	<u>0.00</u>
Total Expenditures	<u>11,185.00</u>	<u>11,745.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 TITLE IV
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 1,727.00	\$ 12,455.00
Total Receipts	<u>1,727.00</u>	<u>12,455.00</u>
Expenditures		
Instruction:		
Salaries	588.15	0.00
Supplies	<u>1,138.85</u>	<u>12,455.00</u>
Total Expenditures	<u>1,727.00</u>	<u>12,455.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 PERKINS RESERVE FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 3,047.00	\$ 2,908.84
Total Receipts	<u>3,047.00</u>	<u>2,908.84</u>
Expenditures		
Instruction:		
Supplies	<u>3,049.50</u>	<u>4,934.97</u>
Total Expenditures	<u>3,049.50</u>	<u>4,934.97</u>
Receipts Over (Under) Expenditures	(2.50)	(2,026.13)
Unencumbered Cash, Beginning	<u>70.73</u>	<u>68.23</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ 68.23</u>	<u>\$ (1,957.90)</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
 SMALL RURAL SCHOOL ACHIEVEMENT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 29,655.00	\$ 26,390.00
Total Receipts	<u>29,655.00</u>	<u>26,390.00</u>
Expenditures		
Instruction:		
Supplies	<u>29,655.00</u>	<u>26,390.00</u>
Total Expenditures	<u>29,655.00</u>	<u>26,390.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
MEMORIAL FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Other	<u>3,271.11</u>	<u>0.00</u>
Total Expenditures	<u>3,271.11</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(3,271.11)	0.00
Unencumbered Cash, Beginning	<u>3,271.11</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
PRIVATE DONATION FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>185.02</u>	<u>185.02</u>
Unencumbered Cash, Ending	<u><u>\$ 185.02</u></u>	<u><u>\$ 185.02</u></u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
SPECIAL SERVICES FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,299.23	\$ 1,619.22
Total Receipts	<u>1,299.23</u>	<u>1,619.22</u>
Expenditures		
Instruction:		
Supplies	<u>1,339.74</u>	<u>1,146.80</u>
Total Expenditures	<u>1,339.74</u>	<u>1,146.80</u>
Receipts Over (Under) Expenditures	(40.51)	472.42
Unencumbered Cash, Beginning	22.76	0.00
Prior Year Cancelled Encumbrances	<u>17.75</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 472.42</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
HINTHER ESTATE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 5,621.90	\$ 0.00
Total Receipts	<u>5,621.90</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	5,621.90	0.00
Unencumbered Cash, Beginning	<u>(5,621.90)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2018	\$ 2.43	\$ 467.86	\$ 468.00	\$ 2.29
Class of 2019	0.00	2,578.12	3,109.09	(530.97)
Class of 2020	452.00	9,564.32	8,120.75	1,895.57
Class of 2021	191.00	922.00	0.00	1,113.00
Class of 2022	0.00	446.00	0.00	446.00
FFA	18,686.63	28,068.18	36,171.14	10,583.67
FBLA	517.25	1,301.00	1,049.00	769.25
FCCLA	1,508.26	2,236.00	3,139.00	605.26
Music (Singers)	3,313.90	9,413.73	7,864.77	4,862.86
National Honor Society	0.00	5,574.62	3,774.58	1,800.04
Safe Chapter	1,283.13	1,700.00	1,192.32	1,790.81
Art	604.52	638.74	308.64	934.62
Student Council	5,605.89	3,759.30	3,393.42	5,971.77
Sharp Shooters	2,188.09	7,422.98	7,429.23	2,181.84
Spirit Squad	5,595.03	7,219.87	6,400.94	6,413.96
Sales Tax Clearing	15.35	3,660.51	3,672.73	3.13
YEC	0.00	1,150.00	1,118.28	31.72
Interest on Idle Funds	98.20	63.12	0.00	161.32
Total High School	40,061.68	86,186.35	87,211.89	39,036.14
Middle School:				
Pep Club	2,235.53	825.00	351.66	2,708.87
Student Council	2,321.65	6,964.07	7,463.76	1,821.96
Sales Tax Clearing	109.74	3,985.72	4,086.02	9.44
Total Middle School	4,666.92	11,774.79	11,901.44	4,540.27
Total Agency Funds	\$ 44,728.60	\$ 97,961.14	\$ 99,113.33	\$ 43,576.41

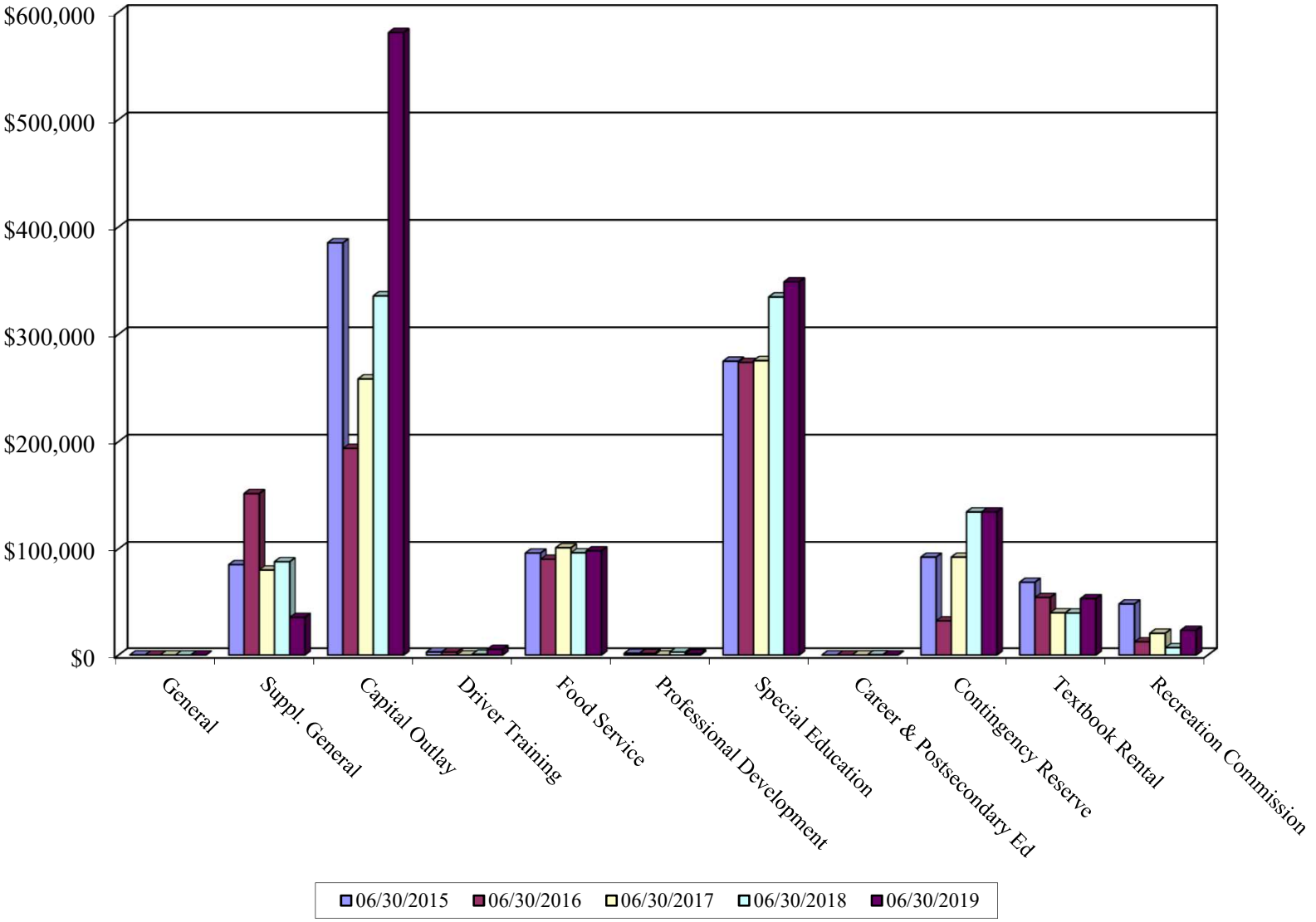
UNIFIED SCHOOL DISTRICT NO. 274, OAKLEY, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>
High School:			
Athletics	\$ 777.72	\$ 0.00	\$ 37,438.17
Drama	1,122.48	0.00	1,983.41
Instrumental Music	145.21	0.00	8.09
Yearbook	7,410.38	0.00	14,471.22
Concessions	711.66	0.00	1,208.30
Special Education (Balloons Unlimited)	792.20	0.00	0.00
Donations	2,048.70	0.00	16,108.48
Academics	<u>10.00</u>	<u>0.00</u>	<u>7,213.00</u>
Total High School	<u>13,018.35</u>	<u>0.00</u>	<u>78,430.67</u>
Middle School:			
Athletics	2,032.86	0.00	14,684.05
KATT	11,376.56	0.00	8,641.40
Concessions	<u>6,900.78</u>	<u>0.00</u>	<u>29,982.42</u>
	<u>20,310.20</u>	<u>0.00</u>	<u>53,307.87</u>
Elementary School:			
Activity Fund	<u>164.62</u>	<u>0.00</u>	<u>446.26</u>
Total Elementary School	<u>164.62</u>	<u>0.00</u>	<u>446.26</u>
Total District Activity Funds	<u>\$ 33,493.17</u>	<u>\$ 0.00</u>	<u>\$ 132,184.80</u>

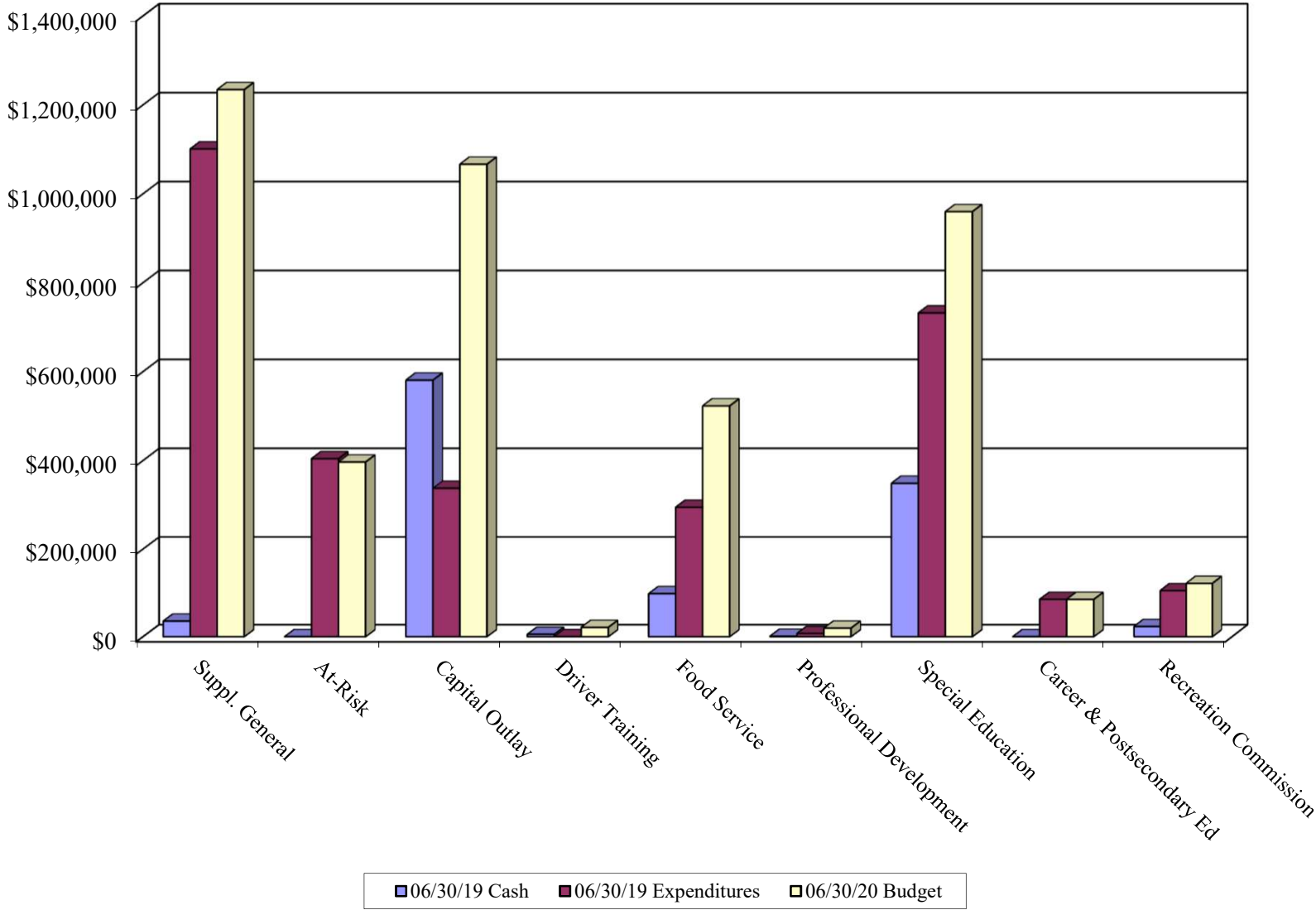
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 43,015.64	\$ (4,799.75)	\$ 0.00	\$ (4,799.75)
2,160.23	945.66	0.00	945.66
55.54	97.76	0.00	97.76
12,055.20	9,826.40	0.00	9,826.40
1,923.11	(3.15)	0.00	(3.15)
228.10	564.10	0.00	564.10
12,582.65	5,574.53	0.00	5,574.53
<u>4,405.36</u>	<u>2,817.64</u>	<u>0.00</u>	<u>2,817.64</u>
<u>76,425.83</u>	<u>15,023.19</u>	<u>0.00</u>	<u>15,023.19</u>
11,746.33	4,970.58	0.00	4,970.58
8,751.98	11,265.98	0.00	11,265.98
<u>26,113.76</u>	<u>10,769.44</u>	<u>0.00</u>	<u>10,769.44</u>
<u>46,612.07</u>	<u>27,006.00</u>	<u>0.00</u>	<u>27,006.00</u>
<u>507.00</u>	<u>103.88</u>	<u>0.00</u>	<u>103.88</u>
<u>507.00</u>	<u>103.88</u>	<u>0.00</u>	<u>103.88</u>
<u>\$ 123,544.90</u>	<u>\$ 42,133.07</u>	<u>\$ 0.00</u>	<u>\$ 42,133.07</u>

SUPPLEMENTARY INFORMATION

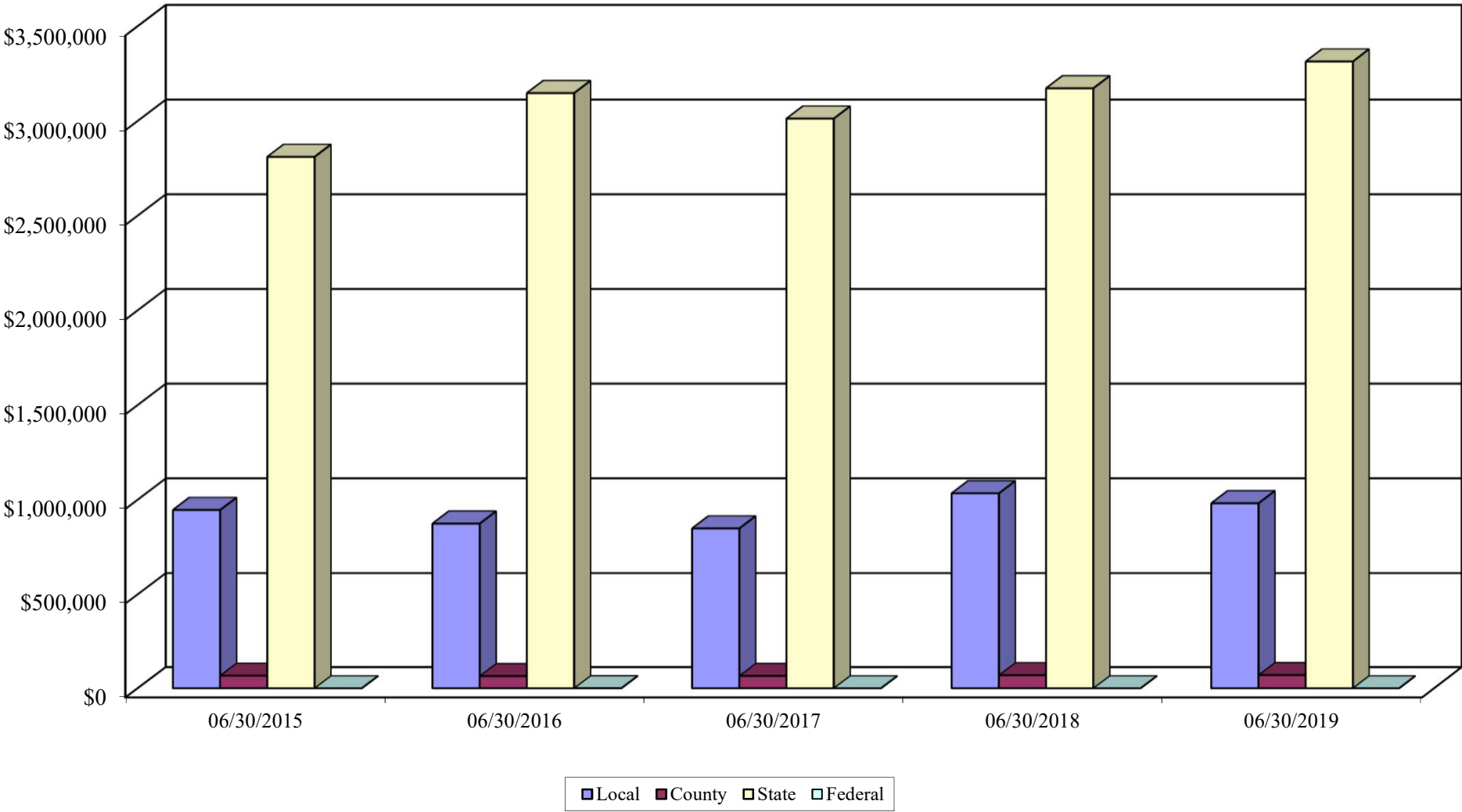
**Unified School District No. 274
Oakley, Kansas
Unencumbered Cash Balances - Selected Funds**



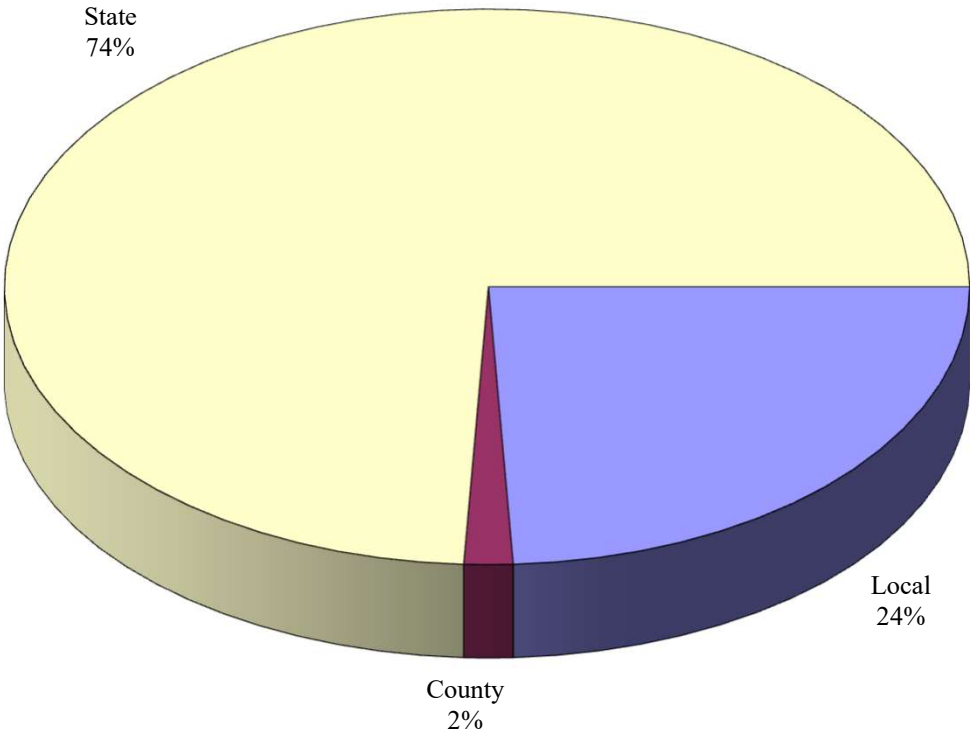
**Unified School District No. 274
Oakley, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds**



Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts

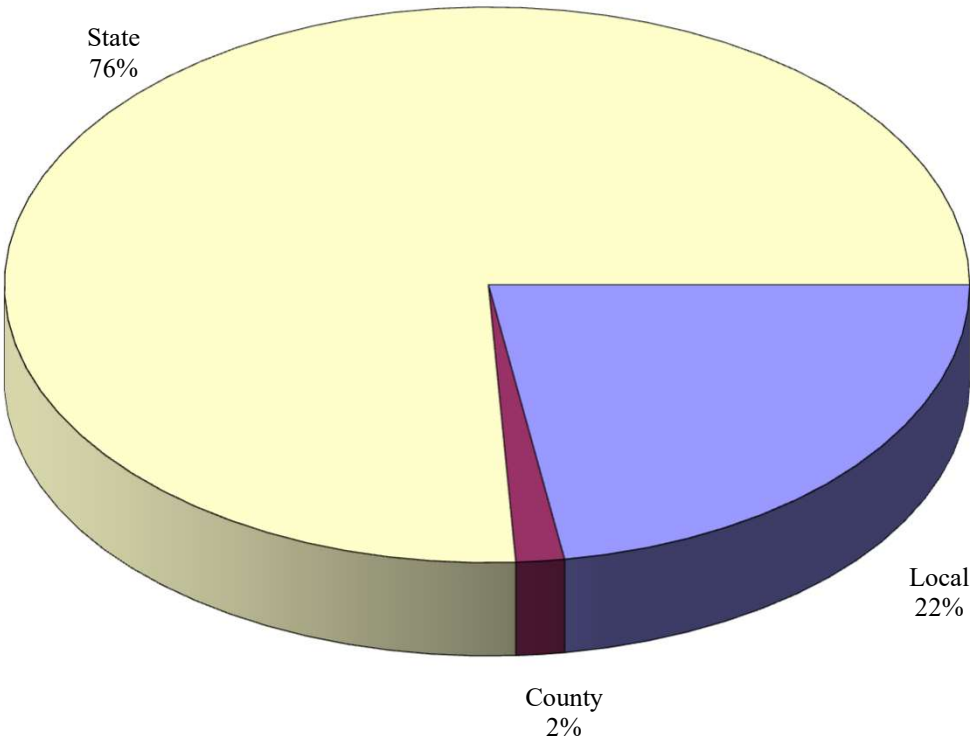


**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts**



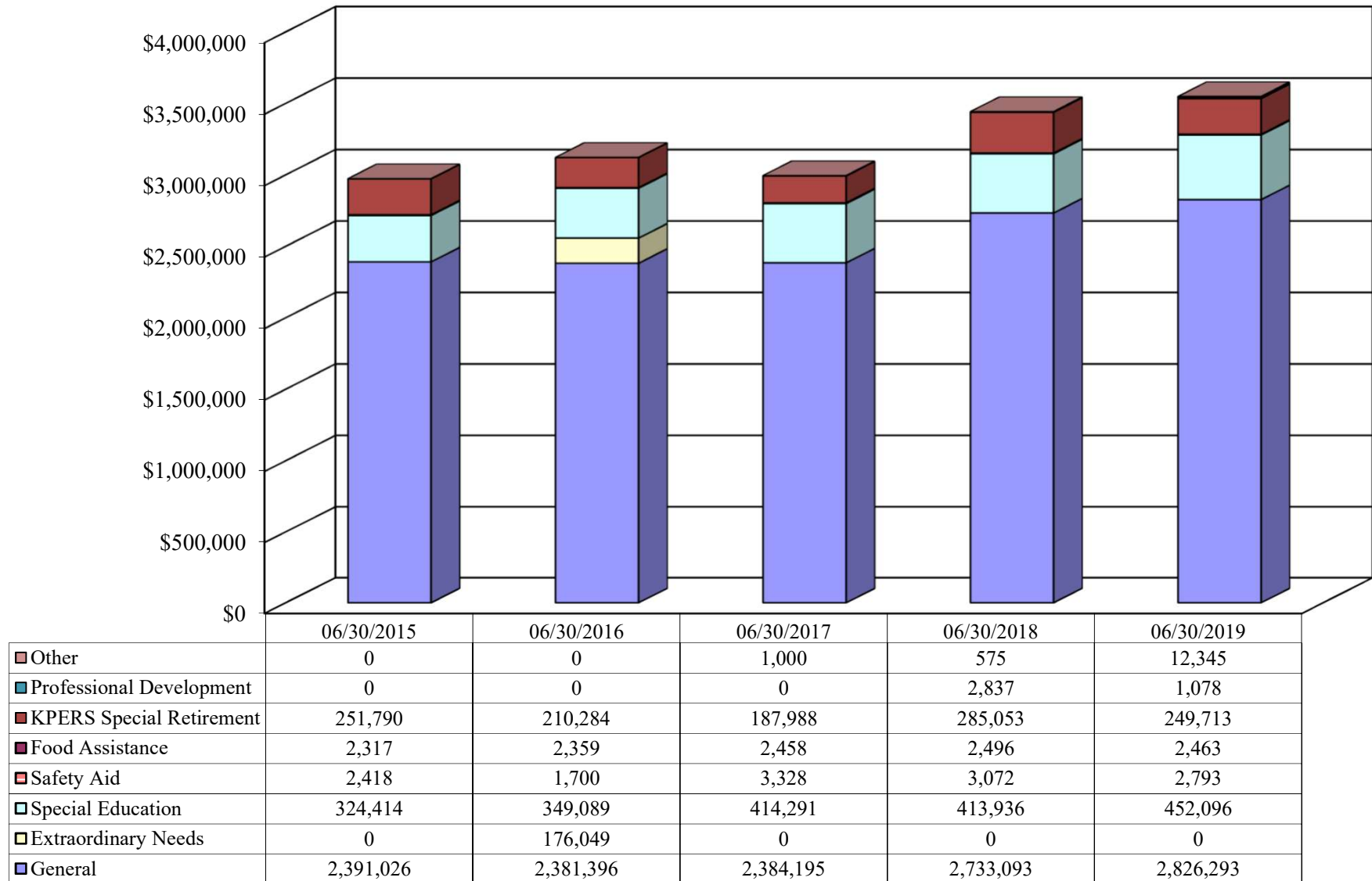
06/30/2018

**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Receipts**

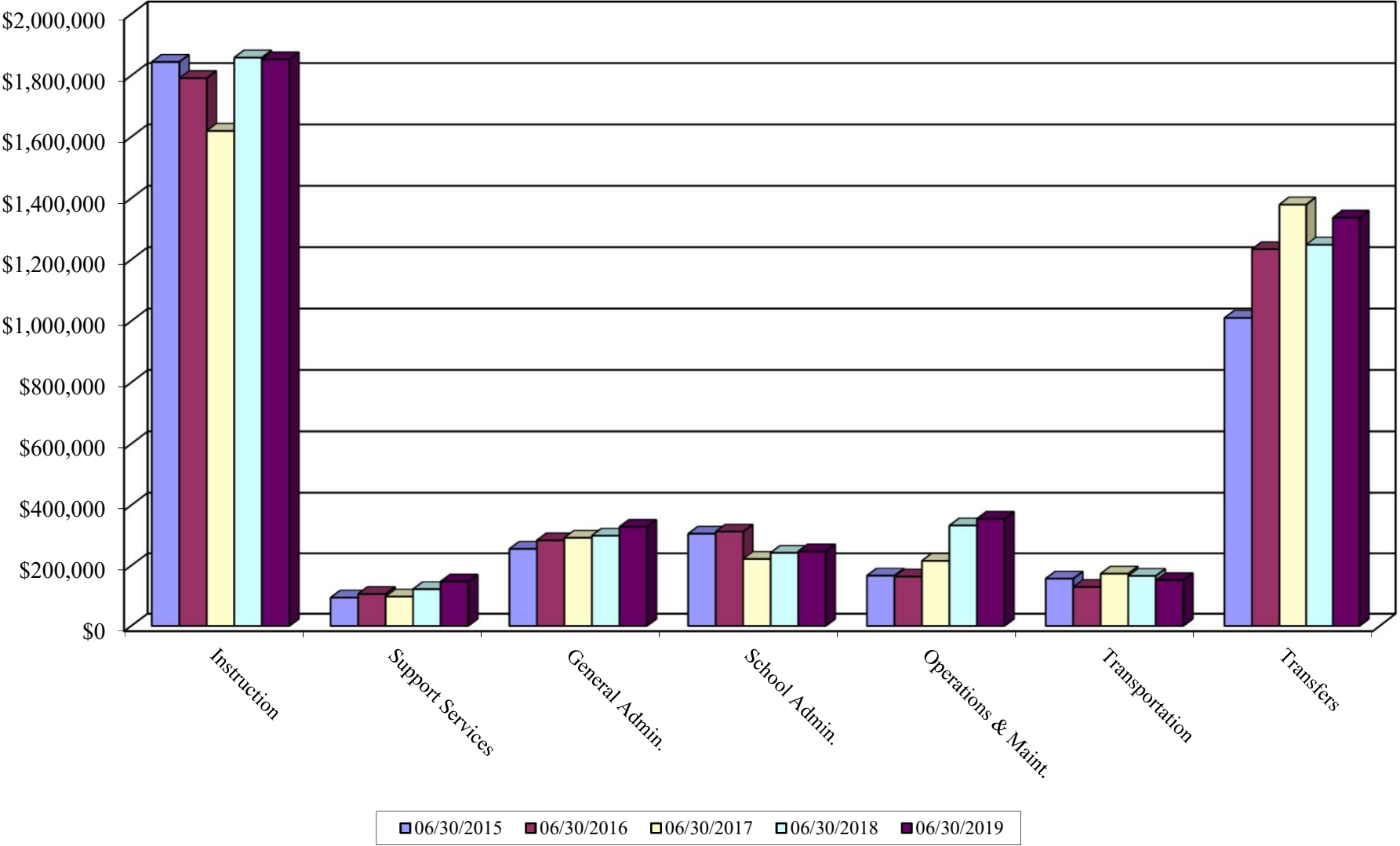


06/30/2019

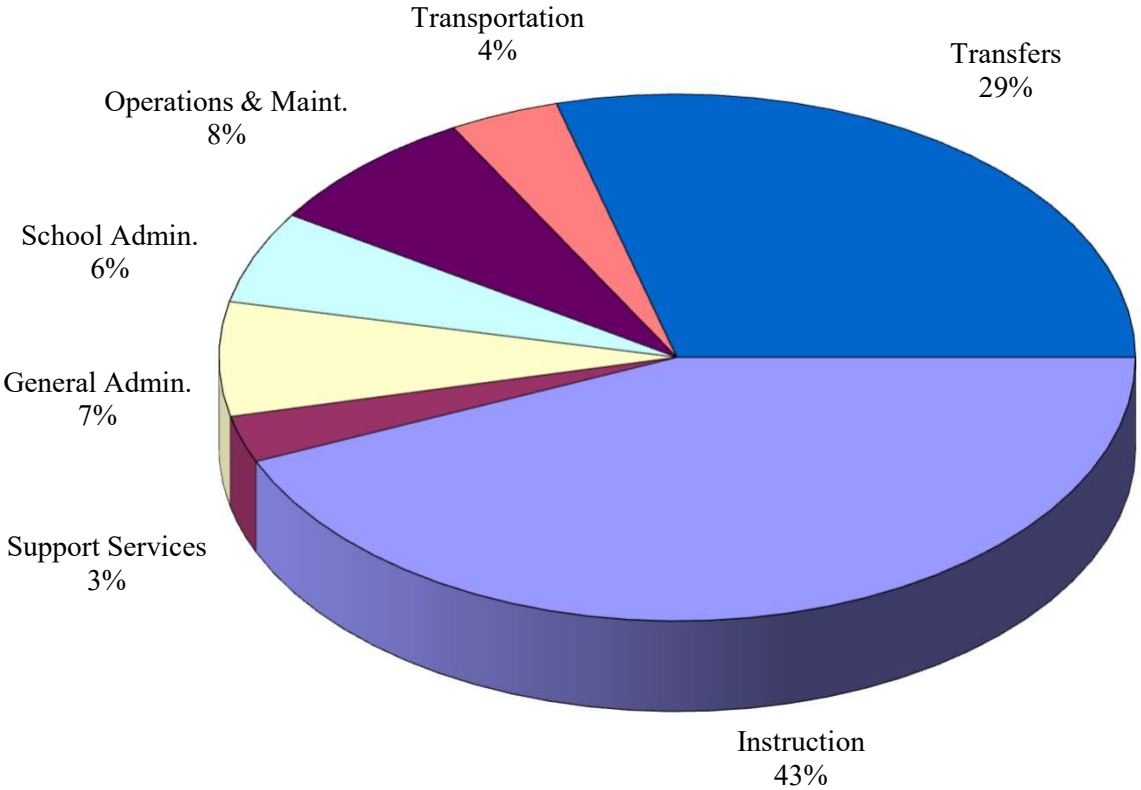
**Unified School District No. 274
Oakley, Kansas
State Aid**



**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures**

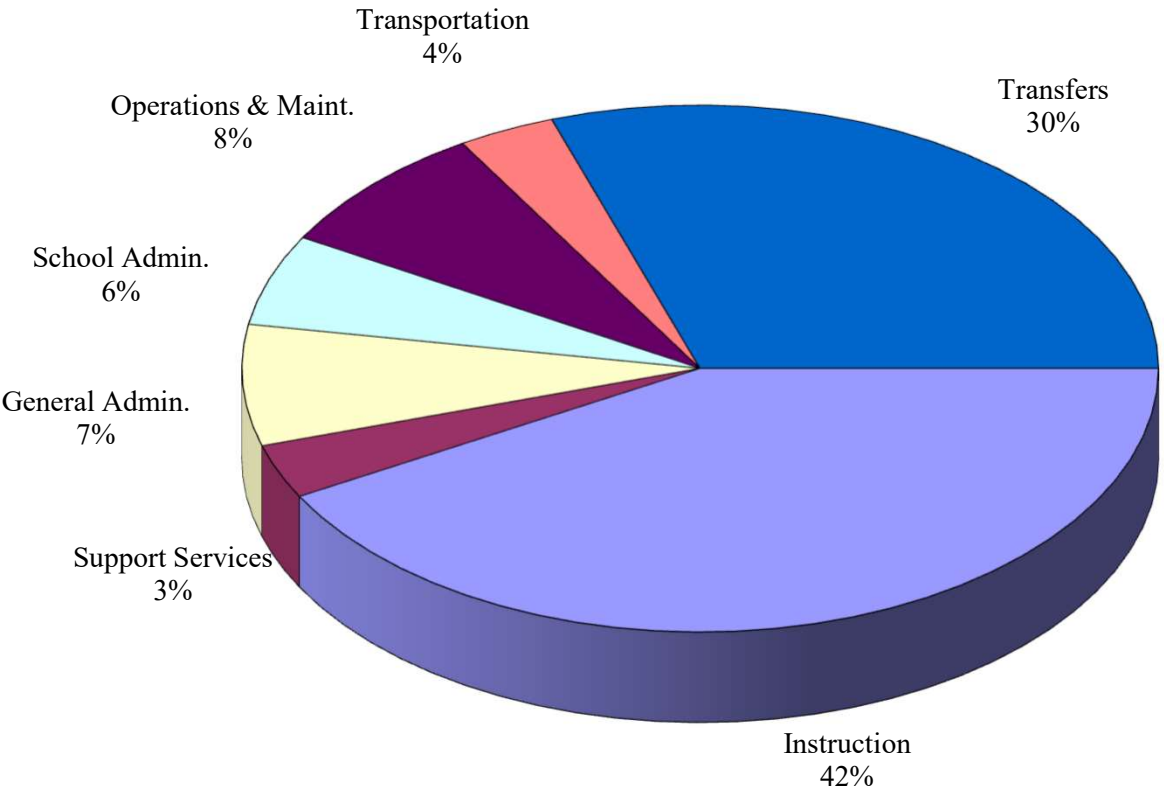


**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures**



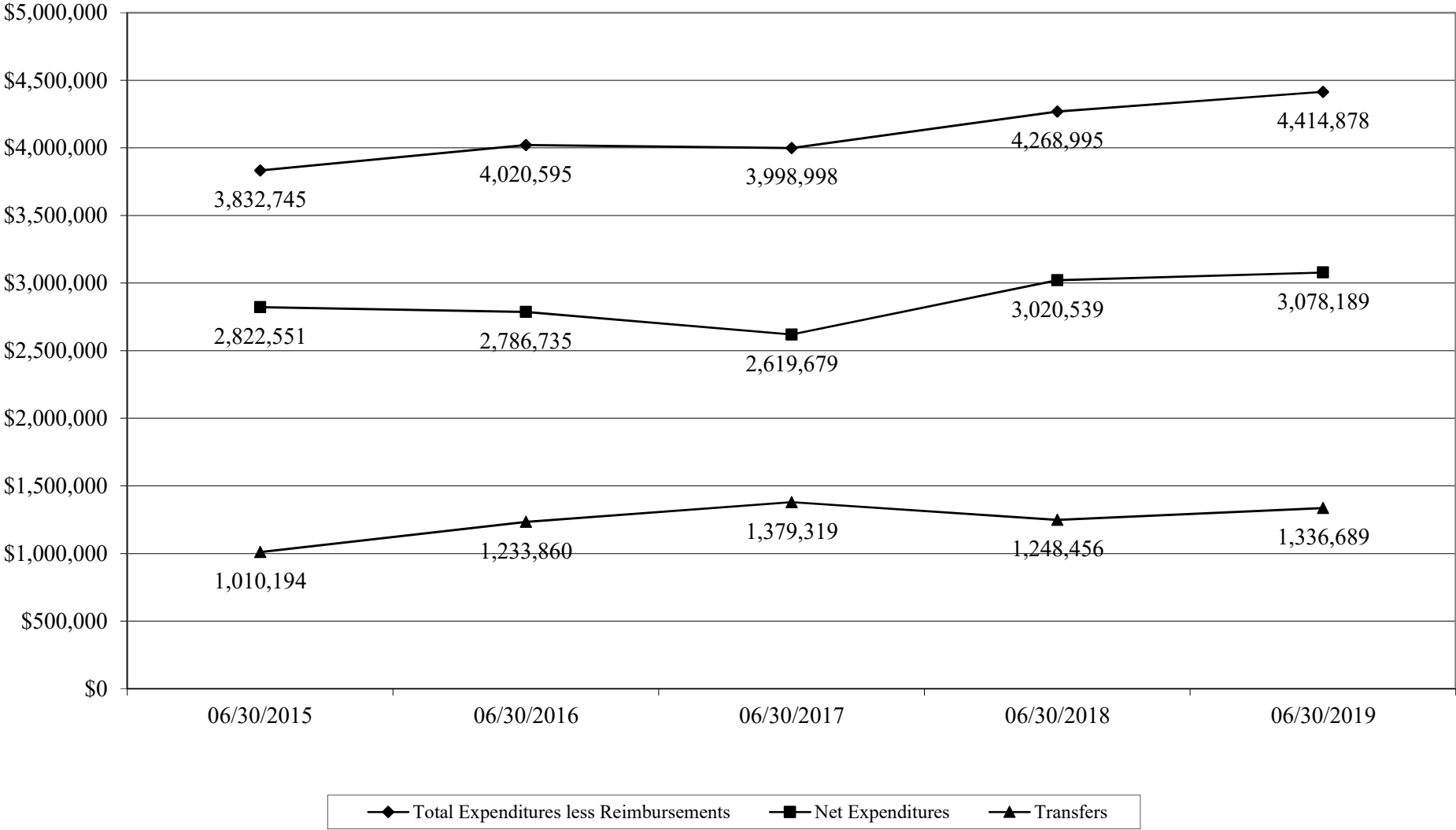
06/30/2018

**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures**

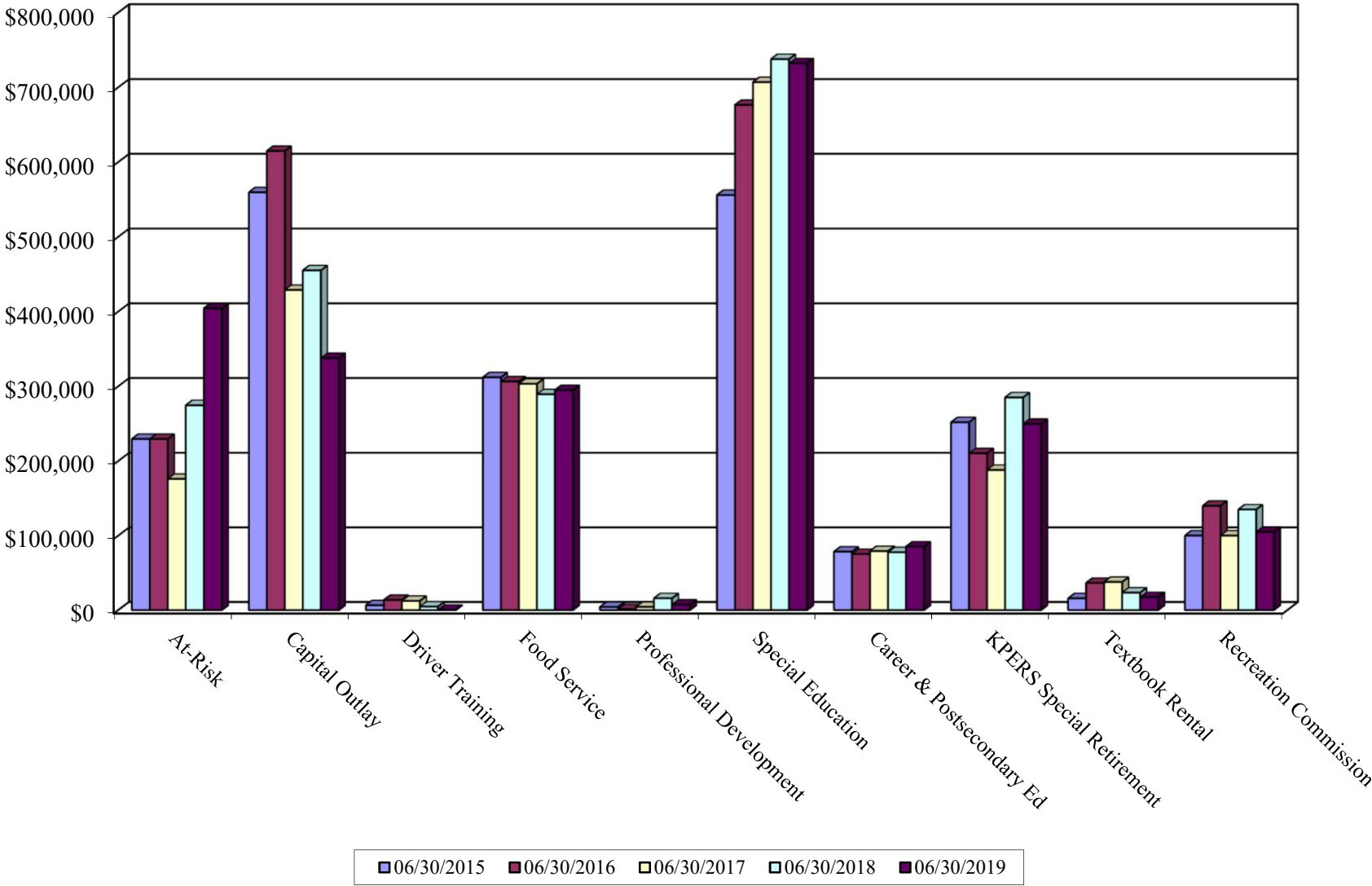


06/30/2019

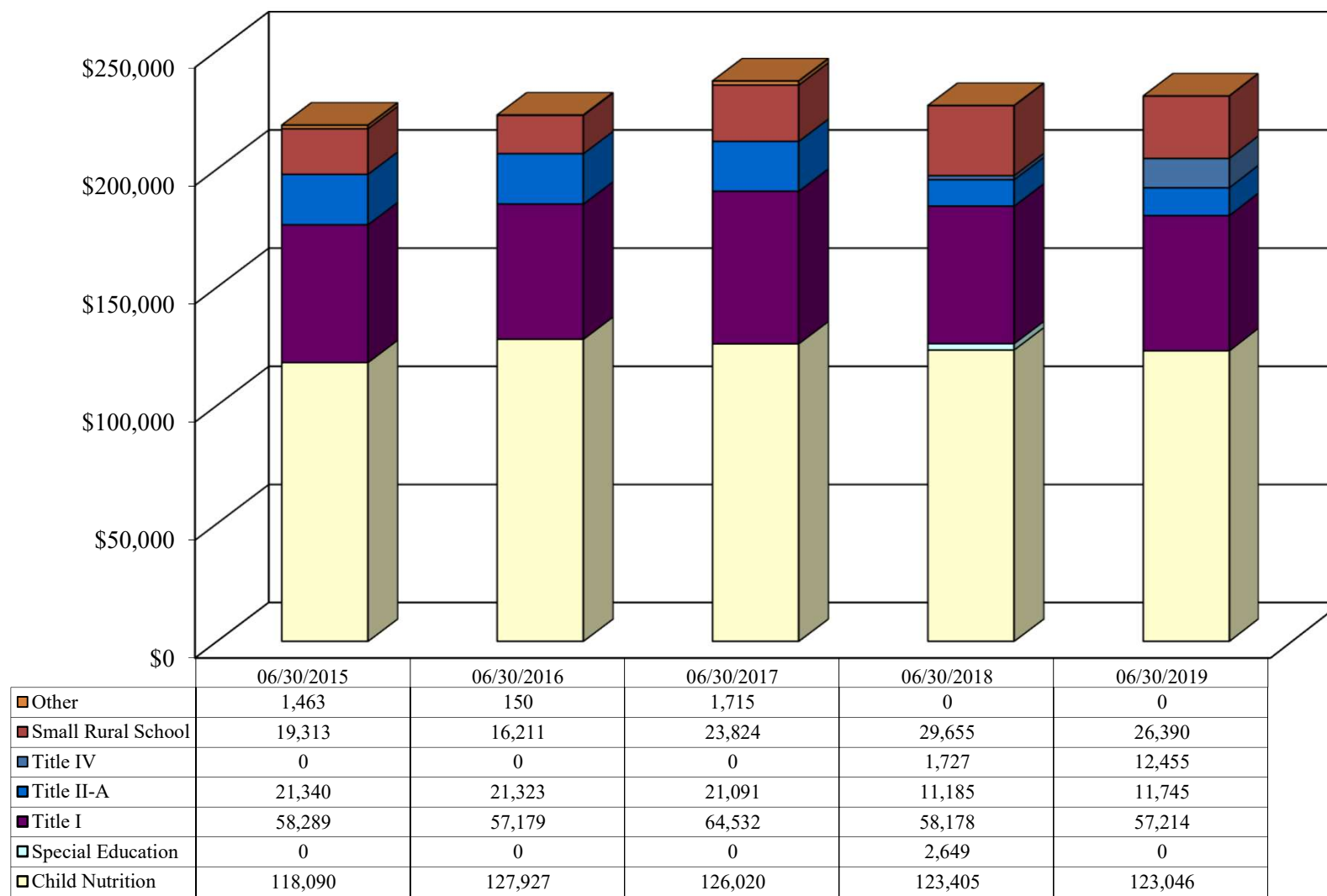
Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund Expenditures



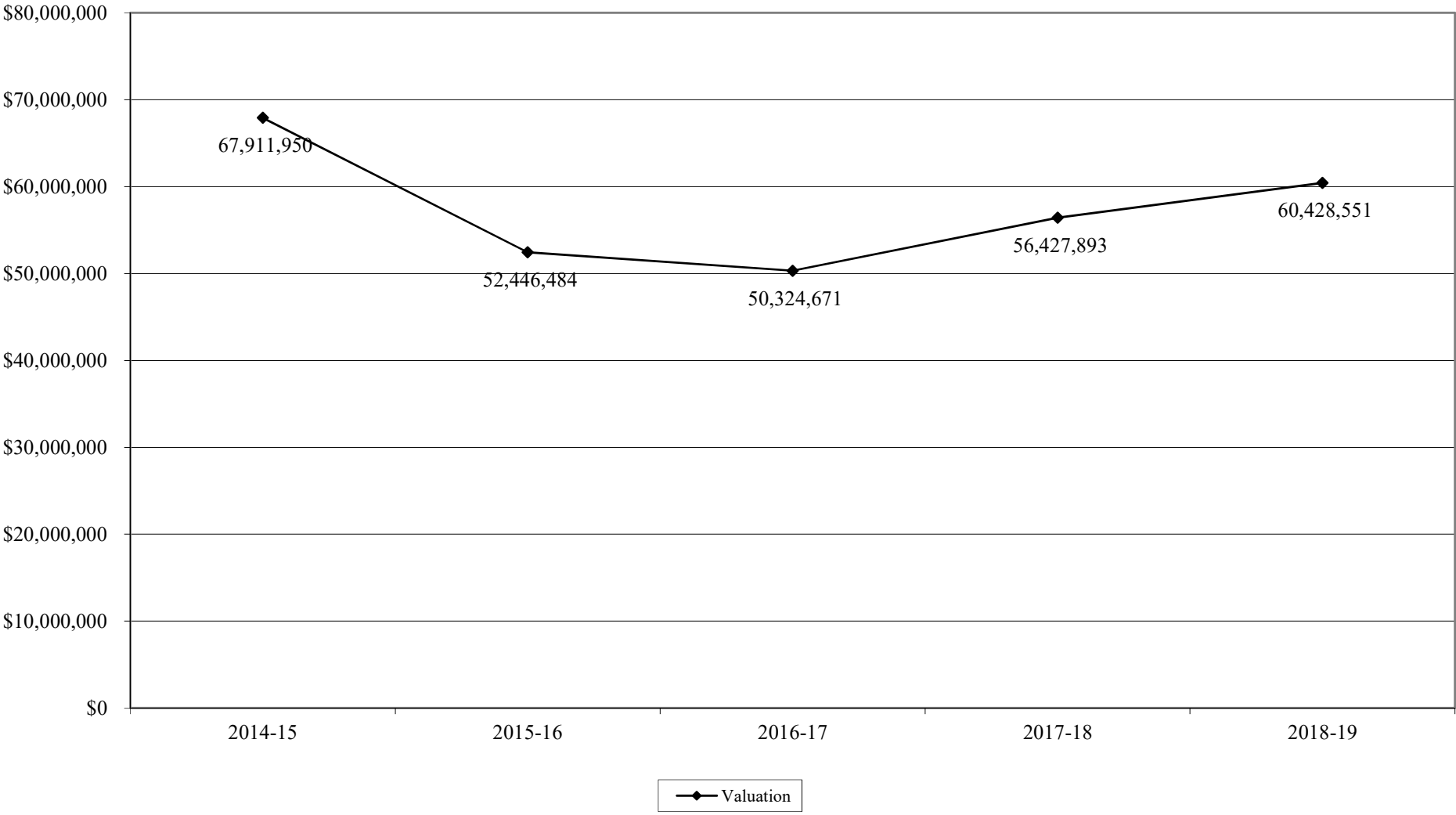
Unified School District No. 274 Oakley, Kansas Special Purpose Fund Expenditures - Selected Funds



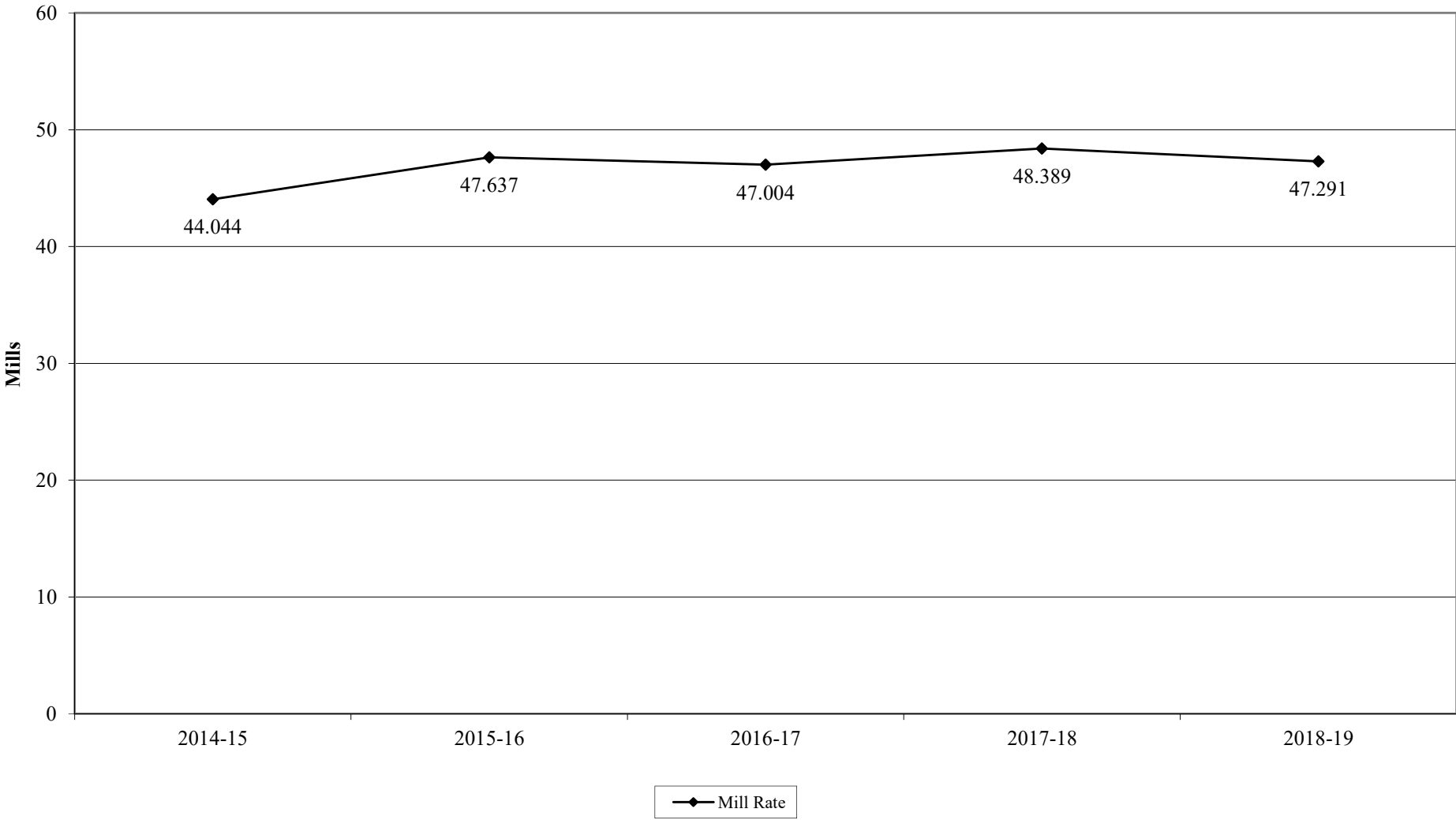
**Unified School District No. 274
Oakley, Kansas
Federal Aid**



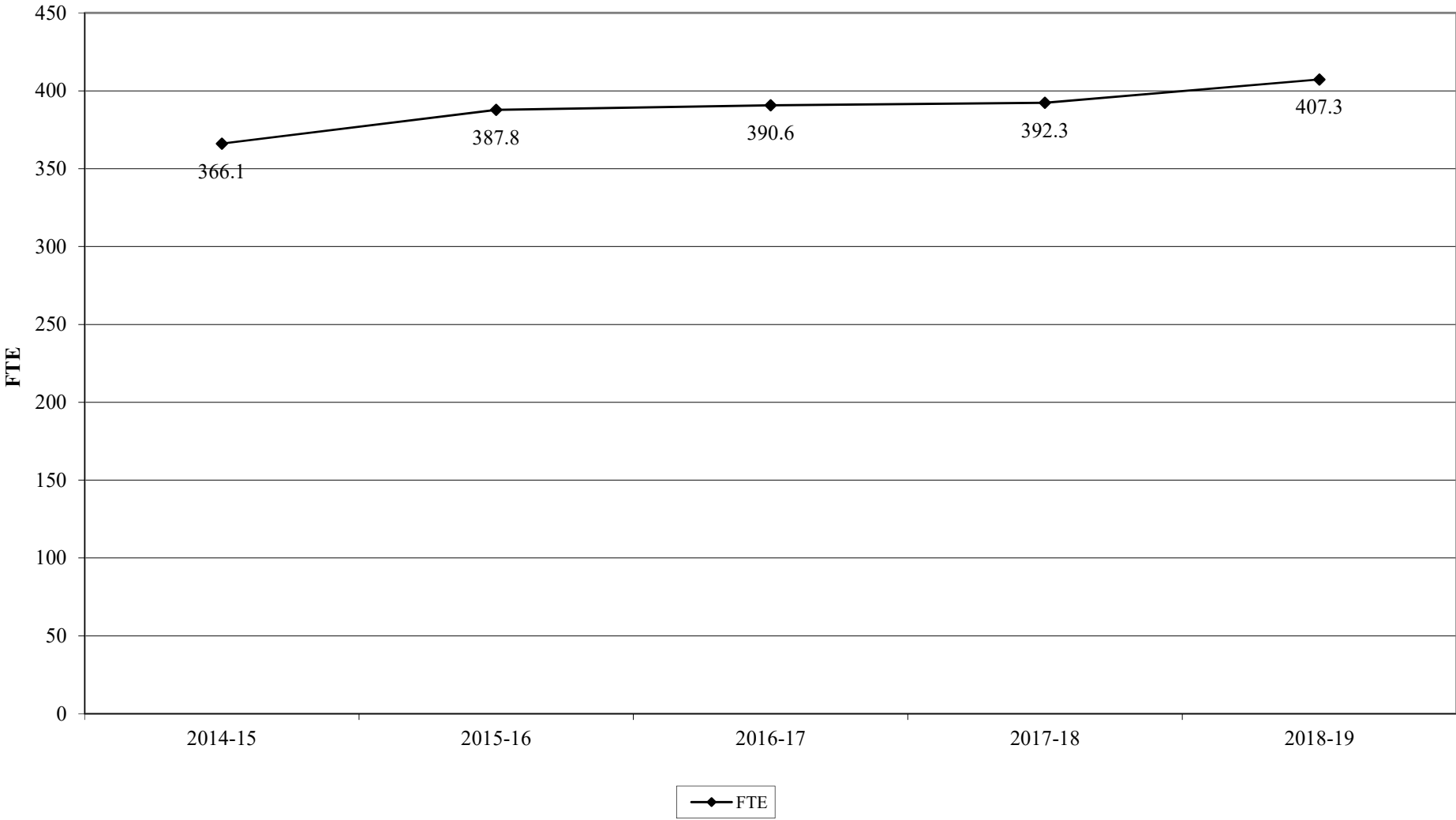
**Unified School District No. 274
Oakley, Kansas
Valuation**



Unified School District No. 274
Oakley, Kansas
Mill Rate



Unified School District No. 274
Oakley, Kansas
FTE



**Unified School District No. 274
Oakley, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

