

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105  
ATWOOD, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2018

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2018

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**TABLE OF CONTENTS**

Independent Auditors' Report .....	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....	4
Notes to Financial Statement .....	5

**Regulatory–Required Supplementary Information**

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis .....	14
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

**Governmental Type Funds**

**General Funds**

2-1 General Fund .....	15
2-2 Supplemental General Fund .....	16

**Special Purpose Funds**

2-3 Capital Outlay Fund .....	17
2-4 Bilingual Fund .....	18
2-5 Driver Training Fund .....	19
2-6 Food Service Fund .....	20
2-7 Professional Development Fund .....	21
2-8 Special Education Fund .....	22
2-9 Technology Education Fund .....	23
2-10 Vocational Education Fund .....	24
2-11 KPERs Special Retirement Contribution Fund .....	25
2-12 At Risk (K-12) Fund .....	26
2-13 Contingency Reserve Fund .....	27
2-14 Textbook Rental Fund .....	28
2-15 Recreation Commission Fund .....	29
2-16 Senate Bill 155 Fund .....	30
2-17 Migrant Fund .....	31
2-18 Title I Low Income Fund .....	32
2-19 Title II Improving Teacher Quality Fund .....	33
2-20 Grants Fund .....	34
2-21 REAP Grant Fund .....	35

**Trust Funds**

2-22 Melvin Bray Scholarship Fund .....	36
2-23 Friends of USD No. 105 Fund .....	37
2-24 Ona Mae Ratcliff Scholarship Fund .....	38
2-25 IOOF Scholarship Fund .....	39

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
Primary Government Financial Statement With Independent Auditors' Report  
For the Year Ended June 30, 2018

---

**TABLE OF CONTENTS (continued)**

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis  
Agency Funds..... 40

Schedule 4 - Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis  
District Activity Funds ..... 41

## INDEPENDENT AUDITORS' REPORT

To the Board of Education

**Rawlins County Unified School District No. 105 Atwood, Kansas**

Atwood, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Rawlins County Unified School District No. 105 Atwood, Kansas**, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 from material misstatement.

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

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

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

As described in Note 1, the financial statement is prepared by **Rawlins County Unified School District No. 105 Atwood, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit*

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

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

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Rawlins County Unified School District No. 105 Atwood, Kansas** as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Rawlins County Unified School District No. 105 Atwood, Kansas** as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated October 16, 2017. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the

2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

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

Certified Public Accountants

October 15, 2018

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ 304	-	2,771,728	2,771,728	304	-	304
Supplemental General Fund	4,824	304	954,855	883,570	76,413	17,541	93,954
<b>Special Purpose Funds</b>							
Capital Outlay Fund	317,147	1,867	540,147	434,788	424,373	169,289	593,662
Bilingual Fund	-	-	25,000	24,879	121	-	121
Driver Training Fund	8,899	-	6,072	4,335	10,636	-	10,636
Food Service Fund	68,511	296	221,069	240,449	49,427	-	49,427
Professional Development Fund	16,293	-	6,010	5,110	17,193	-	17,193
Special Education Fund	103,183	-	511,971	511,925	103,229	-	103,229
Technology Education Fund	20,615	-	10,332	21,233	9,714	-	9,714
Vocational Education Fund	83,820	-	109,000	106,947	85,873	-	85,873
KPERs Special Retirement Contribution Fund	-	-	259,185	259,185	-	-	-
At Risk (K-12) Fund	51,404	-	298,747	299,785	50,366	-	50,366
Contingency Reserve Fund	104,000	-	-	-	104,000	-	104,000
Textbook Rental Fund	8,512	-	11,944	11,589	8,867	144	9,011
Recreation Commission Fund	-	-	82,695	82,695	-	-	-
Senate Bill 155 Fund	995	-	-	995	-	-	-
Title I Low Income Fund	-	-	51,229	51,229	-	-	-
Title II Improving Teacher Quality Fund	-	-	10,189	10,189	-	-	-
Grants Fund	3,733	-	-	-	3,733	-	3,733
REAP Grant Fund	-	-	23,313	23,313	-	8,838	8,838
District Activity Funds	20,371	-	81,750	71,898	30,223	-	30,223
<b>Trust Funds</b>							
Melvin Bray Scholarship Fund	305	-	-	-	305	-	305
Friends of USD #105 Fund	13,435	-	26,118	27,112	12,441	1,117	13,558
IOOF Scholarship Fund	5,730	-	8	1,500	4,238	-	4,238
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 832,081</b>	<b>2,467</b>	<b>6,001,362</b>	<b>5,844,454</b>	<b>991,456</b>	<b>196,929</b>	<b>1,188,385</b>
<b>Composition of Cash</b>				Checking Accounts	\$ 1,247,806		
				Cash On Hand	50		
				Total Cash	1,247,856		
				Agency Funds per Schedule 3	(59,471)		
				<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 1,188,385</b>		

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

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Notes to Financial Statement

June 30, 2018

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Rawlins County Unified School District No. 105 Atwood, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Use of Estimates**

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

#### **Financial Reporting Entity**

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

#### **Atwood Summer Recreation Commission**

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

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

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

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

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

#### **Regulatory Basis Fund Types**

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

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

**Trust Fund** – fund 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.).



## **RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

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

### **Basis of Accounting**

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

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

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

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

### **Property Tax Calendar**

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

### **Restricted Assets**

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

### **Reimbursements**

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

## **RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

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### **NOTE 2 – BUDGETARY INFORMATION**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Technology Education Fund, Contingency Reserve Fund, Textbook Rental Fund, Senate Bill 155 Fund, Title I Low Income Fund, Title II Improving Teacher Quality Fund, REAP Grant Fund and District Activity Funds.

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

### **NOTE 3 – DEPOSITS AND INVESTMENTS**

**Rawlins County Unified School District No. 105 Atwood, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

**Concentration of Credit Risk**

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

**Custodial Credit Risk – Deposits**

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

At June 30, 2018, the District's carrying amount of deposits was \$1,247,856 and the bank balance was \$1,414,446. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$1,164,446 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2018.

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

**Rawlins County Unified School District No. 105 Atwood, Kansas** received \$179,414 subsequent to June 30, 2018 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, 2018.

**NOTE 5 – INTERFUND TRANSFERS**

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Rawlins County Unified School District No. 105 Atwood, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2018 were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	\$ 145,697
General Fund	Vocational Education Fund	K.S.A. 72-5167	24,000
General Fund	Food Service Fund	K.S.A. 72-5167	10,000
General Fund	Special Education Fund	K.S.A. 72-5167	335,166
General Fund	Capital Outlay Fund	K.S.A. 72-5167	170,194

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

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General Fund	Bilingual Fund	K.S.A. 72-5167	\$	25,000
General Fund	Driver Training Fund	K.S.A. 72-5167		1,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143		174,805
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143		153,050
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-5143		85,000
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-5143		2,000

**NOTE 6 – LITIGATION**

**Rawlins County Unified School District No. 105 Atwood, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Rawlins County Unified School District No. 105 Atwood, Kansas** carries commercial insurance for risks of loss, including property, general liability, crime, automobile, umbrella, workers compensation, contractor equipment, cybersolutions, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**Rawlins County Unified School District No. 105 Atwood, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**NOTE 9 – DEFERRED COMPENSATION PLAN**

**Rawlins County Unified School District No. 105 Atwood, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN****General Information about the Pension Plan**

## Plan Description

**Unified School District No. 105 Atwood, Kansas** participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at [www.kpers.org](http://www.kpers.org) or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

## **RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

### **Notes to Financial Statement**

**June 30, 2018**

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#### **Contributions**

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

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

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over 20 years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$259,185 for the year ended June 30, 2018.

#### **Net Pension Liability**

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,972,270. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

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**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Rawlins County Unified School District No. 105 Atwood, Kansas** 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.

**NOTE 12 – TERMINATION BENEFITS**

**Rawlins County Unified School District No. 105 Atwood, Kansas** provides an early retirement program for certain eligible employees. An employee is eligible for early retirement based on the following guidelines.

Age 60 – 64:

- a. Has 20 years of teaching credit in Kansas public schools or 20 years of service credit recognized by the Kansas Public Employees Retirement System (KPERS).
- b. Is currently a full-time professional employee of the school district for 10 or more years of employment service with the District, with credit for years of experience in USD 318 and USD 317.
- c. Is not more than 65 years of age on July 1 of the year that early retirement benefits would begin.

Age 55 – 59:

- a. Is currently a full-time professional employee of the school district for 25 or more years of employment services with USD 105, USD 318 and USD 317 and is at least 55 years of age but less than 60 years of age on July 1 of the year early retirement benefits begin.

Eligibility, as summarized above, will be determined by the Board of Education. An employee applying for early retirement shall have the responsibility to provide all facts and information necessary to prove eligibility for early retirement and to determine benefits to be paid.

Early Retirement Benefits: A yearly payment of \$7,000 will be put into a 403(b) plan account in the teacher's name in September following the teacher's retirement, and the teacher's account shall receive equal payments each year until the year the teacher reaches age 65 on or before August 31<sup>st</sup>. The total benefit placed into a teacher's account is \$35,000 or \$7,000 per year, whichever is the least.

An employee age 60 to 64 inclusive will receive the full amount of the stipend if they have 20 years of service in USD 105, USD 318, and USD 317, 80% of the stipend with 15 years of service in USD 105, USD 318, and USD 317, and 60% of the stipend with 10 years of service in USD 105, USD 318, and USD 317 as a certified employee.

An employee age 55 to 59 inclusive must have at least 25 years of employment service with USD 105, USD 318, and USD 317 as a certified employee.

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement

June 30, 2018

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Those eligible under this program may receive benefits for up to five years. Payments to retired employees under this plan were \$14,000 for the year ended June 30, 2018. The potential liability cannot be determined at this time since the benefits are based on the current wages earned by the employees as of their date of retirement.

**NOTE 13 – COMPENSATED ABSENCES**

**Sick Leave**

The District's policy with regards to sick leave allows for the vesting of \$36 for each unused day of sick leave up to 90 days for certified employees leaving service who have 10 years or more of continuous service with the District. The District's policy with regards to sick leave allows for vesting of \$36 for each unused day of sick leave (up to 90 days) for classified employees leaving service who have 10 years or more of continuous service with the District. The potential liability for sick leave at June 30, 2018 was \$23,148. This is not reflected in the financial statement.

**NOTE 14 – LONG-TERM DEBT**

**Rawlins County Unified School District No. 105 Atwood, Kansas** has the following type of long-term debt.

**Lease Obligations**

The District entered into a \$438,660 lease agreement with SunTrust Equipment Finance on July 1, 2007 for the purpose of installing certain energy, water or other operating cost saving equipment and providing other services designated to save energy, water, or other operating costs for the property and buildings with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

The District entered into a \$28,589 lease agreement with Eakes, Inc. on October 5, 2015 for used copiers with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

The District entered into a \$379,849 lease agreement with Almena State Bank on April 23, 2013 for the purpose of redoing the track with an option to purchase at the expiration of the lease term. The lease contains a fiscal funding clause.

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Notes to Financial Statement  
June 30, 2018

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>Capital Leases</b>									
SunTrust Equipment Finance	3.81%	07/01/07	\$ 438,660	07/01/17	\$ 28,076	-	28,076	-	1,069
Almena State Bank	3.00%	04/23/13	379,849	06/15/18	81,073	-	81,073	-	207
Eakes, Inc.	-	10/05/15	28,589	10/05/18	11,912	-	9,530	2,382	-
<b>Total Contractual Indebtedness</b>					<b>\$ 121,061</b>	<b>-</b>	<b>118,679</b>	<b>2,382</b>	<b>1,276</b>

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

	YEAR
	2019
<b>Principal</b>	
Eakes, Inc.	\$ 2,382



**UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**

Regulatory-Required Supplementary Information

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 2,836,248	(66,500)	1,980	2,771,728	<b>2,771,728</b>	-
Supplemental General Fund	883,570	-	-	883,570	<b>883,570</b>	-
<b>Special Purpose Funds</b>						
Capital Outlay Fund	618,424	-	-	618,424	<b>434,788</b>	(183,636)
Bilingual Fund	25,000	-	-	25,000	<b>24,879</b>	(121)
Driver Training Fund	5,618	-	-	5,618	<b>4,335</b>	(1,283)
Food Service Fund	248,478	-	-	248,478	<b>240,449</b>	(8,029)
Professional Development Fund	5,500	-	-	5,500	<b>5,110</b>	(390)
Special Education Fund	557,275	-	-	557,275	<b>511,925</b>	(45,350)
Vocational Education Fund	113,487	-	-	113,487	<b>106,947</b>	(6,540)
KPERS Special Retirement Contribution Fund	292,954	-	-	292,954	<b>259,185</b>	(33,769)
At Risk (K-12) Fund	303,366	-	-	303,366	<b>299,785</b>	(3,581)
Recreation Commission Fund	99,628	-	-	99,628	<b>82,695</b>	(16,933)
Grants Fund	3,733	-	-	3,733	-	(3,733)

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 8,029	9,344	5,000	4,344
Intergovernmental Revenues				
Equalization Aid	2,259,170	2,473,110	2,509,203	(36,093)
Special Education Aid	275,568	287,294	321,741	(34,447)
KPERS Aid	177,548	-	-	-
Interest on Idle Funds	702	-	-	-
Other State Aid	-	1,980	-	1,980
<b>Total Receipts</b>	2,721,017	2,771,728	2,835,944	(64,216)
<b>Expenditures</b>				
Instruction	1,077,959	1,289,056	1,352,263	(63,207)
Student Support Services	8,519	-	30,925	(30,925)
Instructional Support Services	28,716	48,473	27,230	21,243
General Administration	82,506	87,999	87,109	890
School Administration	202,498	222,858	226,578	(3,720)
Operation and Maintenance	181,628	208,363	246,119	(37,756)
Student Transportation Services	177,555	175,510	191,739	(16,229)
Other Supplemental Services	23,844	28,412	-	28,412
Transfers Out	937,488	711,057	674,285	36,772
Adjustment to Comply with Legal Max	-	-	(66,500)	66,500
Legal General Fund Budget				
(a) Adjustment for Qualifying Budget Credits	-	-	1,980	(1,980)
<b>Total Expenditures and Legal General Fund Budget</b>	2,720,713	2,771,728	2,771,728	-
<b>Receipts Over (Under) Expenditures</b>	304	-		
<b>Unencumbered Cash - Beginning</b>	-	304		
<b>Unencumbered Cash - Ending</b>	\$ 304	304		
<b>(a) Adjustment for Qualifying Budget Credits</b>				
State Aid Over Amount Budgeted			\$ 1,980	

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 607,922	816,625	764,065	52,560
Motor Vehicle Tax	51,651	74,335	59,104	15,231
Delinquent Tax	402	15,921	333	15,588
Recreational Vehicle Tax	620	613	549	64
Intergovernmental Revenues				
State Aid	169,136	46,916	46,716	200
Federal Aid	1,000	445	-	445
<b>Total Receipts</b>	830,731	954,855	870,767	84,088
<b>Expenditures</b>				
Instruction	383,236	148,165	142,960	5,205
Student Support Services	25,097	24,674	13,000	11,674
Instructional Support Services	6,357	8,370	7,942	428
General Administration	24,665	33,105	32,367	738
School Administration	5,372	5,773	6,742	(969)
Operations and Maintenance	168,705	210,226	219,000	(8,774)
Student Transportation Services	32,278	38,402	42,689	(4,287)
Transfers Out	277,523	414,855	418,870	(4,015)
<b>Total Expenditures and Legal Supplemental General Fund Budget</b>	923,233	883,570	883,570	-
<b>Receipts Over (Under) Expenditures</b>	(92,502)	71,285		
<b>Unencumbered Cash - Beginning</b>	95,379	4,824		
<b>Prior Year Cancelled Encumbrances</b>	1,947	304		
<b>Unencumbered Cash - Ending</b>	\$ 4,824	76,413		

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 280,612	327,150	309,829	17,321
Delinquent Tax	167	5,847	153	5,694
Motor Vehicle Tax	23,532	31,130	22,745	8,385
Recreation Vehicle Tax	262	259	223	36
Interest	3,435	5,567	3,000	2,567
Miscellaneous	450	-	-	-
Transfers In	131,367	170,194	88,000	82,194
<b>Total Receipts</b>	439,825	540,147	423,950	116,197
<b>Expenditures</b>				
Instruction	16,274	10,357	28,000	(17,643)
Operations and Maintenance	31,532	35,192	20,000	15,192
Student Transportation Services	145,360	69,577	350,000	(280,423)
Facility Acquisition and Construction	69,975	209,238	110,000	99,238
Lease Principal	105,542	109,148	110,424	(1,276)
Lease Interest	6,899	1,276	-	1,276
<b>Total Expenditures</b>	375,582	434,788	618,424	(183,636)
<b>Receipts Over (Under) Expenditures</b>	64,243	105,359		
<b>Unencumbered Cash - Beginning</b>	252,904	317,147		
<b>Prior Year Cancelled Encumbrances</b>	-	1,867		
<b>Unencumbered Cash - Ending</b>	\$ 317,147	424,373		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Bilingual Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Transfers In	\$ -	<b>25,000</b>	25,000	-
<b>Expenditures</b>				
Instruction	-	<b>24,879</b>	25,000	(121)
<b>Receipts Over (Under) Expenditures</b>	-	<b>121</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>121</b>		

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenue				
State Aid	\$ 2,236	<b>3,072</b>	2,800	272
Other Revenue From Local Sources	2,500	<b>2,000</b>	2,000	-
Transfers In	5,000	<b>1,000</b>	1,000	-
<b>Total Receipts</b>	9,736	<b>6,072</b>	<u>5,800</u>	<u>272</u>
<b>Expenditures</b>				
Instruction	5,305	<b>4,335</b>	<u>5,618</u>	<u>(1,283)</u>
<b>Receipts Over (Under) Expenditures</b>	4,431	<b>1,737</b>		
<b>Unencumbered Cash - Beginning</b>	4,468	<b>8,899</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 8,899</u>	<u><b>10,636</b></u>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Food Service Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 1,925	<b>1,959</b>	1,856	103
Federal Aid	111,844	<b>124,721</b>	121,081	3,640
Charges for Services	93,443	<b>83,908</b>	101,715	(17,807)
Interest	423	<b>481</b>	400	81
Transfers In	5,000	<b>10,000</b>	5,000	5,000
<b>Total Receipts</b>	212,635	<b>221,069</b>	<u>230,052</u>	<u>(8,983)</u>
<b>Expenditures</b>				
Food Service Operation	198,548	<b>240,449</b>	<u>248,478</u>	<u>(8,029)</u>
<b>Receipts Over (Under) Expenditures</b>	14,087	<b>(19,380)</b>		
<b>Unencumbered Cash - Beginning</b>	54,424	<b>68,511</b>		
<b>Prior Year Cancelled Encumbrances</b>	-	<b>296</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>68,511</u>	<u><b>49,427</b></u>		



## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ -	981	6,500	(5,519)
Reimbursed Expenses	6,478	5,029	-	5,029
<b>Total Receipts</b>	6,478	6,010	6,500	(490)
<b>Expenditures</b>				
Instructional Support Services	1,294	5,110	5,500	(390)
<b>Receipts Over (Under) Expenditures</b>	5,184	900		
<b>Unencumbered Cash - Beginning</b>	11,109	16,293		
<b>Unencumbered Cash - Ending</b>	\$ 16,293	17,193		

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Federal Aid	\$ -	<b>2,000</b>	-	2,000
Transfers In	510,158	<b>509,971</b>	557,000	(47,029)
<b>Total Receipts</b>	510,158	<b>511,971</b>	<u>557,000</u>	<u>(45,029)</u>
<b>Expenditures</b>				
Instruction	450,113	<b>511,925</b>	<u>557,275</u>	<u>(45,350)</u>
<b>Receipts Over (Under) Expenditures</b>	60,045	<b>46</b>		
<b>Unencumbered Cash - Beginning</b>	43,138	<b>103,183</b>		
<b>Unencumbered Cash - Ending</b>	\$ <u>103,183</u>	<u><b>103,229</b></u>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Technology Education Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Fees	\$ 10,790	10,332
<b>Expenditures</b>		
Instruction	460	21,233
<b>Receipts Over (Under) Expenditures</b>	10,330	(10,901)
<b>Unencumbered Cash - Beginning</b>	10,285	20,615
<b>Unencumbered Cash - Ending</b>	\$ 20,615	9,714

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Vocational Education Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 100,975	<b>109,000</b>	112,870	(3,870)
<b>Expenditures</b>				
Instruction	74,287	<b>106,947</b>	113,487	(6,540)
<b>Receipts Over (Under) Expenditures</b>	26,688	<b>2,053</b>		
<b>Unencumbered Cash - Beginning</b>	57,132	<b>83,820</b>		
<b>Unencumbered Cash - Ending</b>	\$ 83,820	<b>85,873</b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**KPERS Special Retirement Contribution Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
State Aid	\$ -	<b>259,185</b>	292,954	(33,769)
Transfers In	177,548	-	-	-
<b>Total Receipts</b>	177,548	<b>259,185</b>	<u>292,954</u>	<u>(33,769)</u>
<b>Expenditures</b>				
Instruction	130,274	<b>194,026</b>	216,522	(22,496)
Student Support	5,188	<b>3,214</b>	3,633	(419)
Instructional Support	3,463	-	2,783	(2,783)
General Administration	4,796	<b>8,268</b>	9,345	(1,077)
School Administration	12,217	<b>20,890</b>	23,612	(2,722)
Operations and Maintenance	8,004	<b>12,622</b>	14,267	(1,645)
Student Transportation	8,755	<b>12,804</b>	14,472	(1,668)
Food Service	4,851	<b>7,361</b>	8,320	(959)
<b>Total Expenditures</b>	177,548	<b>259,185</b>	<u>292,954</u>	<u>(33,769)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**At Risk (K-12) Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 284,963	<b>298,747</b>	<u>304,285</u>	<u>(5,538)</u>
<b>Expenditures</b>				
Instruction	<u>280,795</u>	<b>299,785</b>	<u>303,366</u>	<u>(3,581)</u>
<b>Receipts Over (Under) Expenditures</b>	4,168	<b>(1,038)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>47,236</u>	<b>51,404</b>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 51,404</u>	<b>50,366</b>		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS****Contingency Reserve Fund**

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	104,000	<b>104,000</b>
<b>Unencumbered Cash - Ending</b>	\$ 104,000	<b>104,000</b>

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Textbook Rental Fund**

Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Book Rental Fees	\$ 11,477	9,944
Transfers In	-	2,000
<b>Total Receipts</b>	11,477	11,944
<b>Expenditures</b>		
Instruction	7,476	11,589
<b>Receipts Over (Under) Expenditures</b>	4,001	355
<b>Unencumbered Cash - Beginning</b>	4,511	8,512
<b>Unencumbered Cash - Ending</b>	\$ 8,512	8,867



**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Recreation Commission Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 63,450	<b>74,156</b>	69,618	4,538
Delinquent Tax	15	<b>1,157</b>	35	1,122
Motor Vehicle Tax	5,498	<b>7,315</b>	4,973	2,342
Recreational Vehicle Tax	276	<b>67</b>	49	18
Other Local Sources	-	-	4,100	(4,100)
<b>Total Receipts</b>	69,239	<b>82,695</b>	<u>78,775</u>	<u>3,920</u>
<b>Expenditures</b>				
Community Service Operation	69,239	<b>82,695</b>	<u>99,628</u>	<u>(16,933)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Senate Bill 155 Fund

## Schedule of Receipts and Expenditures

## Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Grant	\$ 7,935	-
<b>Expenditures</b>		
Instruction	14,298	995
<b>Receipts Over (Under) Expenditures</b>	(6,363)	(995)
<b>Unencumbered Cash - Beginning</b>	7,358	995
<b>Unencumbered Cash - Ending</b>	\$ 995	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Migrant Fund**

Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenue		
Federal Aid	\$ 29,138	-
<b>Expenditures</b>		
Instruction	29,138	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Title I Low Income Fund**

Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>		
Intergovernmental Revenue		
Federal Aid	\$ 56,839	<b>51,229</b>
<b>Expenditures</b>		
Instruction	56,839	<b>51,229</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Title II Improving Teacher Quality Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenue		
Federal Aid	\$ 19,243	10,189
<b>Expenditures</b>		
Instruction	19,243	10,189
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Grants Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>	\$ -	-	-	-
<b>Expenditures</b>				
Instruction	-	-	3,733	(3,733)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	3,733	3,733		
<b>Unencumbered Cash - Ending</b>	\$ 3,733	3,733		

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**REAP Grant Fund**

Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenue		
Federal Aid	\$ 9,966	23,313
<b>Expenditures</b>		
Instruction	9,966	23,313
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Melvin Bray Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 1	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	1	-
<b>Unencumbered Cash - Beginning</b>	304	305
<b>Unencumbered Cash - Ending</b>	\$ 305	305



## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Friends of USD No. 105 Fund

## Schedule of Receipts and Expenditures

## Regulatory Basis

For the Year Ended June 30, 2018

(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ 86	90
Donations	21,171	26,028
<b>Total Receipts</b>	21,257	26,118
<b>Expenditures</b>		
Equipment	15,817	27,112
<b>Receipts Over (Under) Expenditures</b>	5,440	(994)
<b>Unencumbered Cash - Beginning</b>	7,995	13,435
<b>Unencumbered Cash - Ending</b>	\$ 13,435	12,441

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**Ona Mae Ratcliff Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Interest Income	\$ -	-
<b>Expenditures</b>		
Scholarships	103	-
<b>Receipts Over (Under) Expenditures</b>	(103)	-
<b>Unencumbered Cash - Beginning</b>	103	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS**  
**IOOF Scholarship Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$	
Interest Income	36	8
<b>Expenditures</b>		
Scholarships	1,000	1,500
<b>Receipts Over (Under) Expenditures</b>	(964)	(1,492)
<b>Unencumbered Cash - Beginning</b>	6,694	5,730
<b>Unencumbered Cash - Ending</b>	\$ 5,730	4,238

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## Agency Funds

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2018

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
"A" Club	\$ 686	816	756	746
Band/Flag Line	5,625	7,292	6,315	6,602
Senior Class	878	657	1,535	-
Junior Class	1,635	26,924	27,384	1,175
Sophomore Class	-	40	-	40
Freshman Class	40	-	40	-
Concert/Choir	3,815	10,610	8,836	5,589
Creative Arts	762	2,051	2,271	542
Cheerleaders	1,540	2,237	1,978	1,799
Faculty	4,718	2,636	2,279	5,075
FFA	11,009	33,707	25,840	18,876
Scholars Bowl	100	296	244	152
Foreign Language Club	40	232	163	109
National Honors Society	258	-	45	213
Speech	1,496	491	582	1,405
SADD	309	670	447	532
Student Council	1,890	4,826	6,139	577
<b>Total High School</b>	<b>34,801</b>	<b>93,485</b>	<b>84,854</b>	<b>43,432</b>
<b>Grade School</b>				
Faculty	802	1,429	1,157	1,074
Student Council	5,973	4,570	3,326	7,217
<b>Total Grade School</b>	<b>6,775</b>	<b>5,999</b>	<b>4,483</b>	<b>8,291</b>
<b>Total Student Organizations</b>	<b>41,576</b>	<b>99,484</b>	<b>89,337</b>	<b>51,723</b>
<b>Non-Student Organizations</b>				
Playground	71,004	3,010	71,285	2,729
Plan 125	4,864	155	-	5,019
<b>Total Non-Student Organizations</b>	<b>75,868</b>	<b>3,165</b>	<b>71,285</b>	<b>7,748</b>
<b>Total Agency Funds</b>	<b>\$ 117,444</b>	<b>102,649</b>	<b>160,622</b>	<b>59,471</b>

## RAWLINS COUNTY UNIFIED SCHOOL DISTRICT NO. 105 ATWOOD, KANSAS

## District Activity Funds

Schedule of Receipts, Expenditures, and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>						
<b>High School</b>						
Athletics	\$ 11,617	61,781	52,994	20,404	-	20,404
<b>Grade School and Jr. High School</b>						
Jr. High Athletics	2,659	13,886	10,965	5,580	-	5,580
<b>Total Gate Receipts</b>	14,276	75,667	63,959	25,984	-	25,984
<b>School Projects</b>						
<b>High School</b>						
Library	295	34	51	278	-	278
Healthy Snacks	114	-	93	21	-	21
Annual	594	2,839	2,651	782	-	782
<b>Total High School</b>	1,003	2,873	2,795	1,081	-	1,081
<b>Grade School and Jr. High School</b>						
Library/Book Fairs	2,590	3,210	2,868	2,932	-	2,932
DI - Destination Imagination	2,297	-	2,276	21	-	21
<b>Total Grade School and Jr. High School</b>	4,887	3,210	5,144	2,953	-	2,953
<b>All School</b>						
Autism Education	205	-	-	205	-	205
<b>Total School Projects</b>	6,095	6,083	7,939	4,239	-	4,239
<b>Total District Activity Funds</b>	<b>\$ 20,371</b>	<b>81,750</b>	<b>71,898</b>	<b>30,223</b>	<b>-</b>	<b>30,223</b>