

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359
FINANCIAL REPORTING ENTITY
ARGONIA, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2019**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359
FINANCIAL REPORTING ENTITY
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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Argonia Unified School District No. 359
Argonia, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of and for the year ended **June 30, 2019**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

Board of Education
Argonia Unified School District No. 359

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

As described in Note 1 of the financial statement, the financial statement is prepared by **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, Kansas**, as of **June 30, 2019**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Argonia Unified School District No. 359 Financial Reporting Entity, Argonia, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedule of regulatory basis cash receipts and disbursements, district activity funds schedule of regulatory basis cash receipts, expenditures and unencumbered cash, Recreation Commission schedule of regulatory basis receipts and expenditures-actual and budget (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Argonia Unified School District No. 359**

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

The 2018 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unmodified opinion dated September 5, 2018. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 25, 2019

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 1,956,854	\$ 1,956,854	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	34,948	0	601,656	614,473	22,131	0	22,131
At Risk (4 Year Old)	0	0	8,330	8,330	0	0	0
At Risk (K-12)	0	0	145,358	145,358	0	0	0
Capital Outlay	549,457	0	101,689	179,552	471,594	0	471,594
Driver Training	610	0	735	129	1,216	0	1,216
Food Service	30,000	0	92,188	94,188	28,000	0	28,000
Professional Development	1,618	0	12,331	13,336	613	0	613
Parent Education Program	0	0	109,028	109,028	0	0	0
Special Education	201,306	0	487,944	425,414	263,836	0	263,836
Career and Postsecondary Education	0	0	181,427	181,427	0	0	0
KPERs Contribution	0	0	137,125	137,125	0	0	0
Federal Funds	(1,704)	0	60,928	59,224	0	0	0
Gifts and Grants	559	0	20,273	5,535	15,297	0	15,297
Contingency Reserve	110,000	0	0	0	110,000	0	110,000
Textbook and Student Material							
Revolving	39,020	0	47,263	19,316	66,967	0	66,967
District Activity Funds	3,035	0	16,262	16,153	3,144	0	3,144
Related Municipal Entity							
Recreation Commission	62,705	0	49,005	29,188	82,522	0	82,522
	<u>\$ 1,031,554</u>	<u>\$ 0</u>	<u>\$ 4,028,396</u>	<u>\$ 3,994,630</u>	<u>\$ 1,065,320</u>	<u>\$ 0</u>	<u>\$ 1,065,320</u>

Composition of Cash:

Checking Accounts	\$ 801,167
Money Market Account	207,180
Savings Account	2,694
Related Municipal Entity	82,522
	<u>1,093,563</u>
Agency Funds	(28,243)
	<u>\$ 1,065,320</u>

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

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019**

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Argonia Unified School District No. 359 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Argonia, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters. The financial statement presents **Argonia Unified School District No. 359** (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Recreation Commission - Argonia USD No. 359 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. The Recreation Commission cannot purchase real property but can acquire real property by gift.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019**

Budget and Tax Cycle

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment for the year ended June 30, 2019.

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

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

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

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook and Student Material Revolving Fund

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

Note 2 - In Substance Receipt in Transit:

The District received \$108,190 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019**

Note 3 - Defined Benefit Pension Plan:

Plan description

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$137,125 for the year ended June 30, 2019.

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,954,436. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 4 - Deposits:

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

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

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

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

At June 30, 2019, the District's carrying amount of deposits, including the related municipal entity was \$1,093,563 and the bank balance was \$1,119,831. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, \$252,347 was covered by federal depository insurance and the remaining \$867,484 was collateralized with securities held by the pledging financial institution's agent in the District's name.

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 5 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the 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 6 - Interfund Transactions:

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

Transfer from:	Transfer To:								
	At Risk (4 Year Old)	At Risk (K-12)	Capital Outlay	Food Service	Professiona l Developmen t	Special Education	Career and Postsecond ary Education	Textbook and Student Material Revolving	Total
General Fund	\$ 8,330	\$ 0	\$ 57,938	\$ 15,045	\$ 10,546	\$ 396,047	\$ 180,265	\$ 30,000	\$ 698,171
Supplemental									
General Fund	0	145,358	0	0	0	85,420	0	0	230,778
	<u>\$ 8,330</u>	<u>\$ 145,358</u>	<u>\$ 57,938</u>	<u>\$ 15,045</u>	<u>\$ 10,546</u>	<u>\$ 481,467</u>	<u>\$ 180,265</u>	<u>\$ 30,000</u>	<u>\$ 928,949</u>

Note 7 - Compensated Absences:

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

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

Note 8 - Contingencies:

Grant Programs

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

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2019

Note 9 - Reimbursed Expenditures:

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through October 25, 2019, the date which the financial statement was available to be issued.

Note 11 - Long Term Debt:

Principal and interest payments on the purchase agreement are due monthly.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Energy Project Financing Agreement	3.642	9/1/17	\$ 643,958	9/1/32

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Energy Project Financing Agreement	\$ 622,174	\$ 0	\$ 33,682	\$ 588,492	\$ 22,101

Maturities of long-term debt and interest are as follows:

	Principal	Interest	Total Principal and Interest
2020	\$ 34,929	\$ 20,854	\$ 55,783
2021	36,223	19,560	55,783
2022	37,564	18,219	55,783
2023	38,956	16,827	55,783
2024	40,398	15,385	55,783
2025-2029	225,572	53,343	278,915
2030-2033	174,850	11,092	185,942
	<u>\$ 588,492</u>	<u>\$ 155,280</u>	<u>\$ 743,772</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 1,967,130	\$ (46,648)	\$ 36,372	\$ 1,956,854	\$ 1,956,854	\$ 0
Special Purpose Funds						
Supplemental General	629,204	(14,731)	0	614,473	614,473	0
At Risk (4 Year Old)	9,000	0	0	9,000	8,330	(670)
At Risk (K-12)	182,000	0	0	182,000	145,358	(36,642)
Capital Outlay	664,542	0	0	664,542	179,552	(484,990)
Driver Training	3,260	0	0	3,260	129	(3,131)
Food Service	116,589	0	0	116,589	94,188	(22,401)
Professional Development	30,000	0	0	30,000	13,336	(16,664)
Parent Education Program	112,500	0	0	112,500	109,028	(3,472)
Special Education	507,806	0	0	507,806	425,414	(82,392)
Career and Postsecondary Education	188,600	0	0	188,600	181,427	(7,173)
KPERs Contribution	221,560	0	0	221,560	137,125	(84,435)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	59,224	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,535	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	19,316	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	16,153	XXXXXXXXXX
Related Municipal Entity						
Recreation Commission	101,250	0	0	101,250	29,188	(72,062)
	<u>\$ 4,733,441</u>	<u>\$ (61,379)</u>	<u>\$ 36,372</u>	<u>\$ 4,708,434</u>	<u>\$ 3,994,630</u>	<u>\$ (814,032)</u>

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 25,724	\$ 36,552	\$ 0	\$ 36,552
State Sources	1,787,878	1,920,302	1,967,130	(46,828)
	<u>1,813,602</u>	<u>1,956,854</u>	<u>\$ 1,967,130</u>	<u>\$ (10,276)</u>
Expenditures				
Instruction	800,119	896,018	\$ 1,006,143	\$ (110,125)
Student Support Services	183	4,117	6,700	(2,583)
Instructional Support Staff	14,980	15,859	15,510	349
General Administration	116,756	133,750	137,580	(3,830)
School Administration	154,368	186,590	187,210	(620)
Central Services	19,315	22,309	40,240	(17,931)
Student Transportation Services	0	40	0	40
Transfers	707,881	698,171	573,747	124,424
Adjustment to Comply With Legal Max	0	0	(46,648)	46,648
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>36,372</u>	<u>(36,372)</u>
	<u>1,813,602</u>	<u>1,956,854</u>	<u>\$ 1,956,854</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 416,760	\$ 429,771	\$ 423,014	\$ 6,757
County Sources	32,849	35,349	31,433	3,916
State Sources	151,168	136,536	139,809	(3,273)
	<u>600,777</u>	<u>601,656</u>	<u>\$ 594,256</u>	<u>\$ 7,400</u>
Expenditures				
Instruction	74,581	120	\$ 0	\$ 120
Student Support Services	5,988	0	0	0
Operations & Maintenance	275,705	277,632	319,634	(42,002)
Student Transportation Services	98,621	105,943	127,570	(21,627)
Transfers	145,959	230,778	182,000	48,778
Adjustment to Comply With Legal Max	<u>0</u>	<u>0</u>	<u>(14,731)</u>	<u>14,731</u>
	<u>600,854</u>	<u>614,473</u>	<u>\$ 614,473</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(77)	(12,817)		
Unencumbered Cash, Beginning	35,025	34,948		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 34,948</u>	<u>\$ 22,131</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>At Risk Fund (4 Year Old)</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Federal Sources	\$ 1,740	\$ 0	\$ 0	\$ 0
Transfers	6,009	8,330	9,000	(670)
	<u>7,749</u>	<u>8,330</u>	<u>\$ 9,000</u>	<u>\$ (670)</u>
Expenditures				
Instruction	7,749	8,330	\$ 9,000	\$ (670)
	<u>7,749</u>	<u>8,330</u>	<u>\$ 9,000</u>	<u>\$ (670)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>At Risk Fund (K-12)</u>	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	\$ 139,809	\$ 145,358	\$ 182,000	\$ (36,642)
	<u>139,809</u>	<u>145,358</u>	<u>\$ 182,000</u>	<u>\$ (36,642)</u>
Expenditures				
Instruction	98,129	79,801	\$ 158,950	\$ (79,149)
Student Support Services	41,680	65,557	23,050	42,507
	<u>139,809</u>	<u>145,358</u>	<u>\$ 182,000</u>	<u>\$ (36,642)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Capital Outlay Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 111,547	\$ 40,865 \$ 21,909	\$ 18,956
County Sources	816	2,886 53,176	(50,290)
State Sources	10,362	0 0	0
Transfers	77,722	57,938 40,000	17,938
	<u>200,447</u>	<u>101,689</u> <u>\$ 115,085</u>	<u>\$ (13,396)</u>
Expenditures			
Instruction	0	11,134 \$ 304,542	\$ (293,408)
Central Services	0	0 80,000	(80,000)
Operations & Maintenance	0	0 20,000	(20,000)
Student Transportation Services	0	50,098 100,000	(49,902)
Facility Acquisition & Construction Services	69,496	118,320 160,000	(41,680)
	<u>69,496</u>	<u>179,552</u> <u>\$ 664,542</u>	<u>\$ (484,990)</u>
Receipts Over (Under) Expenditures	130,951	(77,863)	
Unencumbered Cash, Beginning	418,506	549,457	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 549,457</u>	<u>\$ 471,594</u>	

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Driver Training Fund</u>	<u>Current Year</u>			<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 1,200	\$ 0	\$ 2,000	\$ (2,000)
State Sources	0	735	650	85
	<u>1,200</u>	<u>735</u>	<u>\$ 2,650</u>	<u>\$ (1,915)</u>
Expenditures				
Instruction	2,774	0	\$ 3,260	\$ (3,260)
School Administration	10	0	0	0
Operations & Maintenance	0	129	0	129
	<u>2,784</u>	<u>129</u>	<u>\$ 3,260</u>	<u>\$ (3,131)</u>
Receipts Over (Under) Expenditures	(1,584)	606		
Unencumbered Cash, Beginning	2,194	610		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 610</u>	<u>\$ 1,216</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2019

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

<u>Food Service Fund</u>	<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Local Sources	\$ 28,583	\$ 29,096 \$ 29,994	\$ (898)
State Sources	792	810 676	134
Federal Sources	44,776	47,237 45,919	1,318
Transfers	28,808	15,045 10,000	5,045
	<u> 102,959</u>	<u> 92,188</u> <u>\$ 86,589</u>	<u>\$ 5,599</u>
Expenditures			
Operations & Maintenance	252	161 \$ 300	\$ (139)
Food Service Operations	97,707	94,027 116,289	(22,262)
	<u> 97,959</u>	<u> 94,188</u> <u>\$ 116,589</u>	<u>\$ (22,401)</u>
Receipts Over (Under) Expenditures	5,000	(2,000)	
Unencumbered Cash, Beginning	25,000	30,000	
Prior Year Canceled Encumbrances	<u> 0</u>	<u> 0</u>	
Unencumbered Cash, Ending	<u> \$ 30,000</u>	<u> \$ 28,000</u>	

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Professional Development Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 2,724	\$ 1,785	\$ 2,235	\$ (450)
Transfers	16,303	10,546	26,147	(15,601)
	<u>19,027</u>	<u>12,331</u>	<u>\$ 28,382</u>	<u>\$ (16,051)</u>
Expenditures				
Instructional Support Services	17,409	13,336	\$ 30,000	\$ (16,664)
	<u>17,409</u>	<u>13,336</u>	<u>\$ 30,000</u>	<u>\$ (16,664)</u>
Receipts Over (Under) Expenditures	1,618	(1,005)		
Unencumbered Cash, Beginning	0	1,618		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,618</u>	<u>\$ 613</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Parent Education Program</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 42,000	\$ 42,160	\$ 42,500	\$ (340)
State Sources	64,615	66,868	70,000	(3,132)
	<u>106,615</u>	<u>109,028</u>	<u>\$ 112,500</u>	<u>\$ (3,472)</u>
Expenditures				
Student Support Services	<u>106,615</u>	<u>109,028</u>	<u>\$ 112,500</u>	<u>\$ (3,472)</u>
	<u>106,615</u>	<u>109,028</u>	<u>\$ 112,500</u>	<u>\$ (3,472)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 4,524	\$ 6,477	\$ 5,000	\$ 1,477
Federal Sources	1,452	0	1,500	(1,500)
Transfers	392,495	481,467	300,000	181,467
	<u>398,471</u>	<u>487,944</u>	<u>\$ 306,500</u>	<u>\$ 181,444</u>
Expenditures				
Instruction	<u>331,475</u>	<u>425,414</u>	<u>\$ 507,806</u>	<u>\$ (82,392)</u>
	<u>331,475</u>	<u>425,414</u>	<u>\$ 507,806</u>	<u>\$ (82,392)</u>
Receipts Over (Under) Expenditures	66,996	62,530		
Unencumbered Cash, Beginning	134,310	201,306		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 201,306</u>	<u>\$ 263,836</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Career and Postsecondary Education Fund	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 1,162	\$ 0	\$ 1,162
Transfers	172,694	180,265	188,600	(8,335)
	<u>172,694</u>	<u>181,427</u>	<u>\$ 188,600</u>	<u>\$ (7,173)</u>
Expenditures				
Instruction	172,694	181,427	\$ 188,600	\$ (7,173)
	<u>172,694</u>	<u>181,427</u>	<u>\$ 188,600</u>	<u>\$ (7,173)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>KPERS Contribution Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 158,597	\$ 137,125	\$ 221,560	\$ (84,435)
	<u>158,597</u>	<u>137,125</u>	<u>\$ 221,560</u>	<u>\$ (84,435)</u>
Expenditures				
Instruction	103,089	89,131	\$ 144,016	\$ (54,885)
Student Support Services	4,758	4,114	6,647	(2,533)
Instructional Support Staff	3,172	2,742	4,431	(1,689)
General Administration	5,154	4,457	7,200	(2,743)
School Administration	17,842	15,427	24,925	(9,498)
Central Services	3,568	3,085	4,984	(1,899)
Operations and Maintenance	9,912	8,570	13,847	(5,277)
Student Transportation Services	6,344	5,485	8,863	(3,378)
Food Service	4,758	4,114	6,647	(2,533)
	<u>158,597</u>	<u>137,125</u>	<u>\$ 221,560</u>	<u>\$ (84,435)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 47,859	\$ 60,928
	<u>47,859</u>	<u>60,928</u>
Expenditures		
Instruction	49,563	59,224
	<u>49,563</u>	<u>59,224</u>
Receipts Over (Under) Expenditures	(1,704)	1,704
Unencumbered Cash, Beginning	0	(1,704)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (1,704)</u>	<u>\$ 0</u>

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 2,450	\$ 17,034
State Sources	0	3,239
	<u>2,450</u>	<u>20,273</u>
Expenditures		
Instruction	<u>1,891</u>	<u>5,535</u>
	<u>1,891</u>	<u>5,535</u>
Receipts Over (Under) Expenditures	559	14,738
Unencumbered Cash, Beginning	0	559
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 559</u>	<u>\$ 15,297</u>

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures		
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	110,000	110,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 110,000</u>	<u>\$ 110,000</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2019

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

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 15,026	\$ 17,263
Transfers	20,000	30,000
	<u>35,026</u>	<u>47,263</u>
Expenditures		
Instruction	3,086	19,316
	<u>3,086</u>	<u>19,316</u>
Receipts Over (Under) Expenditures	31,940	27,947
Unencumbered Cash, Beginning	7,080	39,020
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 39,020</u>	<u>\$ 66,967</u>

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
JH Cheerleaders	\$ 314	\$ 0	\$ 70	\$ 244
Concession Fund	3,331	13,631	13,782	3,180
Yearbook Fund	7,025	3,457	876	9,606
Drama	1,442	327	381	1,388
Student Council	94	1,328	1,241	181
High School Cheerleader	761	281	188	854
Volleyball Fund	699	1,909	2,161	447
Music Fund	1,276	281	463	1,094
Football Fund	312	1,241	1,374	179
Class of 2018	99	508	99	508
National Honor Society	8	674	440	242
Student Test Fee	288	1,840	1,738	390
Kay Club	90	1,145	1,184	51
Math Club	40	0	0	40
Forensics	1,364	690	454	1,600
Basketball	1,650	1,405	1,855	1,200
Class of 2019	2,651	1,223	3,873	1
Class of 2017	942	1,218	0	2,160
Business Account	387	2,228	2,173	442
FACS	662	401	497	566
Class of 2020	1,764	3,054	3,762	1,056
HS Track	0	0	0	0
Girls Basketball	430	258	600	88
6th Grade	0	66	33	33
	<u>25,629</u>	<u>37,165</u>	<u>37,244</u>	<u>25,550</u>
Argonia Community Scholarship	<u>2,688</u>	<u>5</u>	<u>0</u>	<u>2,693</u>
Total Agency Funds	<u>\$ 28,317</u>	<u>\$ 37,170</u>	<u>\$ 37,244</u>	<u>\$ 28,243</u>

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Athletics	\$ 2,948	\$ 0	\$ 15,044	\$ 15,461	\$ 2,531	\$ 0	\$ 2,531
JH Athletics	87	0	704	686	105	0	105
	<u>3,035</u>	<u>0</u>	<u>15,748</u>	<u>16,147</u>	<u>2,636</u>	<u>0</u>	<u>2,636</u>
Elementary School							
Stuco	<u>0</u>	<u>0</u>	<u>514</u>	<u>6</u>	<u>508</u>	<u>0</u>	<u>508</u>
Total	<u>\$ 3,035</u>	<u>\$ 0</u>	<u>\$ 16,262</u>	<u>\$ 16,153</u>	<u>\$ 3,144</u>	<u>\$ 0</u>	<u>\$ 3,144</u>

**ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
RELATED MUNICIPAL ENTITY
RECREATION COMMISSION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 46,602	\$ 46,135	\$ 44,434	\$ 1,701
County Sources	3,471	2,870	3,189	(319)
	<u>50,073</u>	<u>49,005</u>	<u>\$ 47,623</u>	<u>\$ 1,382</u>
Expenditures				
Community Service Operations	82,871	29,188	\$ 101,250	\$ (72,062)
	<u>82,871</u>	<u>29,188</u>	<u>\$ 101,250</u>	<u>\$ (72,062)</u>
Receipts Over (Under) Expenditures	(32,798)	19,817		
Unencumbered Cash, Beginning	95,503	62,705		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 62,705</u>	<u>\$ 82,522</u>		

FEDERAL AWARD INFORMATION

ARGONIA UNIFIED SCHOOL DISTRICT NO. 359 FINANCIAL REPORTING ENTITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-18	Receipts	Expenditures	Unencumbered Cash 6-30-19
Department of Education						
Rural Education	84.358	\$ 16,171	\$ 0	\$ 16,171	\$ 16,171	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	11,741				
National School Lunch Program	10.555	35,496				
		47,237	0	47,237	47,237	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	26,491	0	26,491	26,491	0
Career and Technical Education-Basic Grants to States	84.048	46	(1,704)	1,750	46	0
Supporting Effective Instruction State Grants	84.367	4,242	0	4,242	4,242	0
Student Support and Academic Enrichment Program	84.424	11,127	0	11,127	11,127	0
		41,906	(1,704)	43,610	41,906	0
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	1,147	0	1,147	1,147	0
Total Federal Awards		\$ 106,461	\$ (1,704)	\$ 108,165	\$ 106,461	\$ 0