

UNIFIED SCHOOL DISTRICT NO. 389

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2019

Unified School District No. 389  
Eureka, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2019

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 389  
Eureka, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 389, Eureka, Kansas, a municipality, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 389, Eureka, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 389, Eureka, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 389, Eureka, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### *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, schedule of regulatory basis receipts and expenditures-agency 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.

#### *Prior Year Comparative Analysis*

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 389, Eureka, Kansas, as of June 30, 2018 (not presented herein) and have issued our report thereon dated November 20, 2018, which contained an unmodified opinion on the basic financial statement. The June 30, 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://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such June 30, 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 June 30, 2018 financial statement. The June 30, 2018 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the June 30, 2018 financial statement or to the June 30, 2018 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

January 20, 2020

Unified School District No. 389  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$		5,517,792	5,517,792			
Supplemental General	(2)	89,903	5,661	1,740,055	1,770,478	65,141	267,625	332,766
Special Purpose:								
At Risk 4 Year Old		124,848			79,089	45,759		45,759
At Risk K-12		400,000		589,539	759,792	229,747		229,747
Bilingual Education				5,415	5,415			
Capital Outlay	(2)	2,209,026	1,349	4,926,611	3,669,408	3,467,578	843,824	4,311,402
Driver Training		18,704		10,345	10,308	18,741		18,741
Food Service		140,915		389,340	392,895	137,360		137,360
Professional Development		88,527		2,497	20,000	71,024	1,696	72,720
Special Education	(2)	922,693	40	996,639	987,879	931,493	7,127	938,620
Career and Postsecondary Education	(2)	232,235	665	8,510	232,403	9,007	15,816	24,823
Gifts and Grants		11,617		8,661	8,661	11,617		11,617
KPERS Special Retirement Contribution				530,607	530,607			
Contingency Reserve		478,785				478,785		478,785
Textbook and Student Material Revolving		97,561		51,277	95,227	53,611		53,611
Recreation Commission		5,292		121,758	121,875	5,175		5,175
Rural and Low Income School Grant				20,565	20,565		1,113	1,113
Title I		60		157,067	157,067	60	3,275	3,335
Title II				23,770	23,770			
Families and Schools Together Grant		1,885		1,665	173	3,377		3,377
Gate Receipts		16,623		51,272	54,196	13,699		13,699
Special Projects		123,358		101,643	100,220	124,781		124,781
Bond and Interest:								
Bond and Interest		758,589		774,704	738,775	794,518		794,518
Trusts:								
Bond Refinancing		3,064			1,200	1,864		1,864
Tornado Relief Donations				6,964		6,964		6,964
Total Primary Government (1)		<u>5,723,685</u>	<u>7,715</u>	<u>16,036,696</u>	<u>15,297,795</u>	<u>6,470,301</u>	<u>1,140,476</u>	<u>7,610,777</u>
Composition of Cash:								
Certificates of Deposit								83,916
Demand Deposits								7,529,860
Due from State of Kansas								386,257
Petty Cash Advance								3,300
Less: Agency Funds								( 392,556)
Total Primary Government (1)								<u>7,610,777</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

**Note 1   Summary of Significant Accounting Policies**

**A.      Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B.      Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2019:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

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

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.



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Notes to Financial Statements  
For the Year Ended June 30, 2019

**C. Basis of Accounting**

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

The Kansas Municipal Audit and Accounting Guide 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 revenues 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 Kansas Municipal Audit and Accounting Guide 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 School 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 School to use the regulatory basis of accounting.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2019, the District had the following amendments:

		Original Budget	Amended Budget
General Fund	\$	5,573,187	5,604,841
Bilingual Education Fund		0	1,786

Subsequent to the adoption of this amendment, the State of Kansas cut the budget of the General Fund from its amended amount of \$5,604,841 to \$5,517,792 and cut the budget of the Supplemental General Fund from its original adopted amount of \$1,786,385 to \$1,770,478. These cuts were made to reduce the adopted budgets to the legal maximum budget for the District based on audited FTE enrollment.

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
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 revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special purpose funds of the District:

Gifts and Grants Fund  
Contingency Reserve Fund  
Textbook and Student Material Revolving Fund  
Rural and Low Income School Grant Fund  
Title I Fund  
Title II Fund  
Families and Schools Together Grant Fund  
Gate Receipts Fund  
Special Projects Fund

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

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.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 In-Substance Receipt in Transit**

The District received \$386,257 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. \$304,493 of these receipts were for the General Fund and \$81,764 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 3 Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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.

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K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2019 and held no investments throughout the year.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance 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 has not designated any peak periods.

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.

At June 30, 2019, the carrying amount of the District's deposits was \$7,613,776 and the bank balance was \$8,214,210. Of the bank balance, \$365,466 was covered by federal depository insurance and the remaining \$7,848,744 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4**   **Long-term Debt**

*Advance Refunding of 2005 Bond Issue*

In June, 2015, the District issued \$3,425,000 in General Obligation Advance Refunding bonds, with an interest rate of 3.00%. The proceeds of this bond issue (along with a \$173,966 reoffering premium) were placed into a trust with a third party bank and were used to call and retire the remaining outstanding bonds from the 2005 Advance Refunding Issue, with an outstanding principal balance of \$3,530,000 at that time. The 2005 bonds were called and retired in full on October 1, 2015. These bonds have been defeased and removed from the financial statements of the School District.

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

*Changes in Long-Term Debt*

Changes in long-term debt for the year ending June 30, 2019 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Advance Refunding Bonds	3.00%	06/19/15	\$ 3,425,000	10/01/20	2,135,000		685,000	1,450,000	53,775
<u>Contracted Liabilities:</u>									
Early Retirement Program					20,000	20,000	10,000	30,000	0
Total Contractual Indebtedness					<u>2,155,000</u>	<u>20,000</u>	<u>695,000</u>	<u>1,480,000</u>	<u>53,775</u>

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

<u>Principal</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>
General Obligation Bonds	\$ 720,000	730,000			1,450,000
Contracted Liabilities	15,000	5,000	5,000	5,000	30,000
Total Principal	<u>735,000</u>	<u>735,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,480,000</u>
<u>Interest</u>					
General Obligation Bonds	32,700	10,950		10,950	54,600
Total Interest	<u>32,700</u>	<u>10,950</u>	<u>0</u>	<u>10,950</u>	<u>54,600</u>
Total Principal and Interest	<u>767,700</u>	<u>745,950</u>	<u>5,000</u>	<u>15,950</u>	<u>1,534,600</u>

**Note 5 Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of January 20, 2020, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management that these matters are not anticipated to have a material impact on the School.

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Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

The School 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 School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

**Note 6    Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Bilingual Education Fund	K.S.A. 72-5167	\$ 3,645
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	356,367
General Fund	Capital Outlay Fund	K.S.A. 72-5167	906,370
General Fund	Special Education Fund	K.S.A. 72-5167	599,802
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	1,770
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	233,172

**Note 7    Other Long-Term Obligations from Operations**

*Compensated Absences.*

The School District's policies regarding sick leave permit employees a maximum accumulation of 90 days. At the time of termination, if the employee has been with the District for at least five years, the employee is compensated for unused sick days at the rate of \$25 per day for Certified personnel and \$10 per day for all other personnel. Non-certified, full-time employees are granted a maximum of three weeks vacation per year after five years service. Unused vacation time is lost at the end of each year. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of unused vacation at the time of employment termination.

*Early Retirement Incentive Plan*

The School District has adopted a local early retirement incentive plan for all personnel. Under this plan, certified personnel who have 15 or more years service with the District, 20 years of credited service with Kpers, and are between the age of 55 and 65 may retire and receive an annual benefit of \$5,000. Persons who retire under this program between the ages of 55 and 61 will receive this benefit for 4 years. Persons retiring at 62 years of age will receive this benefit for 3 years. Persons retiring at 63 years of age will receive this benefit for 2 years, and persons retiring at 64 years of age will receive this benefit for 1 year.

Under this same plan, classified employees who have 15 or more years service with the District, 20 years of credited services with Kpers, and have met the age and service requirements of Kpers (85 points), may retire and receive an annual benefit of \$3,000 for 12-month employees and \$2,000 for 9- and 10-month employees. Persons who retire under this program between the ages of 53 and 61 will receive this benefit for 4 years. Persons retiring at 62 years of age will receive this benefit for 3 years. Persons retiring at 63 years of age will receive this benefit for 2 years, and persons retiring at 64 years of age will receive this benefit for 1 year.

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

*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](http://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 14.59% and 13.21% , respectively, 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 \$64.13 million 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 per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million 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.

2018 House Substitute for Senate Bill 109 provided additional funding for the KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

Unified School District No. 389  
Eureka, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

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 \$530,607 from the State of Kansas (for the employer share) and \$303,804 (for the employee share) for the year ended June 30, 2019.

*Net Pension Liability.* At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,130,039. 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. Data from the June 30, 2019 KPERS report was not available at the date of this report. 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 longterm 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.

**Note 8 Stewardship, Compliance, and Accountability**

*Compliance with Kansas Cash Basis Law*

No violations.

*Compliance with Kansas Budget Law*

Expenditures and encumbrances exceeded the adopted budget of the Bilingual Education Fund in the amount of \$3,629.

*Compliance with Kansas Depository Security Law*

No violations.

**Note 9 Tornado Damage**

On June 26, 2018, a tornado struck Eureka, causing damage to the Eureka High School, Elementary School, Football/Sports complex and other District structures and vehicles. During the 2018-19 fiscal year, the District received \$3,534,961 in insurance reimbursements to cover the losses sustained in this storm. These funds were deposited into the District's Capital Outlay Fund and used for repairs to the damaged structures.

**Note 10 Subsequent Events**

The District has evaluated subsequent events through January 20, 2020, the date which the financial statement was available to be issued.

In January, 2020, the District issued \$4,800,000 in General Obligations Bonds for the purpose of constructing a new gymnasium/athletic facility. Repayment of these bonds will be through an annual tax levy, with the first interest payment being due March 1, 2021.



Unified School District No. 389  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

Schedule 1

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:						
General	\$ 5,604,841	( 87,049)		5,517,792	5,517,792	
Supplemental General	1,786,385	( 15,907)		1,770,478	1,770,478	
Special Purpose:						
At Risk 4 Year Old	108,000			108,000	79,089	28,911
At Risk K-12	842,000			842,000	759,792	82,208
Bilingual Education	1,786			1,786	5,415	( 3,629)
Capital Outlay	2,689,841		3,534,960	6,224,801	3,669,408	2,555,393
Driver Training	19,900			19,900	10,308	9,592
Food Service	439,900		40,408	480,308	392,895	87,413
Professional Development	20,000			20,000	20,000	
Special Education	1,126,500		2,059	1,128,559	987,879	140,680
Career and Postsecondary Education	260,000			260,000	232,403	27,597
KPERS Special Retirement Contribution	857,719			857,719	530,607	327,112
Recreation Commission	121,875			121,875	121,875	
Bond and Interest:						
Bond and Interest	2,188,875			2,188,875	738,775	1,450,100
Totals	<u>16,067,622</u>	<u>( 102,956)</u>	<u>3,577,427</u>	<u>19,542,093</u>	<u>14,836,716</u>	<u>4,705,377</u>

Unified School District No. 389  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2  
Page 1 of 25

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 4,003			
Revenue from State Sources				
General State Aid	4,686,793	4,908,949	4,821,616	87,333
Mineral Production Tax	37	511		511
Special Education Aid	589,133	599,802	686,949	( 87,147)
Total Revenue from State Sources	5,275,963	5,509,262	5,508,565	697
Revenue from Federal Sources				
P.L. 382	7,834	8,530	9,227	( 697)
Total Cash Receipts	5,287,800	5,517,792	5,517,792	
Expenditures and Transfers				
Instruction				
Certified Salaries	1,749,590	1,715,163	1,797,000	81,837
Non-Certified Salaries	41,780	44,023	43,000	( 1,023)
Social Security	133,485	131,768	137,000	5,232
Other Employee Benefits	2,032	2,005	2,200	195
Supplies and Materials			2,499	2,499
Miscellaneous Supplies		4,683		( 4,683)
Property (Equipment & Furnishings)		89,000		( 89,000)
Other			6,000	6,000
Total Instruction	1,926,887	1,986,642	1,987,699	1,057
Support Services - Students				
Certified Salaries	256,254	260,018	265,000	4,982
Social Security	17,688	18,103	19,000	897
Other Employee Benefits	216	221	500	279
Total Support Services - Students	274,158	278,342	284,500	6,158
Support Services - Instr. Staff				
Certified Salaries	124,971	125,487	128,000	2,513
Non-Certified Salaries			100	100
Other Employee Benefits	93	94		( 94)
Books and Periodicals		1,770		( 1,770)
Total Support Services - Instr. Staff	125,064	127,351	128,100	749
General Administration				
Certified Salaries	78,381	79,526	82,000	2,474
Non-Certified Salaries	10,762	11,048	12,000	952
Social Security	8,602	8,910	9,500	590
Other Employee Benefits	60	60	150	90
Other Official/Administrative Services		10,033		( 10,033)
Total General Administration	97,805	109,577	103,650	( 5,927)
School Administration				
Certified Salaries	249,501	251,430	257,000	5,570
Non-Certified Salaries	160,516	161,263	165,000	3,737
Social Security	26,405	26,643	27,000	357
Other Employee Benefits	366	372	500	128
Total School Administration	436,788	439,708	449,500	9,792
Support Services - Business				
Non-Certified Salaries	65,869	67,226	67,000	( 226)
Operations and Maintenance				
Non-Certified Salaries	318,464	325,508	327,540	2,032
Social Security	18,652	19,248	20,000	752
Other Employee Benefits	226	233	250	17
Repairs and Maintenance			50,000	50,000
Repair of Buildings			31,654	31,654
Supplies and Materials		109,263		( 109,263)
Total Operations and Maintenance	337,342	454,252	429,444	( 24,808)

Unified School District No. 389  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2  
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	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Vehicle Operation Services				
Non-Certified Salaries	\$ 139,441	126,245	151,000	24,755
Social Security	8,948	7,955	10,000	2,045
Other Employee Benefits	140	130	250	120
Total Vehicle Operation Services	<u>148,529</u>	<u>134,330</u>	<u>161,250</u>	<u>26,920</u>
Vehicle Servicing/Maintenance				
Non-Certified Salaries	47,742	50,944	48,000	( 2,944)
Social Security	2,924	3,197	3,000	( 197)
Other Employee Benefits	35	39	100	61
Total Vehicle Servicing/Maintenance	<u>50,701</u>	<u>54,180</u>	<u>51,100</u>	<u>( 3,080)</u>
Fund Transfers				
At Risk 4-Year Old			87,000	87,000
Bilingual Education		3,645		( 3,645)
At Risk K-12	829,811	356,367	800,000	443,633
Capital Outlay	145,043	906,370	32,098	( 874,272)
Driver Training			3,500	3,500
Professional Development			20,000	20,000
Special Education	739,134	599,802	850,000	250,198
Career and Postsecondary Education	120,000		150,000	150,000
Total Fund Transfers	<u>1,833,988</u>	<u>1,866,184</u>	<u>1,942,598</u>	<u>76,414</u>
Budget Adjustments				
Legal Max Adjustment			( 87,049)	( 87,049)
Total Expenditures and Transfers	<u>5,297,131</u>	<u>5,517,792</u>	<u>5,517,792</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 9,331)			
Unencumbered Cash, Beginning	9,331			
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending				

Unified School District No. 389  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2  
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	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 672,090	628,650	585,512	43,138
Delinquent Taxes	13,433	9,658	7,624	2,034
Watercraft Tax	1,112	1,409		1,409
Total Revenue from Local Sources	686,635	639,717	593,136	46,581
Revenue from County Sources				
Motor Vehicle Tax	89,558	87,368	83,114	4,254
Recreational Vehicle Tax	1,654	1,525	1,413	112
Commercial Vehicle Tax	2,778	2,668	2,545	123
Revenue in Lieu of Taxes	1,348	1,552		1,552
Total Revenue from County Sources	95,338	93,113	87,072	6,041
Revenue from State Sources				
Supplemental State Aid	952,292	1,007,225	1,000,367	6,858
Total Cash Receipts	1,734,265	1,740,055	1,680,575	59,480
Expenditures and Transfers				
Instruction				
Staff Travel	1,767	4,031	4,808	777
Supplies and Materials	39,610	37,911	50,000	12,089
Textbooks	9,753	6,464	30,000	23,536
Audio Visual and Software			55,000	55,000
Miscellaneous Supplies	176,230	154,816	10,000	( 144,816)
Property (Equipment & Furnishings)	88,944		100,000	100,000
Other			93,000	93,000
Total Instruction	316,304	203,222	342,808	139,586
Support Services - Students				
Supplies and Materials	1,536	3,777	2,000	( 1,777)
Support Services - Instr. Staff				
Books and Periodicals	7,358	17,025	8,000	( 9,025)
General Administration				
Purchased Professional and Technical Services	94,067	98,319	95,000	( 3,319)
Board of Education Services	3,640	1,359		( 1,359)
Other Official/Administrative Services	1,241	3,772		( 3,772)
Insurance	137,500	173,005	180,000	6,995
Other Miscellaneous Purchased Services			7,000	7,000
Supplies and Materials	4,596	8,785	6,000	( 2,785)
Total General Administration	241,044	285,240	288,000	2,760
Support Services - Business				
Other Purchased Services			11,000	11,000
Postage	4,181	6,661		( 6,661)
Total Support Services - Business	4,181	6,661	11,000	4,339
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	7,720	4,944	9,550	4,606
Cleaning Services			15,000	15,000
Disposal Services	14,028	12,056		( 12,056)
Repairs and Maintenance	64,544	90,053	45,000	( 45,053)
Rentals/Leases	35,865	38,961	40,000	1,039
Communication Services	24,658	31,800		( 31,800)
Other Miscellaneous Purchased Services			30,000	30,000
Supplies and Materials	398,193	428,015	250,000	( 178,015)
Heating	41,954	40,179	45,500	5,321
Electricity	238,632	198,137	230,500	32,363
Motor Fuel	464	331	1,000	669
Other	2,764	4,140	10,000	5,860
Total Operations and Maintenance	828,822	848,616	676,550	( 172,066)

Unified School District No. 389  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Vehicle Operation Services				
Motor Fuel	\$ 32,350	51,527	80,000	28,473
Equipment			34,726	34,726
Other	4,271	2,234	5,000	2,766
Total Vehicle Operation Services	<u>36,621</u>	<u>53,761</u>	<u>119,726</u>	<u>65,965</u>
Vehicle Servicing/Maintenance				
Supplies and Materials	104,561	117,234	105,000	( 12,234)
Fund Transfers				
Bilingual Education		1,770	1,786	16
At Risk K-12		233,172	231,515	( 1,657)
Special Education	217,960			
Total Fund Transfers	<u>217,960</u>	<u>234,942</u>	<u>233,301</u>	<u>( 1,641)</u>
Budget Adjustments				
Legal Max Adjustment			( 15,907)	( 15,907)
Total Expenditures and Transfers	<u>1,758,387</u>	<u>1,770,478</u>	<u>1,770,478</u>	<u></u>
Receipts Over (Under)				
Expenditures and Transfers	( 24,122)	( 30,423)		
Unencumbered Cash, Beginning	86,739	89,903		
Prior Year Encumbrances Cancelled	<u>27,286</u>	<u>5,661</u>		
Unencumbered Cash, Ending	<u>89,903</u>	<u>65,141</u>		

Unified School District No. 389  
At Risk 4 Year Old Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	\$ 1,740			
Operating Transfers				
Transfer from General Fund			87,000	( 87,000)
Total Cash Receipts	<u>1,740</u>		<u>87,000</u>	<u>( 87,000)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	74,387	74,148	75,000	852
Non-Certified Salaries			31,000	31,000
Social Security	4,900	4,941		( 4,941)
General Supplies and Materials			2,000	2,000
Return of Unexpended Grant Funds	<u>1,740</u>			
Total Expenditures and Transfers	<u>81,027</u>	<u>79,089</u>	<u>108,000</u>	<u>28,911</u>
Receipts Over (Under)				
Expenditures and Transfers	( 79,287)	( 79,089)		
Unencumbered Cash, Beginning	204,045	124,848		
Prior Year Encumbrances Cancelled	<u>90</u>			
Unencumbered Cash, Ending	<u>124,848</u>	<u>45,759</u>		

Unified School District No. 389  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 829,811	356,367	800,000	( 443,633)
Transfer from Supplemental General Fund		233,172	228,027	5,145
Total Cash Receipts	<u>829,811</u>	<u>589,539</u>	<u>1,028,027</u>	<u>( 438,488)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	690,807	712,185	740,000	27,815
Non-Certified Salaries	1,005	825	2,000	1,175
Social Security	44,999	46,782	50,000	3,218
Total Instruction	<u>736,811</u>	<u>759,792</u>	<u>792,000</u>	<u>32,208</u>
Support Services - Students				
Property (Equipment & Furnishings)			50,000	50,000
Total Expenditures and Transfers	<u>736,811</u>	<u>759,792</u>	<u>842,000</u>	<u>82,208</u>
Receipts Over (Under)				
Expenditures and Transfers	93,000	( 170,253)		
Unencumbered Cash, Beginning	<u>307,000</u>	<u>400,000</u>		
Unencumbered Cash, Ending	<u>400,000</u>	<u>229,747</u>		

Unified School District No. 389  
Bilingual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	3,645		3,645
Transfer from Supplemental General Fund		1,770	1,786	(16)
Total Cash Receipts		<u>5,415</u>	<u>1,786</u>	<u>3,629</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		5,415	1,250	(4,165)
Social Security			100	100
General Supplies and Materials			436	436
Total Expenditures and Transfers		<u>5,415</u>	<u>1,786</u>	<u>(3,629)</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				



Unified School District No. 389  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

Schedule 2  
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		Current Year		
	Prior Year Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 261,340	266,245	256,975	9,270
Delinquent Taxes	4,331	3,580	2,957	623
Watercraft Tax	451	548		548
Other Revenue From Local Sources	16,007	36,314	17,500	18,814
Reimbursements		3,534,960		3,534,960
Total Revenue from Local Sources	<u>282,129</u>	<u>3,841,647</u>	<u>277,432</u>	<u>3,564,215</u>
Revenue from County Sources				
Motor Vehicle Tax	27,481	35,321	33,610	1,711
Recreational Vehicle Tax	520	617	572	45
Commercial Vehicle Tax	938	1,062	1,029	33
Revenue in Lieu of Taxes	557	2,111		2,111
Total Revenue from County Sources	<u>29,496</u>	<u>39,111</u>	<u>35,211</u>	<u>3,900</u>
Revenue from State Sources				
General State Aid	128,567	135,501	136,074	( 573)
Revenue from Federal Sources				
Federal Flood Control Allocation	2,744	326		326
P.L. 382	3,357	3,656		3,656
Total Revenue from Federal Sources	<u>6,101</u>	<u>3,982</u>		<u>3,982</u>
Operating Transfers				
Transfer from General Fund	145,043	906,370	32,098	874,272
Total Cash Receipts	<u>591,336</u>	<u>4,926,611</u>	<u>480,815</u>	<u>4,445,796</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	24,383		1,000,000	1,000,000
Support Services - Students				
Property (Equipment & Furnishings)			250,000	250,000
Operations and Maintenance				
Property (Equipment & Furnishings)	178,077	931,172		( 931,172)
Vehicle Operation Services				
Property (Equipment & Furnishings)	95,206	50,400	300,000	249,600
Facilities Acquisition/Construction				
Site Improvement Services	54,124	2,050,661	100,000	( 1,950,661)
Architecture and Engineering Services		637,175		( 637,175)
Other Facilities Acquisition/Construction			1,039,841	1,039,841
Total Facilities Acquisition/Construction	<u>54,124</u>	<u>2,687,836</u>	<u>1,139,841</u>	<u>( 1,547,995)</u>
Budget Credit Adjustment			3,534,960	3,534,960
Total Expenditures and Transfers	<u>351,790</u>	<u>3,669,408</u>	<u>6,224,801</u>	<u>2,555,393</u>
Receipts Over (Under)				
Expenditures and Transfers	239,546	1,257,203		
Unencumbered Cash, Beginning	1,967,646	2,209,026		
Prior Year Encumbrances Cancelled	1,834	1,349		
Unencumbered Cash, Ending	<u>2,209,026</u>	<u>3,467,578</u>		

Unified School District No. 389  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	6,376		6,376
Revenue from State Sources				
General State Aid	2,561	3,969	3,510	459
Operating Transfers				
Transfer from General Fund			3,500	( 3,500)
Total Cash Receipts	2,561	10,345	7,010	3,335
Expenditures and Transfers				
Instruction				
Certified Salaries	6,915	9,333	7,500	( 1,833)
Social Security	517	715	750	35
Other Employee Benefits	7	9	150	141
Supplies and Materials	145			
Total Instruction	7,584	10,057	8,400	( 1,657)
Vehicle Operation/Maintenance				
Equipment and Vehicle Services			9,500	9,500
Motor Fuel	57	251	2,000	1,749
Total Vehicle Operation/Maintenance	57	251	11,500	11,249
Total Expenditures and Transfers	7,641	10,308	19,900	9,592
Receipts Over (Under)				
Expenditures and Transfers	( 5,080)	37		
Unencumbered Cash, Beginning	23,784	18,704		
Unencumbered Cash, Ending	18,704	18,741		

Unified School District No. 389  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 69,218	71,222	70,327	895
Adults and Non-Reimbursable Programs	4,350	3,887	8,196	( 4,309)
Other Revenue From Local Sources	21,281	9,370	15,000	( 5,630)
Total Revenue from Local Sources	<u>94,849</u>	<u>84,479</u>	<u>93,523</u>	<u>( 9,044)</u>
Revenue from State Sources				
General State Aid	3,790	3,755	3,088	667
Revenue from Federal Sources				
Federal Financial Assistance	280,391	301,106	260,698	40,408
Total Cash Receipts	<u>379,030</u>	<u>389,340</u>	<u>357,309</u>	<u>32,031</u>
Expenditures and Transfers				
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	2,392	2,083	2,500	417
Supplies and Materials		831		( 831)
Total Operations and Maintenance	<u>2,392</u>	<u>2,914</u>	<u>2,500</u>	<u>( 414)</u>
Food Service Operations				
Non-Certified Salaries	100,838	97,676	105,000	7,324
Social Security	6,443	6,210	7,200	990
Other Employee Benefits	77	74	200	126
Food and Milk	218,976	239,752	275,000	35,248
Miscellaneous Supplies	10,490	14,705	15,000	295
Property (Equipment & Furnishings)	26,680	22,850	25,000	2,150
Other	1,752	8,714	10,000	1,286
Total Food Service Operations	<u>365,256</u>	<u>389,981</u>	<u>437,400</u>	<u>47,419</u>
Budget Credit Adjustment			40,408	40,408
Total Expenditures and Transfers	<u>367,648</u>	<u>392,895</u>	<u>480,308</u>	<u>87,413</u>
Receipts Over (Under)				
Expenditures and Transfers	11,382	( 3,555)		
Unencumbered Cash, Beginning	<u>129,533</u>	<u>140,915</u>		
Unencumbered Cash, Ending	<u>140,915</u>	<u>137,360</u>		

Unified School District No. 389  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 1,982	2,497	2,500	( 3)
Operating Transfers				
Transfer from General Fund			20,000	( 20,000)
Total Cash Receipts	<u>1,982</u>	<u>2,497</u>	<u>22,500</u>	<u>( 20,003)</u>
Expenditures and Transfers				
Support Services - Instr. Staff				
Instructional Program Improvement Services	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 18,018)	( 17,503)		
Unencumbered Cash, Beginning	105,261	88,527		
Prior Year Encumbrances Cancelled	<u>1,284</u>			
Unencumbered Cash, Ending	<u>88,527</u>	<u>71,024</u>		

Unified School District No. 389  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Interest on Investments	\$ 81,501	162,856	50,000	112,856
Revenue from Federal Sources				
Federal Financial Assistance	190,659	192,059	190,000	2,059
Medicaid Title XIX	21,420	41,922	22,000	19,922
Other Federal Financial Assistance	3,800			
Total Revenue from Federal Sources	215,879	233,981	212,000	21,981
Operating Transfers				
Transfer from General Fund	739,134	599,802	850,000	( 250,198)
Transfer from Supplemental General Fund	217,960			
Total Operating Transfers	957,094	599,802	850,000	( 250,198)
Total Cash Receipts	1,254,474	996,639	1,112,000	( 115,361)
Expenditures and Transfers				
Instruction				
Certified Salaries	431,557	450,189	462,000	11,811
Non-Certified Salaries	386,540	346,027	405,000	58,973
Social Security	54,025	51,897	62,000	10,103
Other Employee Benefits	668	629	1,000	371
Purchased Professional and Technical Services	12,950	17,915	20,000	2,085
Other Miscellaneous Purchased Services			2,500	2,500
Supplies and Materials	20,267	23,175	25,000	1,825
Books and Periodicals	9			
Textbooks			10,000	10,000
Audio Visual and Software			3,000	3,000
Total Instruction	906,016	889,832	990,500	100,668
Support Services - Students				
Certified Salaries	54,250	55,000	65,000	10,000
Social Security	4,134	4,192	4,500	308
Other Employee Benefits	51	51		( 51)
Purchased Professional and Technical Services	12,315	1,370	15,000	13,630
Total Support Services - Students	70,750	60,613	84,500	23,887
Vehicle Operation Services				
Non-Certified Salaries	28,366	29,585	35,000	5,415
Social Security	2,069	2,233	3,500	1,267
Motor Fuel	7,770	5,616	13,000	7,384
Property (Equipment & Furnishings)	45,194			
Total Vehicle Operation Services	83,399	37,434	51,500	14,066
Budget Credit Adjustment			2,059	2,059
Total Expenditures and Transfers	1,060,165	987,879	1,128,559	140,680
Receipts Over (Under)				
Expenditures and Transfers	194,309	8,760		
Unencumbered Cash, Beginning	727,843	922,693		
Prior Year Encumbrances Cancelled	541	40		
Unencumbered Cash, Ending	922,693	931,493		

Unified School District No. 389  
Career and Postsecondary Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
CTE Transportation State Aid	\$ 8,994	8,510	7,250	1,260
Operating Transfers				
Transfer from General Fund	120,000		150,000	( 150,000)
Total Cash Receipts	<u>128,994</u>	<u>8,510</u>	<u>157,250</u>	<u>( 148,740)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	195,965	201,571	210,000	8,429
Miscellaneous Supplies	33,505	30,832	35,000	4,168
Property (Equipment & Furnishings)			15,000	15,000
Total Expenditures and Transfers	<u>229,470</u>	<u>232,403</u>	<u>260,000</u>	<u>27,597</u>
Receipts Over (Under)				
Expenditures and Transfers	( 100,476)	( 223,893)		
Unencumbered Cash, Beginning	332,212	232,235		
Prior Year Encumbrances Cancelled	499	665		
Unencumbered Cash, Ending	<u>232,235</u>	<u>9,007</u>		

Unified School District No. 389  
Gifts and Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
Kansas Safe and Secure Schools	\$	8,661
Total Cash Receipts		8,661
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)		8,661
Total Expenditures and Transfers		8,661
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	11,617	11,617
Unencumbered Cash, Ending	11,617	11,617

Unified School District No. 389  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 637,140	530,607	857,719	( 327,112)
Total Cash Receipts	<u>637,140</u>	<u>530,607</u>	<u>857,719</u>	<u>( 327,112)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>429,332</u>	<u>349,859</u>	<u>577,968</u>	<u>228,109</u>
Support Services - Students				
Other Employee Benefits	<u>32,246</u>	<u>28,076</u>	<u>43,410</u>	<u>15,334</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>15,354</u>	<u>13,401</u>	<u>20,670</u>	<u>7,269</u>
General Administration				
Other Employee Benefits	<u>19,898</u>	<u>18,521</u>	<u>26,787</u>	<u>8,266</u>
School Administration				
Other Employee Benefits	<u>55,962</u>	<u>48,105</u>	<u>75,336</u>	<u>27,231</u>
Support Services - Business				
Other Employee Benefits	<u>9,374</u>	<u>8,538</u>	<u>12,619</u>	<u>4,081</u>
Operations and Maintenance				
Other Employee Benefits	<u>41,434</u>	<u>39,993</u>	<u>55,778</u>	<u>15,785</u>
Vehicle Operation Services				
Other Employee Benefits	<u>22,069</u>	<u>16,289</u>	<u>29,709</u>	<u>13,420</u>
Operation of Non-Instruction Services				
Other Employee Benefits	<u>11,471</u>	<u>7,825</u>	<u>15,442</u>	<u>7,617</u>
Total Expenditures and Transfers	<u>637,140</u>	<u>530,607</u>	<u>857,719</u>	<u>327,112</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		



Unified School District No. 389  
Contingency Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	478,785	478,785
Unencumbered Cash, Ending	478,785	478,785

Unified School District No. 389  
Textbook and Student Material Revolving Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	\$ 20,134	25,476
Textbook Sales and Rentals	<u>5,024</u>	<u>25,801</u>
Total Cash Receipts	<u>25,158</u>	<u>51,277</u>
Expenditures and Transfers		
Instruction		
Supplies and Materials	12,655	15,967
Textbooks	<u>121,163</u>	<u>79,260</u>
Total Expenditures and Transfers	<u>133,818</u>	<u>95,227</u>
Receipts Over (Under)		
Expenditures and Transfers	( 108,660)	( 43,950)
Unencumbered Cash, Beginning	<u>206,221</u>	<u>97,561</u>
Unencumbered Cash, Ending	<u><u>97,561</u></u>	<u><u>53,611</u></u>

Unified School District No. 389  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 103,210	105,177	101,506	3,671
Delinquent Taxes	2,049	1,499	1,168	331
Watercraft Tax	180	217		217
Total Revenue from Local Sources	<u>105,439</u>	<u>106,893</u>	<u>102,674</u>	<u>4,219</u>
Revenue from County Sources				
Motor Vehicle Tax	13,222	13,964	13,277	687
Recreational Vehicle Tax	246	244	225	19
Commercial Vehicle Tax	423	419	407	12
Revenue in Lieu of Taxes	220	238		238
Total Revenue from County Sources	<u>14,111</u>	<u>14,865</u>	<u>13,909</u>	<u>956</u>
Total Cash Receipts	<u>119,550</u>	<u>121,758</u>	<u>116,583</u>	<u>5,175</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>121,100</u>	<u>121,875</u>	<u>121,875</u>	
Total Expenditures and Transfers	<u>121,100</u>	<u>121,875</u>	<u>121,875</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 1,550)	( 117)		
Unencumbered Cash, Beginning	6,842	5,292		
Prior Year Encumbrances Cancelled	<u>5,292</u>	<u>5,175</u>		
Unencumbered Cash, Ending	<u>5,292</u>	<u>5,175</u>		

Unified School District No. 389  
Rural and Low Income School Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis

For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 20,681	20,565
Total Cash Receipts	<u>20,681</u>	<u>20,565</u>
Expenditures and Transfers		
Instruction		
Property (Equipment & Furnishings)	<u>20,681</u>	<u>20,565</u>
Total Expenditures and Transfers	<u>20,681</u>	<u>20,565</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 389  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 158,054	157,067
Total Cash Receipts	<u>158,054</u>	<u>157,067</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	138,333	137,057
Social Security	14,057	14,690
Supplies and Materials	<u>3,514</u>	<u>3,791</u>
Total Instruction	<u>155,904</u>	<u>155,538</u>
Support Services - Students		
Other	<u>512</u>	<u>1,068</u>
Support Services - Instr. Staff		
Other	<u>1,638</u>	<u>461</u>
Total Expenditures and Transfers	<u>158,054</u>	<u>157,067</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		60
Prior Year Encumbrances Cancelled	<u>60</u>	<u>60</u>
Unencumbered Cash, Ending	<u><u>60</u></u>	<u><u>60</u></u>

Unified School District No. 389  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 26,719	23,770
Total Cash Receipts	<u>26,719</u>	<u>23,770</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	<u>26,719</u>	<u>23,770</u>
Total Expenditures and Transfers	<u>26,719</u>	<u>23,770</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 389  
Families and Schools Together Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from State Sources		
General State Aid	\$ 2,501	1,665
Total Cash Receipts	<u>2,501</u>	<u>1,665</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	533	
Supplies and Materials	<u>83</u>	<u>173</u>
Total Expenditures and Transfers	<u>616</u>	<u>173</u>
Receipts Over (Under)		
Expenditures and Transfers	1,885	1,492
Unencumbered Cash, Beginning		<u>1,885</u>
Unencumbered Cash, Ending	<u><u>1,885</u></u>	<u><u>3,377</u></u>

Unified School District No. 389  
Bond and Interest Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 298,428	358,761	345,192	13,569
Delinquent Taxes	7,723	4,895	3,342	1,553
Watercraft Tax	628	655		655
Total Revenue from Local Sources	<u>306,779</u>	<u>364,311</u>	<u>348,534</u>	<u>15,777</u>
Revenue from County Sources				
Motor Vehicle Tax	49,093	46,014	43,355	2,659
Recreational Vehicle Tax	908	802	738	64
Commercial Vehicle Tax	1,536	1,339	1,328	11
Revenue in Lieu of Taxes	763	238		238
Total Revenue from County Sources	<u>52,300</u>	<u>48,393</u>	<u>45,421</u>	<u>2,972</u>
Revenue from State Sources				
General State Aid	<u>354,732</u>	<u>362,000</u>	<u>1,072,402</u>	( 710,402)
Total Cash Receipts	<u>713,811</u>	<u>774,704</u>	<u>1,466,357</u>	( 691,653)
Expenditures and Transfers				
Debt Service				
Redemption of Principal	665,000	685,000	2,135,000	1,450,000
Interest (Coupons)	74,025	53,775	53,775	
Commission and Postage			100	100
Total Expenditures and Transfers	<u>739,025</u>	<u>738,775</u>	<u>2,188,875</u>	<u>1,450,100</u>
Receipts Over (Under)				
Expenditures and Transfers	( 25,214)	35,929		
Unencumbered Cash, Beginning	783,803	758,589		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>758,589</u>	<u>794,518</u>		



Unified School District No. 389  
Bond Refinancing Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Instruction		
Other Purchased Services	2,400	1,200
Total Expenditures and Transfers	2,400	1,200
Receipts Over (Under)		
Expenditures and Transfers	( 2,400)	( 1,200)
Unencumbered Cash, Beginning	5,464	3,064
Unencumbered Cash, Ending	3,064	1,864

Unified School District No. 389  
Tornado Relief Donations Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	6,964
Total Cash Receipts		6,964
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		6,964
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		6,964

Unified School District No. 389  
Eureka, Kansas  
Agency Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Art Club	\$ 1,173	530	659	1,044
Band	298	4,985	3,641	1,642
Band Fees and Rental	-	345	345	-
Baseball	816	1,600	1,300	1,116
Birkholz Memorial	300	-	-	300
Boys Basketball	814	3,222	3,303	733
Cheerleaders	5,976	6,054	7,439	4,591
Class of '17	672	-	-	672
Class of '18	959	-	-	959
Class of '19	293	125	232	186
Class of '20	1,866	1,768	1,948	1,686
Class of '21	1,268	1,035		2,303
Class of '22	1,298	301		1,599
Class of '23	975	678	132	1,521
Class of '24	-	1,238	122	1,116
Cross Country	18	1,586	501	1,103
Donations- Flint	3,970	-	1,475	2,495
E-Club	288	-	-	288
Educational Trips	940	-	-	940
English Eight	192	124	-	316
English Reading	1,963	-	795	1,168
Family & Consumer Science	-	595	595	-
FCA	943	15,539	1,415	15,067
FCCLA	389	9,617	10,005	1
FFA	20,771	37,373	38,756	19,388
Film Class Fee	-	85	85	-
Football	1,219	792	1,955	56
Foreign Language Club	280	1,334	1,410	204
Forensics	3,723	2,482	2,889	3,316
Girls Basketball	1,604.00	9,205	9,825	984
Green Team Club	729	5,462	4,759	1,432
Junior High Cheerleaders	571	1,893	2,320	144
National Honor Society	385	614	499	500
Pep Club	1,196	350	114	1,432
Pop Chorale	899	1,943	1,090	1,752
Prom Partners	558	1,350	1,125	783
SADD	7,678	7,789	8,235	7,232
Safe	361	600	293	668
Scholar's Bowl	2,681	640	797	2,524
Science Club	2,285	3,185	2,874	2,596
Science Fund	-	2,537	2,537	-
Skills	284	175	174	285
Speech and Drama Club	2,701	3,157	902	4,956
Stuco Vending	530	3,008	3,258	280
Student Council	544	1,568	1,963	149
Student Council Pop	931	6,628	7,329	230
Testing Fees	353	2,124	2,095	382
Tornado Cave	14,769	3,818	6,882	11,705
Twisted Design	5,953	10,480	11,065	5,368
Vocal Music	-	222	222	-
Wrestling	92	1,365	1,144	313
Yearbook Club	157	319	165	311
Other Agency Funds				
Payroll Clearing	154,821	2,436,701	2,306,808	284,714
Sales Tax	5	7,784	7,783	6
Total Agency Funds	<u>251,491</u>	<u>2,604,325</u>	<u>2,463,260</u>	<u>392,556</u>

Unified School District No. 389  
Eureka, Kansas  
District Activity Funds  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>						
High School:						
Athletics	\$ 10,977	39,325	42,029	8,273		8,273
Concessions	5,646	11,947	12,167	5,426	-	5,426
Subtotal Gate Receipts	<u>16,623</u>	<u>51,272</u>	<u>54,196</u>	<u>13,699</u>	<u>-</u>	<u>13,699</u>
<u>Special Projects:</u>						
Marshall Elementary:						
Book Fair	5,584	3,179	3,081	5,682		5,682
General Clearing	1,152	41,628	42,227	553		553
Pop Machine	9,138	8,761	9,478	8,421		8,421
Student Needs	5,014	4,038	2,742	6,310		6,310
High School:						
Activities Change Account	791	34,245	34,245	791		791
Athletic T-Shirts	548	-	-	548		548
Copy Center Equipment	2,240	96		2,336		2,336
Dual Credit Scholarship Loans	11,576	-	-	11,576		11,576
Dual Credit Scholarships	722	-	-	722		722
Larry Shue Memorial	3,969	21	-	3,990		3,990
Lift-a-thon	870	1,499	1,010	1,359		1,359
Scholarships	9,951	5,090	3,696	11,345		11,345
Scholarships - Williams/Nuessen	2,860	-	250	2,610		2,610
Scholarships-ETA	681	-	250	431		431
Scholarships-Ghyneth	34,082	86	100	34,068		34,068
Scholarships-Jean Gundy	25,858	129	129	25,858		25,858
Scholarships-John May	1,767	-	400	1,367		1,367
Scholarships-Larry Shue	838	100	200	738		738
Special Ed Program	4,930	770	325	5,375		5,375
Yearbook	787	2,001	2,087	701	-	701
Subtotal Special Projects	<u>123,358</u>	<u>101,643</u>	<u>100,220</u>	<u>124,781</u>	<u>-</u>	<u>124,781</u>
Total District Activity Funds	<u>139,981</u>	<u>152,915</u>	<u>154,416</u>	<u>138,480</u>	<u>-</u>	<u>138,480</u>