

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

and

**INDEPENDENT AUDITOR'S REPORT**

June 30, 2018

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

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**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

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September 24, 2018

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

### Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Salina Unified School District No. 305 (the District) as of and for the year ended June 30, 2018 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

#### 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 A to meet the financial reporting requirements of the State of Kansas; 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 this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District'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 A of the financial statement, the financial statement is prepared by the District 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 A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

# Independent Auditor's Report

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

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2018, or changes in financial position or 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 the District as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note A.

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

### **Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

**Additional Information**

The June 30, 2017 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2018 basic financial statement upon which we rendered an unmodified opinion dated September 24, 2018. The June 30, 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note A.

*Vannoy & Associates CPAs LLC*

Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Funds						
General	\$ -	\$ 47,748,810	\$ 47,748,810	\$ -	\$ 642,473	\$ 642,473
Supplemental General	457,233	15,236,729	15,649,723	44,239	15,300	59,539
Special Purpose Funds						
Budgeted						
Adult Education	205,450	531,961	516,496	220,915	128	221,043
At-Risk (4 Year Old)	-	229,720	229,720	-	-	-
At-Risk (K-12)	349,998	8,921,030	8,920,499	350,529	1,201	351,730
Bilingual Education	-	1,140,281	1,140,281	-	-	-
Virtual Education	-	207,520	207,520	-	40	40
Capital Outlay	8,648,875	5,755,719	7,757,675	6,646,919	1,097,286	7,744,205
Central Kansas Cooperative In Education	239,688	23,921,780	24,161,468	-	6,072	6,072
Driver Training	26,881	22,316	17,916	31,281	-	31,281
Food Service	545,415	4,160,443	4,160,294	545,564	7,526	553,090
KPERs Special Retirement Contribution	-	7,831,126	7,831,126	-	-	-
Parent Education	51,534	130,817	130,817	51,534	-	51,534
Professional Development	261,032	341,541	341,633	260,940	3,071	264,011
Summer School	31,662	15,571	19,052	28,181	-	28,181
Special Education	3,594,304	11,264,266	11,102,479	3,756,091	-	3,756,091
Career and Postsecondary Education	-	887,799	887,799	-	-	-
Non-Budgeted						
Contingency Reserve	4,152,091	-	-	4,152,091	-	4,152,091
Federal Grants	(407,966)	8,945,976	8,891,186	(353,176)	155,971	(197,205)
Health Insurance	6,206,292	10,525,798	11,296,659	5,435,431	-	5,435,431
Retirement Plan	598,418	507,551	705,968	400,001	-	400,001
State and Local Grants	72,627	256,103	234,238	94,492	2,719	97,211
Textbook Rental	394,314	428,099	334,682	487,731	43,739	531,470

STATEMENT 1

For the year ended June 30, 2018, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

# *Financial Statement*

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)**  
 Regulatory Basis  
 For the Year Ended June 30, 2018

	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances and Accounts Payable</b>	<b>Ending Cash Balance</b>
<b>GOVERNMENTAL TYPE FUNDS (CONTINUED)</b>						
Bond and Interest Funds						
Bond and Interest	9,371,623	10,046,385	11,603,825	7,814,183	-	7,814,183
Capital Project Funds						-
Bond Project	659,913	129,885	525,447	264,351	1,731,466	1,995,817
Trust Funds						
Stewart Library Trust	32,066	334	-	32,400	-	32,400
District Activities						
District Activity Funds	422,874	497,091	511,416	408,549	-	408,549
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 35,914,324</b>	<b>\$ 159,684,651</b>	<b>\$ 164,926,729</b>	<b>\$ 30,672,246</b>	<b>\$ 3,706,992</b>	<b>\$ 34,379,238</b>

**Composition of Cash**

Bank deposits	\$ 32,072,617
Other securities	5,435,430
<b>Total Cash</b>	<b>\$ 37,508,047</b>
Less: Agency funds per Schedule 3	(3,128,809)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 34,379,238</b>

For the year ended June 30, 2018, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

**STATEMENT 1  
(CONTINUED)**

# *Financial Statement*



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT**  
June 30, 2018

**Note A: Summary of Significant Accounting Policies**

Salina Unified School District No. 305 (the District) is a municipal corporation governed by an elected seven member board. The financial statement includes the District only. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

**Regulatory Basis Fund Types**

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District could have the following types of funds:

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

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

**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.

**Capital Project fund** -- used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Agency fund** -- used to report assets held by the District in a purely custodial capacity.

**Business fund** -- funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds for the year ended June 30, 2018.

**Trust fund** -- funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

The Kansas Municipal Audit and Accounting Guide (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 of application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

**Use of Estimates**

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Notes to Financial Statement**

**Note B: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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.

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 individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

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

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

Contingency Reserve Fund	Federal Grant Funds
Textbook Rental Fund	State and Local Grant Funds
Health Insurance Fund	
Retirement Plan 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.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Note C: Deposits and Investments**

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

As of June 30, 2018, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Percent of Investment	Rating U.S.
		Less than 1	1 - 2		
U.S. Government Agencies					
Federal Home Loan Bank	\$ 448,300	\$ 448,300	\$ -	8%	S&P A-1+
Federal Home Loan Mortgage Corp	897,851	404,782	493,069	17%	S&P A-1+
Federal National Mortgage Association	1,449,816	1,251,434	198,382	26%	S&P A-1+
United States Treasury Notes	693,706	399,416	294,290	13%	S&P A-1+
Federated Government Obligations	1,945,657	1,945,657	-	36%	
<b>Total Fair Value</b>	<b>\$ 5,435,330</b>	<b>\$ 4,449,589</b>	<b>\$ 985,741</b>	<b>100%</b>	
Securities at cost	\$ 5,435,430	\$ 4,447,268	\$ 988,162		
Unrealized gain (loss)	\$ (100)	\$ 2,321	\$ (2,421)		

K.S.A. 9-1401 established 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 or depository risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policies 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 not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2018.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2018

**Notes to Financial Statement**

**Note C: Deposits and Investments (Continued)**

At June 30, 2018, the carrying amount of the District's bank deposits was \$32,072,617. The bank balance of these deposits was \$35,562,821. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$501,753 was secured by FDIC insurance and the remaining \$35,061,068 was collateralized by pledged securities with a fair market value of \$44,030,839 held under joint custody receipts issued by a third-party bank in the school district's name. The third-party bank holding the pledged securities is independent of the pledging bank.

*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.

**Note D: In-Substance Payments**

The District received \$2,857,504 for general fund and \$706,564 for supplemental general fund subsequent to June 30, 2018 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

**Note E: Bond Project**

On April 8, 2014, a bond issue was passed. The bond issue is intended to address District needs including safety and security, all-day Kindergarten, career and technical education and improvements at both high schools. The bond project estimated budgets by location are as follows:

	<b>Project Authorization</b>	<b>Allocation of Bond Sale Premium, Interest &amp; FEMA</b>	<b>Project Budget</b>	<b>Project Expenditures</b>
Elementary Schools				
Coronado	\$ 3,788,400	\$ 315,700	\$ 4,104,100	\$ 3,352,945
Cottonwood	3,745,200	312,100	4,057,300	3,476,290
Heusner	3,816,000	318,000	4,134,000	3,802,772
Meadowlark	2,562,960	213,580	2,776,540	2,602,851
Oakdale	3,662,400	639,504	4,301,904	2,976,962
Schilling	2,895,600	241,300	3,136,900	3,147,815
Stewart	2,670,000	222,500	2,892,500	2,985,123
Sunset	2,700,600	225,050	2,925,650	2,963,716
Middle Schools				
Lakewood	1,617,600	134,800	1,752,400	1,842,457
South	6,530,400	544,200	7,074,600	6,759,576
High Schools				
Central	29,487,727	1,579,200	31,066,927	32,882,423
South	46,184,388	1,242,333	47,426,721	48,470,407
Other Locations				
Heartland Programs	786,000	662,468	1,448,468	1,516,257
Salina Adult Education Center	111,000	138,250	249,250	254,113
Hageman Education Center	36,000	3,000	39,000	53,747
Opportunity Now	108,000	321,705	429,705	464,160
<b>Total</b>	<b>\$ 110,702,275</b>	<b>\$ 7,113,690</b>	<b>\$ 117,815,965</b>	<b>\$ 117,551,614</b>

The remaining interest earnings on the proceeds will be allocated to the project as determined by the Board.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Note F: Long-Term Debt**

*General Long-Term Debt*

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2018:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning of Year	Additions	Refunded	Reductions/ Payments	End of Year	Interest Paid
<b>General Obligation Bonds</b>										
Series 2011, School Refunding	1.68%	9/29/2011	7,225,000	9/1/2018	\$ 2,885,000	\$ -	\$ -	\$ 1,445,000	\$ 1,440,000	\$ 64,875
Series 2012, School Refunding	1.73%	3/1/2012	16,060,000	9/1/2018	9,970,000	-	-	4,935,000	5,035,000	130,663
Series 2014, School Refunding & Improvement	3.3% to 5.0%	6/26/2014	117,215,000	9/1/2034	102,160,000	-	9,050,000	-	93,110,000	5,028,288
Series 2016, School Refunding	1.95%	6/30/2016	8,320,000	9/1/2026	8,320,000	-	-	-	8,320,000	-
Series 2017, School Refunding	2.74%	9/7/2017	9,125,000	9/1/2034	-	9,125,000	-	-	9,125,000	-
<b>Total Long-Term Debt</b>					<u>\$ 123,335,000</u>	<u>\$ 9,125,000</u>	<u>\$ 9,050,000</u>	<u>\$ 6,380,000</u>	<u>\$ 117,030,000</u>	<u>\$ 5,223,826</u>

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

	2019	2020	2021	2022	2023	2024-2028	2029-2033	2034-2035	Total
<b>General Obligation Bonds</b>									
Principal	\$ 6,475,000	\$ 4,770,000	\$ 5,010,000	\$ 5,260,000	\$ 5,525,000	\$ 32,145,000	\$ 39,930,000	\$ 17,915,000	\$ 117,030,000
Interest	5,096,688	4,909,037	4,664,537	4,407,788	4,138,163	15,572,434	8,227,228	798,638	47,814,513
	<u>\$ 11,571,688</u>	<u>\$ 9,679,037</u>	<u>\$ 9,674,537</u>	<u>\$ 9,667,788</u>	<u>\$ 9,663,163</u>	<u>\$ 47,717,434</u>	<u>\$ 48,157,228</u>	<u>\$ 18,713,638</u>	<u>\$ 164,844,513</u>

During the year ended June 30, 2018, the District issued Series 2017 General Obligation Refunding Bonds (the "Series 2017 Bonds") in the principal amount of \$9,125,000. The proceeds of the Series 2017 Bonds were used to refinance a portion of the outstanding Series 2014 General Obligation Bonds (the "Refunded Bonds"). The Refunded Bonds will be redeemed on September 1, 2023. The District issued the Series 2017 Bonds to take advantage of lower interest rates. The refinancing resulted in the actual debt service savings of \$533,419 which translates into a present value savings of \$366,877. The average interest rate on the Refunded Bonds was 4.33%. The average interest rate, or True Interest Cost, on the Series 2017 Bonds is 2.74%. The decreased debt for Series 2014 Bonds is \$9,050,000.

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2018, the statutory limit for the District was \$64,329,640 which the District has exceeded but this has been approved by the State Board of Education.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Note F: Long-Term Debt (continued)**  
*Operating Leases*

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

<u>June 30,</u>	<u>Equipment</u>	<u>Buildings</u>	<u>Total</u>
2018	\$ 284,209	\$ 36,801	\$ 321,010

Current year rental payments under operating leases were \$321,010.

A building rental refund was received on July 5, 2018 in the amount of \$3,460.

Minimum future rental payments under operating leases as of June 30, 2018 are as follows:

<b>Operating Leases</b>			
<u>June 30,</u>	<u>Equipment</u>	<u>Buildings</u>	<u>Total</u>
2019	\$ 251,879	\$ 6,975	\$ 258,854
2020	262,194	-	262,194
2021	33,520	-	33,520
	<u>\$ 547,593</u>	<u>\$ 6,975</u>	<u>\$ 554,568</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2018

**Note G: Interfund Transfers**

The District made the following operating transfers during fiscal year 2018. The transfers were approved by the Board of Education.

<u>Fund From</u>	<u>Fund To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General fund	Virtual Education	K.S.A. 72-6428	\$ 207,520
General fund	Special Education	K.S.A. 72-6428	6,842,628
General fund	Textbook	K.S.A. 72-6428	213,505
General fund	At-Risk (4 year old)	K.S.A. 72-6428	226,240
General fund	At-Risk (K-12)	K.S.A. 72-6428	8,905,678
Supplemental	Bilingual education	K.S.A. 72-6433	1,140,281
Supplemental	Food service	K.S.A. 72-6433	321,000
Supplemental	Professional development	K.S.A. 72-6433	277,000
Supplemental	Parent education program	K.S.A. 72-6433	51,534
Supplemental	Special education	K.S.A. 72-6433	4,375,000
Supplemental	Career and Postsecondary Education	K.S.A. 72-6433	887,799
<b>Total Transfers</b>			<u><u>\$ 23,448,185</u></u>

**Note H: Other Long-Term Obligations from Operations**  
**Health Insurance**

During the year ended June 30, 2018, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is \$500 per month for a single policy and \$500 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$75,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

*Incurred but not reported claims:* Liabilities include an amount for claims that have been incurred by not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

**Other Post Employment Benefits**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Note H: Other Long-Term Obligations from Operations (Continued)**  
**Compensated Absences**

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time, 12 month, classified employees to earn vacation days based upon years of service. Depending on job classifications, employees must use their vacation within 12 months or are allowed to carryover 20 days to be used in the following year. Classified employees are entitled to 12 days of sick leave per year that can be accumulated to a maximum of 120 days. Classified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave at the rate of \$25 per day. This payment shall be paid if the employee leaves the District as a result of retirement, death or termination of employment. All certified personnel are credited annually with 10 days of leave at full pay. The unused portion of leave may also be accumulated from year to year to a maximum of 120 days. Certified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave upon resignation, retirement, or death at a rate of \$25 per day. All administrators can accumulate a maximum of 140 days, which is compensated at the rate of \$25 per day. Certified personnel are credited with five days of discretionary leave annually. Certified personnel with 45 days of accumulated discretionary leave at the end of the school year will receive one additional discretionary leave day for the next school year.

**Note I: Pension Plans**  
**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 (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

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



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Notes to Financial Statement**

**Note I: Pension Plans (Continued)**

**Defined Benefit Pension Plan (Continued)**

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 \$7,831,126 for the year ended June 30, 2018.

**Net Pension Liability:** At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$91,091,873. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Defined Contribution Plan**

District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes \$1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Participants may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account. Costs of the plan were \$705,968 and \$697,581 for fiscal years ended June 30, 2018 and 2017, respectively. Plan forfeitures for non-vested employees were \$192,305 and \$205,802, for the fiscal years ended June 30, 2018 and 2017, respectively.

**Phase Out Option:** Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account (see above) equal to the amount that would have been in their account had they invested in the Moderate Investment track and thereby participate in the Phase Out Option plan. Eligibility for the Phase Out Option are teachers who:

- a) were employed as a full time teacher in a certified position by USD #305 during the 2001-02 contract year,
- b) have 15 years or more of full time employment as a teacher in a certified position with USD #305 (uninterrupted by any other employment) immediately prior to their retirement,
- c) will be less than the age for full Social Security retirement as of August 31 of the year they plan to retire,
- d) retire prior to the 2018-19 contract year,
- e) have a combined total of age plus credited years of service in KPERS that is equal to or greater than 85, or
- f) meets the requirements of a), b), and d) above, and are not less than 60 years of age by August 31 the year they retire.

The Phase Out Options plan is an unfunded, contributory, defined benefit plan. Current year costs of the plan were \$129,594. Benefits expected to be paid for the next five fiscal years are as follows: \$77,000 for June 30, 2019, \$136,644 for June 30, 2020, \$119,000 for June 30, 2021, \$44,000 for June 30, 2022, and \$21,000 for June 30, 2023.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Notes to Financial Statement**

**Note J: 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; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

**Note K: Other Information**

*Reimbursed Expenses:* The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Ad valorem tax revenues:* The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th, and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times through out the year.

*Related Party Transactions:* The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2018, the District received funding from the Foundation in the amount of \$58,507. Additionally, the District disbursed \$4,000 to the Foundation.

*Funds with a Deficit Unencumbered Cash Balance-* Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1664, however, provides an exception for those funds which are to be financed by Federal government sources. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2018: Head Start Federal and Kansas, Summer Food, Title I Low Income, Title II-A, and Healthy KS Schools. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of qualifying grant expenditures.

*Legal Contingency:* On or about September 12, 1966, the United States transferred property at the former Schilling Air Force Base to the District. That property, where the Salina Area Technical College is now located, as well as much of the former Schilling Air Force Base, is now known to contain soil and groundwater contamination resulting from the use and disposal of chlorinated solvents during military operations at the former base from 1941-1965. Under federal law, the liability for cleanup of the contamination falls broadly on those causing the contamination as well as former and current owners of the contaminated property. Because it is a current owner of the contaminated property, the District is considered potentially liable as a property owner. Though potentially liable, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2018

**Note K: Other Information (Continued)**

In 2007, the District joined with other potentially responsible public entities (as owners of property at the former Schilling Air Force Base transferred to them by the United States), i.e. the Salina Airport Authority, the City of Salina, Kansas and Kansas State University at Salina (all collectively the "public entities") to initiate negotiations with the U.S. government for the purpose of resolving the ultimate responsibility for the contamination cleanup at the former Schilling Base. In May of 2010, the public entities filed suit against the U.S., among other reasons, to avoid statute of limitations problem during continuing negotiations. The ongoing negotiations resulted in a partial settlement agreement which was approved by the U.S. District Court for the District of Kansas in a consent decree entered May 2, 2013. Pursuant to that agreement the U.S. paid 90% of the cost of a now, on-going, remedial investigation/feasibility study which will result in a Corrective Action Decision (CAD) by the Kansas Department of Health and Environment (KDHE). By agreement, the remaining 10% of that cost was paid by the City of Salina. Though ultimately the District is potentially liable for portions of the cleanup given its status as property owner, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability. Any potential liability to the District would be minimal compared to the overall costs of implementing the CAD, however, even an insignificant portion of the total costs could be material to the District.

*Trust agreement:* The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

**Note L: Subsequent Events**

*Subsequent Events:* The District evaluated subsequent events through September 24, 2018, the date the financial statement was available to be issued.

## **REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
For the Year Ended June 30, 2018

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
<b>Funds</b>						
Governmental Type Funds						
General Funds						
General	\$ 48,883,404	\$ (1,650,550)	\$ 515,956	\$ 47,748,810	\$ 47,748,810	\$ -
Supplemental General	16,116,847	(467,124)	-	15,649,723	15,649,723	-
Special Purpose Funds						
Adult Education	600,000	-	-	600,000	516,496	(83,504)
At-Risk (4 Year Old)	240,000	-	-	240,000	229,720	(10,280)
At-Risk (K-12)	8,920,499	-	-	8,920,499	8,920,499	-
Bilingual Education	1,260,000	-	-	1,260,000	1,140,281	(119,719)
Virtual Education	225,000	-	-	225,000	207,520	(17,480)
Capital Outlay	14,170,000	-	-	14,170,000	7,757,675	(6,412,325)
Central Kansas Cooperative In Education	24,592,400	-	-	24,592,400	24,161,468	(430,932)
Driver Training	26,600	-	-	26,600	17,916	(8,684)
Food Service	4,965,000	-	-	4,965,000	4,160,294	(804,706)
KPERS Special Retirement Contribution	9,156,168	-	-	9,156,168	7,831,126	(1,325,042)
Parent Education	137,250	-	-	137,250	130,817	(6,433)
Professional Development	670,000	-	-	670,000	341,633	(328,367)
Summer School	38,000	-	-	38,000	19,052	(18,948)
Special Education	12,327,112	-	-	12,327,112	11,102,479	(1,224,633)
Career and Postsecondary Education	1,000,000	-	-	1,000,000	887,799	(112,201)
Bond and Interest Funds						
Debt Service	11,603,925	-	-	11,603,925	11,603,825	(100)
<b>Total of all Funds</b>	<u>\$ 154,932,205</u>	<u>\$ (2,117,674)</u>	<u>\$ 515,956</u>	<u>\$ 153,330,487</u>	<u>\$ 142,427,133</u>	<u>\$ (10,903,354)</u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Student activities	\$ 96,713	\$ 18,336	\$ -	\$ 18,336
Interest on idle funds	74,145	-	-	-
Other	309,051	161,116	-	161,116
<b>State Sources</b>				
General state aid	37,295,835	40,389,802	41,083,404	(693,602)
Mineral production tax	203	424	-	424
Special education aid	6,617,978	6,842,628	7,800,000	(957,372)
KPERs aid	5,086,760	-	-	-
Juvenile detention (reimbursement)	323,568	336,504	-	336,504
<b>Total Cash Receipts</b>	<u>\$ 49,804,253</u>	<u>\$ 47,748,810</u>	<u>\$ 48,883,404</u>	<u>\$ (1,134,594)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 12,333,885	\$ 13,349,630	\$ 13,012,500	\$ 337,130
Student support services	2,818,955	2,918,086	2,669,675	248,411
Instructional support staff	1,530,804	1,589,697	1,642,395	(52,698)
General administration	605,800	399,627	383,050	16,577
School administration	2,935,959	3,058,270	3,107,100	(48,830)
Central services	2,855,831	2,617,416	3,060,075	(442,659)
Operations and maintenance	6,049,048	6,283,801	6,462,099	(178,298)
Student transportation	922,816	1,136,713	1,031,510	105,203
Transfers to other funds	19,751,155	16,395,570	17,515,000	(1,119,430)
Adjustment to comply with legal maximum	-	-	(1,650,550)	1,650,550
Legal general fund budget and expenditures	<u>\$ 49,804,253</u>	<u>\$ 47,748,810</u>	<u>\$ 47,232,854</u>	<u>\$ 515,956</u>
Adjustments for qualifying budget credits	-	-	515,956	(515,956)
<b>Total Expenditures</b>	<u>\$ 49,804,253</u>	<u>\$ 47,748,810</u>	<u>\$ 47,748,810</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ 1,134,594</u>	<u>\$ (1,134,594)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## SUPPLEMENTAL GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 6,793,678	\$ 7,342,811	\$ 7,086,778	\$ 256,033
Delinquent tax	159,920	141,159	35,389	105,770
<b>County Sources</b>				
Motor vehicle tax	862,079	861,981	870,517	(8,536)
Recreational vehicle tax	10,044	10,727	10,665	62
Commercial vehicle tax	51,529	56,919	51,137	5,782
In lieu of taxes	45	-	-	-
<b>State Sources</b>				
Supplemental state aid	7,124,683	6,823,132	6,805,129	18,003
<b>Other Sources</b>				
Transfers from other funds	-	-	800,000	(800,000)
<b>Total Cash Receipts</b>	<u>\$ 15,001,978</u>	<u>\$ 15,236,729</u>	<u>\$ 15,659,615</u>	<u>\$ (422,886)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 8,411,263	\$ 8,166,935	\$ 8,305,563	\$ (138,628)
Instructional support staff	422,259	404,996	450,750	(45,754)
Central services	21,161	25,177	24,000	1,177
Transfers to other funds	6,147,807	7,052,615	7,336,534	(283,919)
Adjustment to comply with legal maximum	-	-	(467,124)	467,124
<b>Total Expenditures</b>	<u>\$ 15,002,490</u>	<u>\$ 15,649,723</u>	<u>\$ 15,649,723</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (512)	\$ (412,994)	<u>\$ 9,892</u>	<u>\$ (422,886)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>457,745</u>	<u>457,233</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 457,233</u>	<u>\$ 44,239</u>		

**SALINA UNIFIED SCHOOL DISTRICT NUMBER 305**  
 Salina, Kansas  
**SALINA ADULT EDUCATION CENTER FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

		<b>Current Year</b>		
	<b>Prior Year Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 216,678	\$ 331,685	\$ 319,833	\$ 11,852
Delinquent tax	4,498	4,498	1,137	3,361
Other	-	-	50,000	(50,000)
Reimbursements	30,112	14,243	-	14,243
<b>County Sources</b>				
Motor vehicle tax	26,037	25,730	25,351	379
Recreational vehicle tax	305	320	310	10
Commercial vehicle tax	1,471	1,775	1,489	286
In lieu of taxes	1	-	-	-
<b>State Sources</b>				
Other State aid	54,017	69,938	70,000	(62)
<b>Federal Sources</b>				
Federal aid	89,939	83,772	78,750	5,022
<b>Total Cash Receipts</b>	<u>\$ 423,058</u>	<u>\$ 531,961</u>	<u>\$ 546,870</u>	<u>\$ (14,909)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 258,990	\$ 335,488	\$ 370,400	\$ (34,912)
Instructional support staff	75,851	86,106	130,000	(43,894)
School administration	73,734	76,316	83,000	(6,684)
Central services	5,512	5,582	-	5,582
Operations and maintenance	11,680	13,004	16,600	(3,596)
<b>Total Expenditures</b>	<u>\$ 425,767</u>	<u>\$ 516,496</u>	<u>\$ 600,000</u>	<u>\$ (83,504)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,709)	\$ 15,465	<u>\$ (53,130)</u>	<u>\$ 68,595</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>208,159</u>	<u>205,450</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 205,450</u>	<u>\$ 220,915</u>		



## SALINA UNIFIED SCHOOL DISTRICT NUMBER 305

Salina, Kansas

## AT-RISK (4 YEAR OLD) FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Federal Sources</b>				
Federal aid	\$ -	\$ 3,480	\$ -	\$ 3,480
<b>Other Sources</b>				
Transfers from other funds	219,933	226,240	240,000	(13,760)
<b>Total Cash Receipts</b>	<u>\$ 219,933</u>	<u>\$ 229,720</u>	<u>\$ 240,000</u>	<u>\$ (10,280)</u>
 <b>EXPENDITURES</b>				
Instruction	\$ 175,348	\$ 183,046	\$ 192,500	\$ (9,454)
Student support services	-	-	7,500	(7,500)
Instructional support staff	16,729	21,397	22,000	(603)
Student transportation	20,000	20,000	18,000	2,000
Food service	7,856	5,277	-	5,277
<b>Total Expenditures</b>	<u>\$ 219,933</u>	<u>\$ 229,720</u>	<u>\$ 240,000</u>	<u>\$ (10,280)</u>
 <b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
 <b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## AT-RISK (K-12) FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 15,491	\$ 15,352	\$ 20,500	\$ (5,148)
<b>Other Sources</b>				
Transfers from other funds	7,622,432	8,905,678	8,900,000	5,678
<b>Total Cash Receipts</b>	<u>\$ 7,637,923</u>	<u>\$ 8,921,030</u>	<u>\$ 8,920,500</u>	<u>\$ 530</u>
<b>EXPENDITURES</b>				
Instruction	\$ 7,806,704	\$ 8,196,728	\$ 8,223,284	\$ (26,556)
Student support services	229,146	601,374	585,800	15,574
Instructional support staff	1,444	896	2,500	(1,604)
School administration	57,528	60,618	58,950	1,668
Operations and maintenance	19,235	21,497	19,965	1,532
Student transportation	43,943	39,386	30,000	9,386
<b>Total Expenditures</b>	<u>\$ 8,158,000</u>	<u>\$ 8,920,499</u>	<u>\$ 8,920,499</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (520,077)	\$ 531	<u>\$ 1</u>	<u>\$ 530</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>870,075</u>	<u>349,998</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 349,998</u>	<u>\$ 350,529</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## BILINGUAL EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 1,162,282	\$ 1,140,281	\$ 1,260,000	\$ (119,719)
<b>EXPENDITURES</b>				
Instruction	\$ 1,162,282	\$ 1,140,281	\$ 1,260,000	\$ (119,719)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	\$ -	\$ -		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## VIRTUAL EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfer from other funds	\$ 204,053	\$ 207,520	\$ 225,000	\$ (17,480)
<b>EXPENDITURES</b>				
Instruction	\$ 118,493	\$ 118,911	\$ 128,600	\$ (9,689)
Student support services	17,591	17,553	20,210	(2,657)
School administration	57,408	60,507	63,135	(2,628)
Central services	7,938	7,433	10,250	(2,817)
Operations and maintenance	2,623	3,116	2,805	311
<b>Total Expenses</b>	<u>\$ 204,053</u>	<u>\$ 207,520</u>	<u>\$ 225,000</u>	<u>\$ (17,480)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## CAPITAL OUTLAY FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 3,427,970	\$ 3,594,588	\$ 3,508,924	\$ 85,664
Delinquent tax	54,969	63,762	18,184	45,578
Interest on Idle Funds	-	197,104	80,000	117,104
Other	-	197,066	150,000	47,066
<b>County Sources</b>				
Motor vehicle tax	314,500	361,097	340,087	21,010
Recreational vehicle tax	3,687	4,475	4,166	309
Commercial vehicle tax	17,782	27,041	19,978	7,063
In lieu of taxes	13,939	-	10,000	(10,000)
<b>State Sources</b>				
Other State aid	1,256,907	1,310,586	1,278,739	31,847
<b>Other Sources</b>				
Transfers from other funds	-	-	350,000	(350,000)
<b>Total Cash Receipts</b>	<u>\$ 5,089,754</u>	<u>\$ 5,755,719</u>	<u>\$ 5,760,078</u>	<u>\$ (4,359)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 2,204,930	\$ 2,896,083	\$ 4,513,266	\$ (1,617,183)
Instructional support staff	213,246	225,376	243,000	(17,624)
Central services	87,904	153,883	107,500	46,383
Operations and maintenance	1,124,878	1,300,437	892,500	407,937
Student transportation	4,699	6,576	12,000	(5,424)
Facility acquisition and construction	1,831,562	3,175,320	8,401,734	(5,226,414)
<b>Total Expenditures</b>	<u>\$ 5,467,219</u>	<u>\$ 7,757,675</u>	<u>\$ 14,170,000</u>	<u>\$ (6,412,325)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (377,465)	\$ (2,001,956)	<u>\$ (8,409,922)</u>	<u>\$ 6,407,966</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>9,026,340</u>	<u>8,648,875</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 8,648,875</u>	<u>\$ 6,646,919</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Payments from districts				
Special education state aid flow-through	\$ 11,574,907	\$ 12,020,011	\$ 11,901,697	\$ 118,314
Assessments	6,927,909	7,920,400	7,920,400	-
Other	15,125	12,881	700,000	(687,119)
<b>Federal Sources</b>				
Medicaid	742,258	798,663	700,000	98,663
Federal aid	3,162,534	3,169,825	3,162,534	7,291
<b>Total Cash Receipts</b>	<u>\$ 22,422,733</u>	<u>\$ 23,921,780</u>	<u>\$ 24,384,631</u>	<u>\$ (462,851)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 16,493,394	\$ 17,636,802	\$ 17,645,000	\$ (8,198)
Student support services	4,837,645	5,230,570	5,620,000	(389,430)
Instructional support staff	534,196	551,864	572,500	(20,636)
General administration	661,284	715,701	730,500	(14,799)
Operations and maintenance	25,071	26,531	24,400	2,131
<b>Total Expenditures</b>	<u>\$ 22,551,590</u>	<u>\$ 24,161,468</u>	<u>\$ 24,592,400</u>	<u>\$ (430,932)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (128,857)	\$ (239,688)	<u>\$ (207,769)</u>	<u>\$ (31,919)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>368,545</u>	<u>239,688</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 239,688</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## DRIVER TRAINING FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 14,765	\$ 13,228	\$ -	\$ 13,228
<b>State Sources</b>				
Other State aid	7,808	9,088	10,500	(1,412)
<b>Total Cash Receipts</b>	<u>\$ 22,573</u>	<u>\$ 22,316</u>	<u>\$ 10,500</u>	<u>\$ 11,816</u>
<b>EXPENDITURES</b>				
Instruction	\$ 13,504	\$ 17,103	\$ 25,500	\$ (8,397)
Operations and maintenance	720	813	1,100	(287)
<b>Total Expenditures</b>	<u>\$ 14,224</u>	<u>\$ 17,916</u>	<u>\$ 26,600</u>	<u>\$ (8,684)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 8,349	\$ 4,400	<u>\$ (16,100)</u>	<u>\$ 20,500</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>18,532</u>	<u>26,881</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 26,881</u>	<u>\$ 31,281</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## FOOD SERVICE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Food service	\$ 1,090,307	\$ 997,013	\$ 1,223,525	\$ (226,512)
Other	30,135	22,842	35,000	(12,158)
<b>State Sources</b>				
Other State aid	43,308	44,571	40,080	4,491
<b>Federal Sources</b>				
Federal aid	2,948,633	2,775,017	2,943,849	(168,832)
<b>Other Sources</b>				
Transfers from other funds	252,637	321,000	350,000	(29,000)
<b>Total Cash Receipts</b>	<u>\$ 4,365,020</u>	<u>\$ 4,160,443</u>	<u>\$ 4,592,454</u>	<u>\$ (432,011)</u>
<b>EXPENDITURES</b>				
Operations and maintenance	\$ 40,298	\$ 31,546	\$ 43,550	\$ (12,004)
Food service	4,314,899	4,128,748	4,921,450	(792,702)
<b>Total Expenditures</b>	<u>\$ 4,355,197</u>	<u>\$ 4,160,294</u>	<u>\$ 4,965,000</u>	<u>\$ (804,706)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ 9,823	\$ 149	<u>\$ (372,546)</u>	<u>\$ 372,695</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>535,592</u>	<u>545,415</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 545,415</u>	<u>\$ 545,564</u>		



## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Transfer from other funds	\$ 5,086,760	7,831,126	\$ 9,156,168	\$ (1,325,042)
<b>EXPENDITURES</b>				
Instruction	\$ 3,370,531	\$ 5,204,224	\$ 5,958,851	\$ (754,627)
Student support services	462,485	753,372	940,110	(186,738)
Instructional support staff	390,409	584,135	734,498	(150,363)
General administration	88,375	101,965	125,949	(23,984)
School administration	217,061	331,979	393,591	(61,612)
Central services	155,445	234,030	283,953	(49,923)
Operations and maintenance	252,353	392,088	453,871	(61,783)
Student transportation	3,664	6,952	6,497	455
Food service	146,437	222,381	258,848	(36,467)
<b>Total Expenditures</b>	<u>\$ 5,086,760</u>	<u>\$ 7,831,126</u>	<u>\$ 9,156,168</u>	<u>\$ (1,325,042)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## PARENT EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Other State aid	\$ 79,283	\$ 79,283	\$ 73,337	\$ 5,946
<b>Other Sources</b>				
Transfers from other funds	51,534	51,534	51,534	-
<b>Total Cash Receipts</b>	<u>\$ 130,817</u>	<u>\$ 130,817</u>	<u>\$ 124,871</u>	<u>\$ 5,946</u>
<b>EXPENDITURES</b>				
Student support services	\$ 130,817	\$ 129,585	\$ 137,250	\$ (7,665)
Instructional support staff	-	1,232	-	1,232
<b>Total Expenditures</b>	<u>\$ 130,817</u>	<u>\$ 130,817</u>	<u>\$ 137,250</u>	<u>\$ (6,433)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ (12,379)</u>	<u>\$ 12,379</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>51,534</u>	<u>51,534</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 51,534</u>	<u>\$ 51,534</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## PROFESSIONAL DEVELOPMENT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ -	\$ 866	\$ 49,252	\$ (48,386)
<b>State Sources</b>				
Professional development aid	-	63,675	-	63,675
<b>Other Sources</b>				
Transfers from other funds	450,000	277,000	525,000	(248,000)
<b>Total Cash Receipts</b>	<u>\$ 450,000</u>	<u>\$ 341,541</u>	<u>\$ 574,252</u>	<u>\$ (232,711)</u>
<b>EXPENDITURES</b>				
Instructional support staff	\$ 448,983	\$ 341,633	\$ 670,000	\$ (328,367)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 1,017	\$ (92)	<u>\$ (95,748)</u>	<u>\$ 95,656</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>260,015</u>	<u>261,032</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 261,032</u>	<u>\$ 260,940</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## SUMMER SCHOOL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 18,945	\$ 15,571	\$ 15,000	\$ 571
<b>EXPENDITURES</b>				
Instruction	\$ 13,009	\$ 19,052	\$ 38,000	\$ (18,948)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ 5,936	\$ (3,481)	<u>\$ (23,000)</u>	<u>\$ 19,519</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>25,726</u>	<u>31,662</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 31,662</u>	<u>\$ 28,181</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## SPECIAL EDUCATION FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 2,345	\$ 2,333	\$ 2,500	\$ (167)
<b>Federal Sources</b>				
Federal Aid	-	44,305	-	44,305
<b>Other Sources</b>				
Transfers from other funds	10,027,978	11,217,628	11,950,000	(732,372)
<b>Total Cash Receipts</b>	<u>\$ 10,030,323</u>	<u>\$ 11,264,266</u>	<u>\$ 11,952,500</u>	<u>\$ (688,234)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 9,171,935	\$ 9,995,527	\$ 11,055,112	\$ (1,059,585)
General administration	36,959	8,248	44,500	(36,252)
Student transportation	1,107,125	1,098,704	1,227,500	(128,796)
<b>Total Expenditures</b>	<u>\$ 10,316,019</u>	<u>\$ 11,102,479</u>	<u>\$ 12,327,112</u>	<u>\$ (1,224,633)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (285,696)	\$ 161,787	<u>\$ (374,612)</u>	<u>\$ 536,399</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>3,880,000</u>	<u>3,594,304</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 3,594,304</u>	<u>\$ 3,756,091</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## CAREER AND POSTSECONDARY EDUCATION

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 821,354	\$ 887,799	\$ 1,000,000	\$ (112,201)
<b>EXPENDITURES</b>				
Instruction	\$ 821,354	\$ 887,799	\$ 1,000,000	(112,201)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	\$ -	\$ -		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## BOND AND INTEREST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Prior Year Actual	Current Year		Variance - Favorable (Unfavorable)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 5,058,623	\$ 5,115,837	\$ 4,995,750	\$ 120,087
Delinquent tax	108,647	102,457	26,536	75,921
Other	3,850	1,551	-	1,551
<b>County Sources</b>				
Motor vehicle tax	664,734	600,268	592,346	7,922
Recreational vehicle tax	7,845	7,459	7,257	202
Commercial vehicle tax	35,249	41,436	34,796	6,640
In lieu of taxes	34	-	-	-
<b>State Sources</b>				
Other State aid	4,017,495	4,177,377	4,061,339	116,038
<b>Total Cash Receipts</b>	<u>\$ 9,896,477</u>	<u>\$ 10,046,385</u>	<u>\$ 9,718,024</u>	<u>\$ 328,361</u>
<b>EXPENDITURES</b>				
Debt service	<u>\$ 11,478,558</u>	<u>\$ 11,603,825</u>	<u>\$ 11,603,925</u>	<u>\$ 100</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,582,081)	\$ (1,557,440)	<u>\$ (1,885,901)</u>	<u>\$ 328,461</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>10,953,704</u>	<u>9,371,623</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 9,371,623</u>	<u>\$ 7,814,183</u>		

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## CONTINGENCY RESERVE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	2017 Actual	2018 Actual
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Transfers from other funds	\$ -	\$ -
<b>EXPENDITURES</b>		
Transfers to other funds	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	4,152,091	4,152,091
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 4,152,091</u>	<u>\$ 4,152,091</u>



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**FEDERAL GRANT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
Regulatory Basis  
For the Year Ended June 30, 2018  
With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	Head Start					Title I			Title II-A
	Federal	Kansas	Summer Food	CACFP	Summer Food	Part D	Low Income	Carryover	Improve Teacher Quality
<b>CASH RECEIPTS</b>									
<b>Local Sources</b>									
Other	\$ 138,240	\$ -	\$ 1,012	\$ -	\$ 2,991	\$ -	\$ -	\$ -	\$ -
<b>State Sources</b>									
Other	-	21,762	-	-	-	-	-	-	-
<b>Federal Sources</b>									
Medicaid	26,766	-	-	-	-	-	-	-	-
Federal aid	4,934,817	748,980	5,722	225,577	84,737	95,697	1,912,820	44,839	382,668
<b>Total Cash Receipts</b>	<u>\$5,099,823</u>	<u>\$ 770,742</u>	<u>\$ 6,734</u>	<u>\$225,577</u>	<u>\$ 87,728</u>	<u>\$ 95,697</u>	<u>\$ 1,912,820</u>	<u>\$ 44,839</u>	<u>\$ 382,668</u>
<b>EXPENDITURES</b>									
Instruction	\$2,358,306	\$ 466,363	\$ -	\$ -	\$ -	\$ 95,697	\$ 1,788,730	\$ 44,839	\$ -
Student support services	275,279	34,853	-	-	-	-	-	-	-
Instructional support staff	1,924,642	341,073	-	-	-	-	22,381	-	395,355
General administration	3,900	-	-	-	-	-	93,454	-	-
School administration	205,938	-	-	-	-	-	-	-	-
Central services	15,749	-	-	-	-	-	-	-	-
Operations and maintenance	121,669	-	-	-	2,857	-	-	-	-
Student transportation	37,266	-	-	-	-	-	1,889	-	-
Other support services	1,886	-	-	-	-	-	-	-	-
Food service	17,864	-	6,960	228,982	91,475	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$4,962,499</u>	<u>\$ 842,289</u>	<u>\$ 6,960</u>	<u>\$228,982</u>	<u>\$ 94,332</u>	<u>\$ 95,697</u>	<u>\$ 1,906,454</u>	<u>\$ 44,839</u>	<u>\$ 395,355</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 137,324	\$ (71,547)	\$ (226)	\$ (3,405)	\$ (6,604)	\$ -	\$ 6,366	\$ -	\$ (12,687)
<b>UNENCUMBERED CASH - BEGINNING</b>	(280,680)	(93,366)	4,292	22,761	2,974	-	(45,748)	-	(12,631)
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ (143,356)</u></u>	<u><u>\$ (164,913)</u></u>	<u><u>\$ 4,066</u></u>	<u><u>\$ 19,356</u></u>	<u><u>\$ (3,630)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (39,382)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (25,318)</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**FEDERAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**SCHEDULE 2-T  
(CONTINUED)**

Regulatory Basis  
 For the Year Ended June 30, 2018  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>Title III</u> <u>English</u> <u>Language Acq.</u>	<u>Title VI-B</u> <u>Improvement</u> <u>Plan</u>	<u>Project</u> <u>Search</u>	<u>Carl</u> <u>Perkins</u>	<u>Carl Perkins</u> <u>Reserve</u>	<u>Totals</u> <u>June 30, 2018</u>	<u>Totals</u> <u>June 30, 2017</u>
<b>CASH RECEIPTS</b>							
<b>Local Sources</b>							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,243	\$ 174,845
<b>State Sources</b>							
Other State Aid	-	-	60,716	-	-	82,478	-
<b>Federal Sources</b>							
Medicaid	-	-	-	-	-	26,766	42,388
Federal aid	61,508	111,383	-	84,324	1,417	8,694,489	8,357,685
<b>Total Cash Receipts</b>	<u>\$ 61,508</u>	<u>\$ 111,383</u>	<u>\$ 60,716</u>	<u>\$ 84,324</u>	<u>\$ 1,417</u>	<u>\$ 8,945,976</u>	<u>\$ 8,574,918</u>
<b>EXPENDITURES</b>							
Instruction	\$ 61,508	\$ 111,383	\$ 53,285	\$ 65,850	\$ -	\$ 5,045,961	\$ 4,771,502
Student support services	-	-	-	-	-	310,132	342,505
Instructional support staff	-	-	-	18,474	1,417	2,703,342	2,468,413
General administration	-	-	1,862	-	-	99,216	60,892
School administration	-	-	-	-	-	205,938	153,054
Central services	-	-	-	-	-	15,749	15,089
Operations and maintenance	-	-	-	-	-	124,526	171,283
Student transportation	-	-	-	-	-	39,155	99,406
Other support services	-	-	-	-	-	1,886	2,601
Food service	-	-	-	-	-	345,281	334,032
Facility acquisition and construction	-	-	-	-	-	-	155,947
<b>Total Expenditures</b>	<u>\$ 61,508</u>	<u>\$ 111,383</u>	<u>\$ 55,147</u>	<u>\$ 84,324</u>	<u>\$ 1,417</u>	<u>\$ 8,891,186</u>	<u>\$ 8,574,724</u>
<b>RECEIPTS OVER (UNDER)</b>							
<b>EXPENDITURES</b>	\$ -	\$ -	\$ 5,569	\$ -	\$ -	\$ 54,790	\$ 194
<b>UNENCUMBERED CASH -</b>							
<b>BEGINNING</b>	-	-	(5,569)	-	-	(407,966)	(408,160)
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (353,176)</u>	<u>\$ (407,966)</u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## HEALTH INSURANCE FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 64,875	\$ 66,842
Employee paid health insurance	2,911,186	3,483,851
Retiree paid health insurance	408,558	360,362
Other	9,578	6,857
<b>Other Sources</b>		
Employer paid health insurance	6,100,070	6,607,886
<b>Total Cash Receipts</b>	<u>\$ 9,494,267</u>	<u>\$ 10,525,798</u>
 <b>EXPENDITURES</b>		
Claims and administrative services	<u>\$ 11,191,100</u>	<u>\$ 11,296,659</u>
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	 \$ (1,696,833)	 \$ (770,861)
 <b>UNENCUMBERED CASH - BEGINNING</b>	 <u>7,903,125</u>	 <u>6,206,292</u>
 <b>UNENCUMBERED CASH - ENDING</b>	 <u><u>\$ 6,206,292</u></u>	 <u><u>\$ 5,435,431</u></u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## RETIREMENT PLAN FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Employer paid retirement contributions	\$ 434,005	\$ 507,551
<b>EXPENDITURES</b>		
Retirement payments and administrative services	\$ 697,581	\$ 705,968
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (263,576)	\$ (198,417)
<b>UNENCUMBERED CASH - BEGINNING</b>	861,994	598,418
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 598,418</u>	<u>\$ 400,001</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**STATE AND LOCAL GRANT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
 For the Year Ended June 30, 2018  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>BCBS Healthy Habits</u>	<u>CKCIE Transition</u>	<u>Head Start &amp; Early Head Start Mental Health</u>	<u>Head Start Nonfederal</u>	<u>Healthy KS Schools</u>	<u>Opportunity Now</u>	<u>Other Grants</u>
<b>CASH RECEIPTS</b>							
<b>Local Sources</b>							
Other	\$ -	\$ -	\$ 51,687	\$ -	\$ -	\$ -	\$ 172,776
<b>State Sources</b>							
Other State aid	-	-	-	-	10,000	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,687</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 172,776</u>
<b>EXPENDITURES</b>							
Instruction	\$ 896	\$ -	\$ -	\$ -	\$ -	\$ 103	\$ 157,922
Student support services	-	-	-	-	9,880	-	-
Instructional support staff	-	137	42,583	-	-	-	5,000
School administration	-	-	-	50	-	-	-
<b>Total Expenditures</b>	<u>\$ 896</u>	<u>\$ 137</u>	<u>\$ 42,583</u>	<u>\$ 50</u>	<u>\$ 9,880</u>	<u>\$ 103</u>	<u>\$ 162,922</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (896)	\$ (137)	\$ 9,104	\$ (50)	\$ 120	\$ (103)	\$ 9,854
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>896</u>	<u>2,606</u>	<u>(9,104)</u>	<u>9,891</u>	<u>(1,000)</u>	<u>685</u>	<u>39,765</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ 2,469</u>	<u>\$ -</u>	<u>\$ 9,841</u>	<u>\$ (880)</u>	<u>\$ 582</u>	<u>\$ 49,619</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**STATE AND LOCAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
For the Year Ended June 30, 2018  
With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>Social Worker Overcoming Barriers</u>	<u>Student Leadership</u>	<u>Teacher Leadership Academy</u>	<u>Schilling Summer Reading</u>	<u>Schilling Reading</u>	<u>Totals June 30, 2018</u>	<u>Totals June 30, 2017</u>
<b>CASH RECEIPTS</b>							
<b>Local Sources</b>							
Other	\$ 2,000	\$ -	\$ -	\$ 3,640	\$ 16,000	\$ 246,103	\$ 210,410
<b>State Sources</b>							
Other State aid	-	-	-	-	-	10,000	9,000
<b>Total Cash Receipts</b>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,640</u>	<u>\$ 16,000</u>	<u>\$ 256,103</u>	<u>\$ 219,410</u>
<b>EXPENDITURES</b>							
Instruction	\$ -	\$ -	\$ -	\$ -	16,000	\$ 174,921	\$ 147,578
Student support services	1,667	-	-	-	-	11,547	11,060
Instructional support staff	-	-	-	-	-	47,720	70,053
School administration	-	-	-	-	-	50	597
<b>Total Expenditures</b>	<u>\$ 1,667</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ 234,238</u>	<u>\$ 229,288</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 333	\$ -	\$ -	\$ 3,640	\$ -	\$ 21,865	\$ (9,878)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>1,742</u>	<u>1,343</u>	<u>25,803</u>	<u>-</u>	<u>-</u>	<u>72,627</u>	<u>82,505</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 2,075</u>	<u>\$ 1,343</u>	<u>\$ 25,803</u>	<u>\$ 3,640</u>	<u>\$ -</u>	<u>\$ 94,492</u>	<u>\$ 72,627</u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## TEXTBOOK RENTAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Rental fees and other	\$ 260,027	\$ 214,594
<b>Other Sources</b>		
Transfers from other funds	-	213,505
<b>Total Cash Receipts</b>	<u>\$ 260,027</u>	<u>\$ 428,099</u>
 <b>EXPENDITURES</b>		
Instruction	<u>\$ 415,818</u>	<u>\$ 334,682</u>
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	 \$ (155,791)	 \$ 93,417
 <b>UNENCUMBERED CASH - BEGINNING</b>	 <u>550,106</u>	 <u>394,315</u>
 <b>UNENCUMBERED CASH - ENDING</b>	 <u><u>\$ 394,315</u></u>	 <u><u>\$ 487,732</u></u>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## BOND PROJECT FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 216,812	\$ 129,885
<b>Federal Sources</b>		
Federal aid	334,304	-
<b>Total Cash Receipts</b>	<u>\$ 551,116</u>	<u>\$ 129,885</u>
 <b>EXPENDITURES</b>		
Facility acquisition and construction	<u>\$ 4,637,926</u>	<u>\$ 525,447</u>
 <b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	 \$ (4,086,810)	 \$ (395,562)
 <b>UNENCUMBERED CASH - BEGINNING</b>	 <u>4,746,723</u>	 <u>659,913</u>
 <b>UNENCUMBERED CASH - ENDING</b>	 <u><u>\$ 659,913</u></u>	 <u><u>\$ 264,351</u></u>



## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## STEWART LIBRARY TRUST FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2018

With Comparative Actual Totals For The Prior Year Ended June 30, 2017

	<u>2017 Actual</u>	<u>2018 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 79	\$ 334
<b>EXPENDITURES</b>		
Other support services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 79	\$ 334
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>31,987</u>	<u>32,066</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 32,066</u>	<u>\$ 32,400</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
Regulatory Basis  
For the Year Ended June 30, 2018

**SCHEDULE 3**

	<b>Balance July 1, 2017</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Balance June 30, 2018</b>
Student Organization Funds				
Central High School	\$ 132,956	\$ 403,291	\$ 389,930	\$ 146,317
South High School	103,462	328,837	307,760	124,539
Lakewood Middle School	10,622	25,249	29,351	6,520
South Middle School	25,749	51,115	53,564	23,300
Heusner Elementary School	1,697	1,691	1,635	1,753
<b>Subtotal Student Organization Funds</b>	<b>\$ 274,486</b>	<b>\$ 810,183</b>	<b>\$ 782,240</b>	<b>\$ 302,429</b>
Other agency funds	2,596,984	229,396	-	2,826,380
<b>Total Agency Funds</b>	<b>\$ 2,871,470</b>	<b>\$ 1,039,579</b>	<b>\$ 782,240</b>	<b>\$ 3,128,809</b>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
Regulatory Basis  
For the Year Ended June 30, 2018

**SCHEDULE 4**

	<b>Beginning Unencumbered Cash Balance</b>	<b>Cash Receipts</b>	<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>
Central High School				
Athletic gate receipts	\$ 123,465	\$ 102,731	\$ 96,683	\$ 129,513
Special projects	37,513	45,601	50,382	32,732
Subtotal Central High School	<u>\$ 160,978</u>	<u>\$ 148,332</u>	<u>\$ 147,065</u>	<u>\$ 162,245</u>
South High School				
Athletic gate receipts	\$ 92,951	\$ 132,207	\$ 137,851	\$ 87,307
Special projects	32,554	74,159	78,164	28,549
Subtotal South High School	<u>\$ 125,505</u>	<u>\$ 206,366</u>	<u>\$ 216,015</u>	<u>\$ 115,856</u>
Lakewood Middle School				
Athletic gate receipts	\$ 10,634	\$ 11,807	\$ 14,959	\$ 7,482
Special projects	13,746	37,041	38,814	11,973
Subtotal Lakewood Middle School	<u>\$ 24,380</u>	<u>\$ 48,848</u>	<u>\$ 53,773</u>	<u>\$ 19,455</u>
South Middle School				
Athletic gate receipts	\$ 23,230	\$ 32,767	\$ 25,088	\$ 30,909
Special projects	59,983	42,333	53,396	48,920
Subtotal South Middle School	<u>\$ 83,213</u>	<u>\$ 75,100</u>	<u>\$ 78,484</u>	<u>\$ 79,829</u>
Special Education	<u>\$ 28,798</u>	<u>\$ 18,445</u>	<u>\$ 16,079</u>	<u>\$ 31,164</u>
<b>Total District Activity Funds</b>	<u><u>\$ 422,874</u></u>	<u><u>\$ 497,091</u></u>	<u><u>\$ 511,416</u></u>	<u><u>\$ 408,549</u></u>

**Note**

There were no accounts payable or encumbrances for District activity funds at June 30, 2018.



September 24, 2018

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statement  
Performed in Accordance With Government Auditing Standards**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Salina Unified School District No. 305 (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated September 24, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

*Independent Auditor's Report*

September 24, 2018  
Salina Unified School District No. 305  
(continued)

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Varying & Associates CPAs LLC*

Certified Public Accountants  
Manhattan, Kansas



September 24, 2018

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control Over  
Compliance In Accordance With the Uniform Guidance**

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Salina Unified School District No. 305's (the District) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on each major federal program have occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

**Independent Auditor's Report**

### Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. According, this report is not suitable for any other purpose.

*Vannoy & Associates CPAs LLC*

Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended June 30, 2018

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Award Expenditures</b>
<b>U.S. Department of Agriculture</b>			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School breakfast program	10.553	DO305	\$ 475,346
National school lunch program	10.555	DO305	2,299,672
Summer food service program for children	10.559	DO305	90,509
Total Child Nutrition Cluster			<u>\$ 2,865,527</u>
Child and adult care food program	10.558	DO305	\$ 224,967
State Administrative Expenses for Child Nutrition	10.560	DO305	300
<b>Total U.S. Department of Agriculture</b>			<u>\$ 3,090,794</u>
<b>U.S. Department of Commerce</b>			
Passed through Kansas Department of Commerce			
Employment Service/Wagner-Peyser Funded Activities	17.207	DEI FY14-USD305-001	<u>\$ 55,147</u>
<b>U.S. Department of Education</b>			
Passed through Kansas Board of Regents			
Adult education - Basic Grants to States	84.002	DO305	<u>\$ 89,939</u>
Passed through Kansas Department of Education			
Title I Grants to Local Educational Agencies	84.010	DO305	<u>\$ 2,046,991</u>
Special Education Cluster			
Special Education - Grants to States	84.027	DO305	\$ 3,174,444
Special Education - Preschool Grants	84.173	DO305	106,764
Total Special Education Cluster			<u>\$ 3,281,208</u>
Career and Technical Education - Basic Grants to States	84.048	DO305	\$ 85,741
Education for Homeless Children and Youth	84.196	DO305	2,100
English Language Acquisition State Grants	84.365	DO305	61,508
Supporting Effective Instruction State Grant	84.367	DO305	347,725
Student Support and Academic Enrichment Program	84.424	DO305	47,630
<b>Total U.S. Department of Education</b>			<u>\$ 5,962,842</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through Kansas Department of Education			
Cooperative Agreements to Promote Adolescent Health			
through School-Based HIV-STF Prevention and			
School-Based Surveillance	93.079	DO305	\$ 1,340
Temporary Assistance for Needy Families	93.558	DO305	3,480
Passed through Kansas Department for Children and Families			
Child Care Mandatory and Matching Funds of the Child			
Care and Development Fund	93.596	EES-2017-KEHSCCP-07-G	538,050
Temporary Assistance for Needy Families	93.558	EES-2017-KEHSHV-07-G	220,000
Head Start	93.600	N/A	4,797,492
<b>Total U.S. Department of Health and Human Services</b>			<u>\$ 5,560,362</u>
<b>U.S. Department of Homeland Security</b>			
Passed through Kansas Department of Education			
Emergency Management Performance Grants	97.042	DO305	<u>\$ 44,305</u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><u>\$ 14,713,450</u></u>

**Note:**

There were no federal awards passed through to subrecipients.



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2018

**Note 1: Basis of Presentation**

The schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the cash basis of accounting, modified to include recognition of accounts payable and encumbrances.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note 2: Non-Cash Assistance, Insurance, and Loans**

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2018.

**Note 3: Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended June 30, 2018

**Section I - Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None

***Federal Awards***

Internal controls over major programs:		
Material weaknesses identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable conditions identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Type of auditor's report issued on compliance for major programs:	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Child Nutrition Cluster	10.553, 10.555, and 10.559
Special Education Cluster	84.027 and 84.173

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Auditee qualified as a low-risk auditee?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.