

**UNIFIED SCHOOL DISTRICT NO. 208**  
**WaKeeney, Kansas**

**Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report**

**For the Year Ended June 30, 2019**

**MAPES & MILLER LLP**  
**Certified Public Accountants**  
**Quinter, Kansas**

**UNIFIED SCHOOL DISTRICT NO. 208**  
**WaKeeney, Kansas**

Financial Statement and Regulatory-Required  
Supplementary Information with Independent Auditor's Report

For the Year Ended June 30, 2019

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 208  
WaKeeney, Kansas 67672

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 208, WaKeeney, Kansas, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

#### ***Management's Responsibility for the Financial Statement***

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

#### ***Auditor's Responsibility***

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

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

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



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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 208, WaKeeney, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 208, WaKeeney, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 208, WaKeeney, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds, schedule of receipts, expenditures, and unencumbered cash-district activity funds, and schedule of receipts and expenditures-actual and budget-related municipal entity (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

***Mapes & Miller LLP***

Certified Public Accountants  
Quinter, Kansas

November 26, 2019

## UNIFIED SCHOOL DISTRICT NO. 208

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## WaKeeney, Kansas

## Summary Statement of Receipts, Expenditures and Unencumbered Cash

## Regulatory Basis

For the Year Ended June 30, 2019

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds							
General Fund	\$ 641	0	3,176,559	3,177,200	0	28,113	28,113
Supplemental General Fund	86,920	0	1,032,744	1,036,262	83,402	14,156	97,558
Special Purpose Funds							
At-Risk Fund (K-12)	127,204	0	150,000	141,407	135,797	0	135,797
Capital Outlay Fund	463,459	2,500	819,421	517,952	767,428	45,419	812,847
Food Service Fund	61,738	0	217,597	218,786	60,549	0	60,549
Recreation Commission Fund	37,014	0	188,404	188,000	37,418	0	37,418
Recreation Commission Employee Benefits Fund	1,090	0	11,879	12,000	969	0	969
Special Education Fund	217,077	0	936,221	830,928	322,370	0	322,370
Career and Postsecondary Education Fund	109,985	0	70,000	97,403	82,582	0	82,582
KPERs Special Retirement Contribution Fund	0	0	264,782	264,782	0	0	0
Gifts and Grants Fund	16,426	0	81,996	70,000	28,422	0	28,422
Textbook and Student Material Revolving Fund	46,635	0	34,528	29,070	52,093	0	52,093
Contingency Reserve Fund	213,650	0	0	0	213,650	0	213,650
Federal Funds	(5,697)	0	98,191	92,494	0	2,588	2,588
District Activity Funds (Schedule 4)	68,834	0	135,767	139,169	65,432	0	65,432
Bond and Interest Funds							
Bond and Interest Fund	445,109	0	290,640	231,716	504,033	0	504,033
Related Municipal Entity:							
USD No. 208 Recreation Commission (Schedule 5)							
General Fund	578,479	0	296,451	351,978	522,952	104,492	627,444
Employee Benefits Fund	39,468	0	15,832	20,692	34,608	0	34,608
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 2,508,032</b>	<b>2,500</b>	<b>7,821,012</b>	<b>7,419,839</b>	<b>2,911,705</b>	<b>194,768</b>	<b>3,106,473</b>

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

**UNIFIED SCHOOL DISTRICT NO. 208**

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**Wakeeney, Kansas****Summary Statement of Receipts, Expenditures and Unencumbered Cash****Regulatory Basis****For the Year Ended June 30, 2019****Composition of Cash:****District**

Checking Account - Solutions North Bank	\$ 1,532
NOW Account - Solutions North Bank	127,474
Checking Accounts - Lyons Federal Bank	1,277,616
Money Market Account - Lyons Federal Bank	403,378
Certificates of Deposit - Solutions North Bank	300,000
Certificate of Deposit - Lyons Federal Bank	408,000
<b>Total District</b>	<u>2,518,000</u>

**Related Municipal Entity - USD No. 208 Recreation Commission**

Checking Account - Peoples State Bank	19,545
NOW Account - Lyons Federal Bank	42,482
Savings Accounts - Solutions North Bank	600,025
<b>Total Related Municipal Entity</b>	<u>662,052</u>

**Total Cash** 3,180,052**Agency Funds per Schedule 3** (73,579)**Total Reporting Entity (excluding Agency Funds)** \$ 3,106,473



**UNIFIED SCHOOL DISTRICT NO. 208**  
**WaKeeney, Kansas**  
Notes to the Financial Statement  
June 30, 2019

**1. Summary of Significant Accounting Policies**

**(a) Municipal Financial Reporting Entity**

Unified School District No. 208, WaKeeney, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 208 (the municipality) and its related municipal entity. The following related municipal entity is included in Unified School District No. 208's reporting entity because it was created to benefit the District and/or its constituents.

USD No. 208 Recreation Commission. Unified School District No. 208 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body and has only the powers granted by statute K.S.A. 12-1928. The Board of Education levies taxes on its behalf and appoints four of the five board members. The four board members that are selected by the Board of Education appoint a fifth board member.

**(b) Regulatory Basis Fund Types**

The following types of funds comprise the financial activities of the District for the year ended June 30, 2019:

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

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

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.

Agency Fund – used to report assets held by the municipal reporting entity in a purely custodial capacity.

**(c) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States 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 for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

**d) Budgetary Information**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended June 30, 2019.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented, Schedules 2 and 5 as listed in the table of contents, for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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



A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund and Textbook and Student Material Revolving Fund.

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

**(e) Reimbursements**

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

**2. Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, 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 the funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated any "peak periods." All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$2,518,000 and the bank balance was \$2,671,907. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$2,171,907 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2019.

#### USD No. 208 Recreation Commission

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Recreation Commission's deposits may not be returned to it. State statutes require the Recreation Commission's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Recreation Commission has not designated any "peak periods." All deposits were legally secured at June 30, 2019.

At June 30, 2019, the Recreation Commission's carrying amount of deposits was \$662,052 and the bank balance was \$664,854. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$314,829 was covered by federal depository insurance and \$350,025 was collateralized with securities held by the pledging financial institutions' agents in the Recreation Commission's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Recreation Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The Recreation Commission had no investments at June 30, 2019.

### **3. Defined Benefit Pension Plan**

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publically 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 at 6% of covered salary for KPERs 1, KPERs 2 and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.



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

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also 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 dollars per year. The first payment of \$6.4 million was received in July 2017.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$264,782 for the year ended June 30, 2019.

#### Net Pension Liability

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,701,099. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

#### USD No. 208 Recreation Commission

*Plan description.* The Recreation Commission 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 publically 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 at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increase in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.39% for July 1, 2018 through December 31, 2018, and 8.89% for January 1, 2019 through June 30, 2019. Contributions to the pension plan from the Recreation Commission were \$6,796 for the year ended June 30, 2019.

#### Net Pension Liability

At June 30, 2019, the Recreation Commission's proportionate share of the collective net pension liability reported by KPERS was \$51,278. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The Recreation Commission's proportion of the net pension liability was based on the ratio of the Recreation Commission's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

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

#### **4. Risk Management**

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

#### **5. In-Substance Receipt in Transit**

The District received \$155,910 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**6. Interfund Transfers**

Interfund transfers were as follows:

From	To	Amount	Regulatory Authority
General Fund	At-Risk Fund (K-12)	\$ 50,000	K.S.A. 72-6428
General Fund	Food Service Fund	15,000	K.S.A. 72-6428
General Fund	Special Education Fund	715,663	K.S.A. 72-6428
General Fund	Career and Postsecondary Education Fund	70,000	K.S.A. 72-6428
Supplemental General Fund	At-Risk Fund (K-12)	100,000	K.S.A. 72-6433
Supplemental General Fund	Food Service Fund	3,956	K.S.A. 72-6433
Supplemental General Fund	Special Education Fund	171,025	K.S.A. 72-6433

**7. Stewardship, Compliance and Accountability****(a) Deposits adequately secured**

K.S.A. 9-1402 and K.S.A. 9-1405 require the District's deposits in financial institutions to be covered entirely, at any given time, by the federal depository insurance or by collateral held under a joint custody receipt. Balances on November 16, 2018 through November 18, 2018 at Lyons Federal Bank were not adequately secured.

**(b) Contractor surety bond**

K.S.A 60-1111 requires the District to take a surety bond from the contractor when any contract is signed exceeding \$100,000 for making repairs on any public buildings. The District did not obtain the appropriate surety bond from Deines Construction for the roof repairs completed at the high school.

**(c) Treasurer surety bond**

K.S.A. 72-1136 requires the board treasurer to furnish a corporate surety bond in an amount determined by the board. Such bond shall be subject to approval by the board and shall be paid for by it. A surety bond was not obtained for the board treasurer.

**(d) Bond Payments**

K.S.A. 10-130 requires the District to remit at least 20 days prior to maturity of the bonds the amount necessary to pay the interest and principal due. The District did not timely remit the payment for the Series 2010 General Obligation Bonds.

**8. Other Long-Term Obligations from Operations****(a) Compensated Absences****Certified Staff**

Certified full-time employees of the District receive nine days of sick leave per year, accumulative to fifty-nine days. At termination the District pays an amount equal to \$10,000 divided by the number of accumulated sick leave days of all teachers leaving the service of the District or \$50, whichever is less, multiplied by the number of such days the teacher has accumulated.

**Non-Certified Staff**

Non-certified employees of the District employed for a work term of twelve months receive ten days of annual vacation for the first ten years of service and fifteen days after ten years with a maximum of thirty days per year. Vacation days in excess of thirty on June 30 will be paid at the employee's regular rate of pay in the regular July payroll. Vacation days are paid upon termination.

Depending on the number of months worked, non-certified employees earn nine to twelve days of sick leave per year, accumulative to fifty-four to seventy-two days. At termination, the District pays non-certified employees, who have worked a minimum of twelve months, 25% of accumulated sick leave at the employee's current rate of pay.

**USD No. 208 Recreation Commission Staff**

Full-time employees receives twelve days of annual vacation for one to five years of service, fifteen days for six to ten years, and twenty days after ten years. A maximum of ninety-six vacation days may be carried over each year.

Full-time employees of the Recreation Commission receive one day of sick leave each month with a maximum accumulation of thirty days.

**(b) Death and Disability Other Post-Employment Benefits**

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



**(c) Other Post-Employment Benefits**

An early retirement benefit is available to professional staff that 1) have reached 85 points and/or is eligible for retirement under the Kansas Public Employees Retirement System (KPERS), and 2) have completed a minimum of ten years of continuous and full-time service with the District at the time of their retirement. This benefit consists of 36 monthly payments made by the District directly to a 403b account set up in the retiree's name. The amount is equal to the single health insurance premium as negotiated for licensed teaching staff. Retirees have the option of purchasing health insurance for themselves and their spouse through the District's health insurance group. During the year ended June 30, 2019, eight retirees participated in this plan, and the District paid \$38,705 in contributions for the retirees. The estimated cost of future contributions to the retirees' accounts has not been quantified in this financial statement.

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

**10. Long-term Debt**

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds: Series 2010	2.00%-3.60%	2010	\$ 2,145,000	2021	\$ 885,000	0	205,000	680,000	26,716
Capital Leases Payable:									
Dealers First Financial LLC - Copier	0.00%	2014	9,300	2020	2,325	0	2,325	0	0
Dealers First Financial LLC - Copier	0.00%	2016	5,400	2021	3,330	0	1,080	2,250	0
Total Contractual Indebtedness					\$ 890,655	0	208,405	682,250	26,716

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

	2020	2021	2022	Total
Principal:				
General Obligation Bonds	\$ 215,000	225,000	240,000	680,000
Capital Leases Payable	1,080	1,170	0	2,250
Total Principal	216,080	226,170	240,000	682,250
Interest:				
General Obligation Bonds	19,838	12,464	4,320	36,622
Capital Leases Payable	0	0	0	0
Total Interest	19,838	12,464	4,320	36,622
Total Principal and Interest	\$ 235,918	238,634	244,320	718,872

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 208**  
**WaKeeney, Kansas**  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

SCHEDULE 1

Fund	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds						
General Fund	\$ 3,231,624	(59,976)	5,552	3,177,200	3,177,200	0
Supplemental General Fund	1,032,937	(7,082)	10,407	1,036,262	1,036,262	0
Special Purpose Funds						
At-Risk Fund (K-12)	224,000	0	0	224,000	141,407	(82,593)
Capital Outlay Fund	1,191,000	0	0	1,191,000	517,952	(673,048)
Food Service Fund	228,350	0	0	228,350	218,786	(9,564)
Recreation Commission Fund	188,000	0	0	188,000	188,000	0
Recreation Commission Employee Benefits Fund	12,000	0	0	12,000	12,000	0
Special Education Fund	954,930	0	0	954,930	830,928	(124,002)
Career and Postsecondary Education Fund	132,850	0	0	132,850	97,403	(35,447)
KPERS Special Retirement Contribution Fund	390,345	0	0	390,345	264,782	(125,563)
Gifts and Grants Fund	13,004	0	0	13,004	70,000	*
Federal Funds	60,225	0	0	60,225	92,494	**
Bond and Interest Funds						
Bond and Interest Fund	235,048	0	0	235,048	231,716	(3,332)
Related Municipal Entity:						
USD No. 208 Recreation Commission						
General Fund	427,481	0	0	427,481	351,978	(75,503)
Employee Benefits Fund	24,700	0	0	24,700	20,692	(4,008)

\* Exempt from budget law per K.S.A. 72-8210

\*\* Exempt from budget law per K.S.A. 12-1663

## UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 2

WaKeeney, Kansas

Page 1

General Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

	Actual	Budget	Variance Over (Under)
<b>General Fund</b>			
Receipts:			
Mineral Tax	\$ 21,172	0	21,172
General State Aid	2,676,974	2,709,245	(32,271)
Special Education Aid	472,861	522,379	(49,518)
Reimbursements	5,552	0	5,552
Total Receipts	3,176,559	3,231,624	(55,065)
Expenditures:			
Instruction	1,398,242	1,376,600	21,642
Student Support Services	121,002	132,470	(11,468)
Instructional Support Staff	56,958	48,630	8,328
General Administration	167,738	162,700	5,038
School Administration	250,766	229,590	21,176
Central Services	81,728	85,000	(3,272)
Operations and Maintenance	242,424	246,570	(4,146)
Operations and Maintenance-Transportation	7,679	6,800	879
Transfer to At-Risk Fund (K-12)	50,000	100,000	(50,000)
Transfer to Food Service Fund	15,000	0	15,000
Transfer to Special Education Fund	715,663	660,000	55,663
Transfer to Contingency Reserve Fund	0	83,264	(83,264)
Transfer to Career and Postsecondary Education Fund	70,000	100,000	(30,000)
Adjustment to Comply with Legal Max	0	(59,976)	59,976
Legal General Fund Budget	3,177,200	3,171,648	5,552
Adjustment for Qualifying Budget Credits			
Reimbursements	0	5,552	(5,552)
Total Expenditures	3,177,200	3,177,200	0
Receipts Over (Under) Expenditures	(641)		
Unencumbered Cash, Beginning	641		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		

## UNIFIED SCHOOL DISTRICT NO. 208

SCHEDULE 2

WaKeeney, Kansas

Page 2

General Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

	Actual	Budget	Variance Over (Under)
<b>Supplemental General Fund</b>			
Receipts:			
Ad Valorem Tax	\$ 890,168	821,996	68,172
Delinquent Tax	4,163	9,566	(5,403)
Motor Vehicle and 16/20M Vehicle Tax	79,999	67,788	12,211
Recreational Vehicle Tax	1,955	1,528	427
Commercial Vehicle Tax	6,249	5,276	973
State Supplemental Aid	39,803	40,078	(275)
Reimbursements	10,407	0	10,407
Total Receipts	1,032,744	946,232	86,512
Expenditures:			
Instruction	415,709	426,500	(10,791)
Student Support Services	0	300	(300)
Instructional Support Staff	0	200	(200)
General Administration	10,189	25,600	(15,411)
School Administration	0	800	(800)
Operations and Maintenance	178,817	165,000	13,817
Student Transportation Services-Supervision	48,514	68,500	(19,986)
Vehicle Operating Services	98,931	104,000	(5,069)
Vehicle Services & Maintenance Services	6,633	12,500	(5,867)
Other Student Transportation Services	2,488	2,500	(12)
Transfer to At-Risk Fund (K-12)	100,000	75,000	25,000
Transfer to Food Service Fund	3,956	10,000	(6,044)
Transfer to Special Education Fund	171,025	142,037	28,988
Adjustment to Comply with Legal Max	0	(7,082)	7,082
Legal Supplemental General Fund Budget	1,036,262	1,025,855	10,407
Adjustment for Qualifying Budget Credits			
Reimbursements	0	10,407	(10,407)
Total Expenditures	1,036,262	1,036,262	0
Receipts Over (Under) Expenditures	(3,518)		
Unencumbered Cash, Beginning	86,920		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 83,402		



## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 3

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>At-Risk Fund (K-12)</b>			
Receipts:			
Transfer from General Fund	\$ 50,000	100,000	50,000
Transfer from Supplemental General Fund	<u>100,000</u>	<u>75,000</u>	<u>(25,000)</u>
Total Receipts	<u>150,000</u>	<u>175,000</u>	<u>(25,000)</u>
Expenditures:			
Instruction	141,407	220,000	(78,593)
Operations and Maintenance	<u>0</u>	<u>4,000</u>	<u>(4,000)</u>
Total Expenditures	<u>141,407</u>	<u>224,000</u>	<u>(82,593)</u>
Receipts Over (Under) Expenditures	8,593		
Unencumbered Cash, Beginning	127,204		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 135,797</u>		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 4

	Actual	Budget	Variance Over (Under)
<b>Capital Outlay Fund</b>			
Receipts:			
Ad Valorem Tax	\$ 388,952	365,734	23,218
Delinquent Tax	1,606	3,799	(2,193)
Motor Vehicle and 16/20M Vehicle Tax	30,482	25,817	4,665
Recreational Vehicle Tax	748	581	167
Commercial Vehicle Tax	2,452	2,009	443
Interest on Idle Funds	16,045	0	16,045
Other Revenue From Local Source	379,136	350,000	29,136
Total Receipts	819,421	747,940	71,481
Expenditures:			
Instruction	40,643	63,500	(22,857)
Student Support Services	19,680	1,000	18,680
General Administration	12,778	15,000	(2,222)
School Administration	0	1,500	(1,500)
Operations and Maintenance	57,379	75,000	(17,621)
Transportation	76,412	175,000	(98,588)
Site Improvement	10,065	750,000	(739,935)
Building Improvements	300,995	110,000	190,995
Total Expenditures	517,952	1,191,000	(673,048)
Receipts Over (Under) Expenditures	301,469		
Unencumbered Cash, Beginning	463,459		
Prior Year Cancelled Encumbrances	2,500		
Unencumbered Cash, Ending	\$ 767,428		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 5

	Actual	Budget	Variance Over (Under)
<b>Food Service Fund</b>			
Receipts:			
Student Lunches	\$ 79,491	75,100	4,391
Student Breakfast	5,961	2,685	3,276
Food Program Sales (Non-Reimbursable)	4,714	16,000	(11,286)
Federal Aid	93,168	96,633	(3,465)
State Aid	2,293	1,880	413
Miscellaneous	13,014	0	13,014
Transfer from General Fund	15,000	0	15,000
Transfer from Supplemental General Fund	3,956	10,000	(6,044)
Total Receipts	217,597	202,298	15,299
Expenditures:			
Operations and Maintenance	218,773	5,000	213,773
Food Service Operation	13	223,350	(223,337)
Total Expenditures	218,786	228,350	(9,564)
Receipts Over (Under) Expenditures	(1,189)		
Unencumbered Cash, Beginning	61,738		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 60,549		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
<b>Recreation Commission Fund</b>			
Receipts:			
Ad Valorem Tax	\$ 170,085	160,416	9,669
Delinquent Tax	911	1,668	(757)
Motor Vehicle and 16/20M Vehicle Tax	15,895	13,469	2,426
Recreational Vehicle Tax	384	304	80
Commercial Vehicle Tax	1,129	1,049	80
Total Receipts	188,404	176,906	11,498
Expenditures:			
Community Service Operations	188,000	188,000	0
Receipts Over (Under) Expenditures	404		
Unencumbered Cash, Beginning	37,014		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 37,418		
<b>Recreation Commission Employee Benefits Fund</b>			
Receipts:			
Ad Valorem Tax	\$ 10,844	10,096	748
Delinquent Tax	40	106	(66)
Motor Vehicle and 16/20M Vehicle Tax	903	829	74
Recreational Vehicle Tax	22	19	3
Commercial Vehicle Tax	70	64	6
Total Receipts	11,879	11,114	765
Expenditures:			
Community Service Operations	12,000	12,000	0
Receipts Over (Under) Expenditures	(121)		
Unencumbered Cash, Beginning	1,090		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 969		



## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 7

	Actual	Budget	Variance Over (Under)
<b>Special Education Fund</b>			
Receipts:			
Other Revenue From Local Source	\$ 49,533	0	49,533
Transfer from General Fund	715,663	660,000	55,663
Transfer from Supplemental General Fund	171,025	142,037	28,988
Total Receipts	936,221	802,037	134,184
Expenditures:			
Instruction	822,044	936,820	(114,776)
Instructional Support Staff	8,630	7,000	1,630
Operations and Maintenance	18	10,100	(10,082)
Student Transportation Services-Supervision	236	1,010	(774)
Total Expenditures	830,928	954,930	(124,002)
Receipts Over (Under) Expenditures	105,293		
Unencumbered Cash, Beginning	217,077		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 322,370		
<b>Career and Postsecondary Education Fund</b>			
Receipts:			
Transfer from General Fund	\$ 70,000	100,000	(30,000)
Expenditures:			
Instruction	95,065	121,350	(26,285)
Operations and Maintenance	2,338	11,500	(9,162)
Total Expenditures	97,403	132,850	(35,447)
Receipts Over (Under) Expenditures	(27,403)		
Unencumbered Cash, Beginning	109,985		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 82,582		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 8

	Actual	Budget	Variance Over (Under)
<b>KPERS Special Retirement Contribution Fund</b>			
Receipts:			
State Aid	\$ 264,782	390,345	(125,563)
Expenditures:			
Instruction	178,818	272,873	(94,055)
Student Support Services	10,086	14,658	(4,572)
Instructional Support	2,557	4,725	(2,168)
General Administration	9,916	13,500	(3,584)
School Administration	20,085	25,682	(5,597)
Central Services	7,541	9,585	(2,044)
Operations and Maintenance	19,831	23,625	(3,794)
Student Transportation Services	9,113	14,897	(5,784)
Food Service	6,835	10,800	(3,965)
Total Expenditures	264,782	390,345	(125,563)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 0		
<b>Gifts and Grants Fund</b>			
Receipts:			
Gifts and Grants	\$ 81,916	0	81,916
Interest on Idle Funds	80	0	80
Total Receipts	81,996	0	81,996
Expenditures:			
Instruction	70,000	13,004	56,996
Receipts Over (Under) Expenditures	11,996		
Unencumbered Cash, Beginning	16,426		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 28,422		

**UNIFIED SCHOOL DISTRICT NO. 208**  
**WaKeeney, Kansas**  
 Special Purpose Funds  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019

SCHEDULE 2  
 Page 9

	<u>Actual</u>
<b>Textbook and Student Material Revolving Fund</b>	
Receipts:	
Miscellaneous	\$ <u>34,528</u>
Expenditures:	
Instruction	9,226
Student Support Services	<u>19,844</u>
Total Expenditures	<u>29,070</u>
Receipts Over (Under) Expenditures	5,458
Unencumbered Cash, Beginning	46,635
Prior Year Cancelled Encumbrances	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>52,093</u></u>
 <b>Contingency Reserve Fund</b>	
Receipts	\$ <u>0</u>
Expenditures	<u>0</u>
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	213,650
Prior Year Cancelled Encumbrances	<u>0</u>
Unencumbered Cash, Ending	<u><u>213,650</u></u>



## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Special Purpose Funds

Federal Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 10

	REAP Grant	Title I	Title II A	Title IV	Total	Budget	Over (Under)
Receipts:							
Federal Aid	\$ 30,238	44,955	11,087	11,911	98,191	57,233	40,958
Expenditures:							
Instruction	30,163	44,463	5,406	11,911	91,943	56,225	(35,718)
Student Support Services	75	0	0	0	75	0	(75)
School Administration	0	0	476	0	476	4,000	3,524
Total Expenditures	30,238	44,463	5,882	11,911	92,494	60,225	(32,269)
Receipts Over (Under) Expenditures	0	492	5,205	0	5,697		
Unencumbered Cash, Beginning	0	(492)	(5,205)	0	(5,697)		
Prior Year Cancelled Encumbrances	0	0	0	0	0		
Unencumbered Cash, Ending	\$ 0	0	0	0	0		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Bond and Interest Funds

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 2

Page 11

	Actual	Budget	Variance Over (Under)
<b>Bond and Interest Fund</b>			
Receipts:			
Ad Valorem Tax	\$ 265,546	249,964	15,582
Delinquent Tax	1,172	2,841	(1,669)
Motor Vehicle and 16/20M Vehicle Tax	21,582	18,319	3,263
Recreational Vehicle Tax	532	413	119
Commercial Vehicle Tax	1,808	1,426	382
Total Receipts	290,640	272,963	17,677
Expenditures:			
Principal	205,000	205,000	0
Interest	26,716	30,048	(3,332)
Total Expenditures	231,716	235,048	(3,332)
Receipts Over (Under) Expenditures	58,924		
Unencumbered Cash, Beginning	445,109		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 504,033		

## UNIFIED SCHOOL DISTRICT NO. 208

## SCHEDULE 3

WaKeeney, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2019	2,820	2,326	5,146	0
Class of 2020	2,537	6,309	5,104	3,742
Class of 2021	1,155	1,112	0	2,267
Class of 2022	0	1,266	0	1,266
Cheerleaders	1,124	3,169	3,804	489
FFA	12,413	38,670	32,731	18,352
Trap Shooting Club	0	6,921	4,889	2,032
FCCLA	4,247	2,509	2,349	4,407
Danceline	1,527	605	610	1,522
KAYS	2,493	6,204	5,631	3,066
National Honor Society	1,344	506	984	866
FCA	3,224	1,232	1,812	2,644
Science Club	3,513	586	264	3,835
Student Council	3,482	4,001	4,171	3,312
T-Club	5,105	7,267	7,285	5,087
Weight Club	2,169	4,110	4,175	2,104
TCHS Business	5,891	30,101	29,689	6,303
Sales Tax Clearing	0	12,135	12,135	0
Elementary:				
Interest Income	35	0	0	35
8th Grade	99	0	0	99
WGS Classes	4,729	874	521	5,082
Pep Club	192	1,286	372	1,106
Playground Fund	374	0	0	374
KAYS	3,929	9,438	7,778	5,589
Sales Tax Clearing	29	62	91	0
District:				
Sales Tax Clearing	449	11,434	11,883	0
Total Agency Funds	\$ 62,880	152,123	141,424	73,579



UNIFIED SCHOOL DISTRICT NO. 208  
 WaKeeney, Kansas  
 District Activity Funds  
 Schedule of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2019

SCHEDULE 4

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>						
High School:						
Athletics	\$ 29,116	69,415	67,929	30,602	0	30,602
Forensics/Drama	4,618	2,725	3,530	3,813	0	3,813
Vocal	3,586	3,082	2,878	3,790	0	3,790
Elementary:						
Athletics	2,800	3,922	6,720	2	0	2
<b>School Projects</b>						
High School:						
Concessions	18,562	46,121	46,410	18,273	0	18,273
Yearbook	8,826	4,180	5,971	7,035	0	7,035
Renaissance	1,251	6,322	5,656	1,917	0	1,917
Elementary:						
Fees	75	0	75	0	0	0
<b>Total District Activity Funds</b>	<b>\$ 68,834</b>	<b>135,767</b>	<b>139,169</b>	<b>65,432</b>	<b>0</b>	<b>65,432</b>

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Related Municipal Entity

## USD No. 208 Recreation Commission

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 5

Page 1

	Actual	Budget	Variance Over (Under)
<b>General Fund</b>			
Receipts:			
Appropriations	\$ 216,270	173,512	42,758
Program Fees	17,496	15,000	2,496
Wellness Memberships	56,766	45,000	11,766
Miscellaneous	2,556	5,000	(2,444)
Interest on Idle Funds	3,363	1,000	2,363
Total Receipts	296,451	239,512	56,939
Expenditures:			
Advertising	3,007	2,500	507
Arts and Leisure Activities	5,041	4,000	1,041
Business Promotions	1,919	2,600	(681)
Capital Outlay	108,749	162,000	(53,251)
Concession Supplies	64	0	64
Continuing Education	79	0	79
Miscellaneous	1,395	2,500	(1,105)
Office Expense	9,896	9,000	896
Officiating Fees	7,912	8,500	(588)
Park - Utilities	1,723	3,500	(1,777)
Park - Maintenance and Improvements	20,624	12,000	8,624
Payroll	78,591	85,000	(6,409)
Property/Casualty Insurance	12,624	12,500	124
Repairs - Insurance Claim	3,306	30,494	(27,188)
Senior Center - Capital Project	4,225	0	4,225
Senior Center - Utilities	2,815	4,500	(1,685)
Senior Center - Other	607	1,500	(893)
Sports Program and Equipment	11,388	14,000	(2,612)
Swimming Pool Apportionment	22,843	23,287	(444)
Use of Cash Carryover	0	20,000	(20,000)
Wellness Center:			
Advertising	0	600	(600)
Equipment Payment	29,675	0	29,675
Maintenance	6,291	7,000	(709)
Miscellaneous	1,575	2,000	(425)
Supplies	4,352	5,000	(648)
Utilities	13,277	15,000	(1,723)
Total Expenditures	351,978	427,481	(75,503)
Receipts Over (Under) Expenditures	(55,527)		
Unencumbered Cash, Beginning	578,479		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 522,952		

## UNIFIED SCHOOL DISTRICT NO. 208

WaKeeney, Kansas

Related Municipal Entity

## USD No. 208 Recreation Commission

Schedule of Receipts and Expenditures- Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2019

SCHEDULE 5

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	Actual	Budget	Variance Over (Under)
<b>Employee Benefits Fund</b>			
Receipts:			
Appropriations	\$ 15,832	9,800	6,032
Expenditures:			
Employer FICA	6,165	7,000	(835)
Employer KPERS	6,796	6,800	(4)
Health Insurance	5,438	7,700	(2,262)
Cell Phone Reimbursement	1,300	1,200	100
Unemployment Insurance	0	500	(500)
Workers Compensation Insurance	993	1,500	(507)
Total Expenditures	20,692	24,700	(4,008)
Receipts Over (Under) Expenditures	(4,860)		
Unencumbered Cash, Beginning	39,468		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	\$ 34,608		