

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

REGULATORY BASIS  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED JUNE 30, 2019

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2019

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UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

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## FINANCIAL SECTION





## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

### **Report on the Financial Statement**

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2019, 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 1 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 the 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 457, Garden City, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on 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 accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of Unified School District No. 457, Garden City, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 457, Garden City, Kansas, as of June 30, 2019, and the respective aggregate receipts and expenditures for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the *Kansas Municipal Audit and Accounting Guide* as described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The regulatory basis summary of expenditures – actual and budget, the regulatory basis individual fund schedules of receipts and expenditures – actual and budget, the regulatory basis schedule of receipts and disbursements – student activity funds, and the regulatory basis schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement; however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. In addition, the other supplemental information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, 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), is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Such information presented in Schedules 1 through 6, including the Schedule of Expenditures of Federal Awards, 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, including the Schedule of Expenditures of Federal Awards, 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.



We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2018, (not presented herein), and have issued our report thereon dated October 29, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <https://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2019, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the basic financial statement as a whole. The other supplemental information (Graphs 1 through 3 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has not been subjected to the auditing procedures applied in the audit of the financial statement, and accordingly, we do not express an opinion or provide any assurance on it.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2019, 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.

  
LEWIS, HOOPER & DICK, LLC

November 19, 2019

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Summary of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

	Unencumbered Cash Balance July 1, 2018	Prior Year Canceled Encumbrances	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2019	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2019
General Funds:							
General	\$ 7,170	\$ 11,879	\$ 52,112,355	\$ 52,116,910	\$ 14,494	\$ 4,643,804	\$ 4,658,298
Supplemental General	728,992	15,952	16,531,342	16,661,580	614,706	617,373	1,232,079
Special Purpose Funds:							
At Risk (4 year old)	154,174	-	800,000	578,240	375,934	59,484	435,418
At Risk (K-12)	976,427	-	9,700,000	9,073,449	1,602,978	227,150	1,830,128
Bilingual Education	731,682	-	3,150,000	2,781,504	1,100,178	208,411	1,308,589
Virtual Education	140,985	-	200,000	105,050	235,935	7,053	242,988
Capital Outlay	6,806,737	30,632	5,151,884	4,046,781	7,942,472	2,383,393	10,325,865
Driver Training	80,993	-	31,055	16,590	95,458	2,734	98,192
Food Service	915,903	-	4,507,762	4,457,271	966,394	-	966,394
Professional Development	1,154,898	13,027	323,053	330,530	1,160,448	30,605	1,191,053
Parent Education	-	-	304,172	304,172	-	19,625	19,625
Summer School	73,272	-	-	22,879	50,393	-	50,393
Special Education	2,373,555	184	10,213,391	9,974,707	2,612,423	671,893	3,284,316
Career and Postsecondary Education	362,777	2,305	1,325,000	1,105,125	584,957	14,032	598,989
Health Care Reserve	3,765,886	-	11,238,676	11,873,272	3,131,290	710,325	3,841,615
KPERs Special Retirement Contribution	-	-	3,274,028	3,274,028	-	-	-
Contingency Reserve	3,700,000	-	800,000	800,000	3,700,000	-	3,700,000
Textbook Rental	2,281,676	-	701,939	1,608,318	1,375,297	314,345	1,689,642
Grant Activity	145,283	275	6,604,953	7,124,966	(374,455)	665,534	291,079
District Activities	-	-	1,777,656	1,777,656	-	500,434	500,434
Bond and Interest Funds:							
Bond and Interest	2,809,858	-	7,947,501	7,462,544	3,294,815	-	3,294,815
Agency Funds:							
Interest on Idle Funds	-	-	216,163	216,163	-	-	-
Payroll	-	-	49,802,562	49,802,562	-	90,505	90,505
Totals (excluding School activity funds) (memorandum only)	<u>\$ 27,210,268</u>	<u>\$ 74,254</u>	<u>\$ 186,713,492</u>	<u>\$ 185,514,297</u>	<u>\$ 28,483,717</u>	<u>\$ 11,166,700</u>	<u>\$ 39,650,417</u>

## Composition of Cash:

Commerce Bank	\$ 89,904
Plus deposits in transit	3,495,618
Less outstanding checks	(588,905)
Total cash - Commerce Bank	<u>2,996,617</u>

American State Bank	535,139
Less outstanding checks	(7,450)
Total cash - American State Bank	<u>527,689</u>

Petty cash accounts	<u>250</u>
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## Investments:

Repurchase agreements:	
Commerce Bank	22,153,120
Money market accounts:	
American State Bank	139,756
Certificates of deposit:	
Commerce Bank	14,000,000
Valley State Bank	203,008
Total investments	<u>36,495,884</u>

Total cash	40,020,440
Less School activity funds	(370,023)

Total cash (excluding School activity funds)	<u>\$ 39,650,417</u>
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The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipality).

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 *Kansas Municipal Audit and Accounting Guide* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

C. Regulatory basis fund types

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

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

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

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

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

Business funds – funds financed in whole or in part by fees charged to users of the goods or services (i.e., enterprise and internal service fund, etc.).

Trust funds – 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.).



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

1. Summary of significant accounting policies (continued)

C. Regulatory basis fund types (continued)

Agency funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments, including certificates of deposit, at June 30, 2019, is \$36,495,884.

E. Property taxes and special assessments

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 counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

2. Stewardship, compliance and accountability

A. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, 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 15th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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.

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures, resulting in additional budget authority as follows:

Fund	Increase
General	\$ 70,140

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

All legal annual operating budgets are prepared using the regulatory basis of accounting. Receipts are recognized when cash is received. 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Health Care Reserve  
Contingency Reserve  
Textbook Rental  
Grant Activity  
District Activities

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.



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

2. Stewardship, compliance and accountability (continued)

B. Compliance with finance related legal and contractual provisions

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of finance related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2019.

C. Deficit unencumbered cash

The following funds had deficit unencumbered cash balances as of June 30, 2019:

2019 Title I Grant	\$ 400,000
2019 Title I-D Local Delinquency Grant	26,170
2020 Title I Part C Migrant Summer Grant	289
2019 Kansas Preschool Pilot Grant	10,519
2019 Striving Readers LiNK Grant	90,403

Grant funds and other reimbursements were due to the District at year end to cover the deficits in these grant funds.

3. Detailed note on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	\$ 17,867,070
Repurchase agreements - Treasury obligations	22,153,120
Cash on hand	250
Total cash	<u>\$ 40,020,440</u>

At June 30, 2019, the District had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)		Rating
		Less than 1	1-2	
Repurchase agreements - Treasury obligations	\$ 22,153,120	\$ 22,153,120	\$ -	N/A
Total fair value	<u>\$ 22,153,120</u>	<u>\$ 22,153,120</u>	<u>\$ -</u>	

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

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



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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. The District's allocation of investments as of June 30, 2019, is as follows:

<u>Investments</u>	<u>Percentage of Investments</u>
Treasury obligations	100.00%

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 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 no designated "peak periods".

At June 30, 2019, the District's carrying amount of deposits was \$17,867,070 and the bank balance was \$14,967,807. Of the bank balance, 94% was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$703,008 was covered by federal depository insurance and \$14,264,799 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	<u>Commerce Bank</u>	<u>American State Bank</u>	<u>Valley State Bank</u>
FDIC coverage	\$ 250,000	\$ 250,000	\$ 203,008
Pledged securities at market value	20,962,983	1,815,664	-
Total coverage	<u>\$ 21,212,983</u>	<u>\$ 2,065,664</u>	<u>\$ 203,008</u>
Funds on deposit	<u>\$ 14,089,904</u>	<u>\$ 674,895</u>	<u>\$ 203,008</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Custodial credit risk - investments

Custodial credit risk for an investment 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.

B. In-substance receipt in transit

The District received \$3,495,618 subsequent to June 30, 2019, and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

3. Detailed note on all funds (continued)

C. Capital projects

Capital project authorizations with approved change orders compared to disbursements and accounts payable from date of inception to June 30, 2019, are as follows:

Project	Authorization	Disbursements and Accounts Payable to Date	Committed
Bus lane and parking lot for YMCA Dome Project	\$ 476,026	\$ 480,476	\$ -
District wide carpet installation	71,000	71,000	-
Window replacement - Edith Scheuerman	28,136	28,136	-
Concrete installation - Plymell	74,280	74,280	-
Carpet replacement - Florence Wilson and Victor Ornelas	114,800	114,800	-
Gym floor replacement - Edith Scheuerman	14,400	14,400	-
HVAC installation - Gertrude Walker	401,852	401,852	-
Lighting upgrade - Gertrude Walker	39,700	39,657	-
Running track - Memorial Stadium	373,950	309,843	63,273
LED lighting upgrade - JD Adams	12,450	12,450	-
Exterior insulation and finish systems restoration - Charles Stone Intermediate Center	142,544	128,290	14,254
Tangeman Sports Complex repairs	64,321	64,321	-
Fascia and soffit repairs - Jennie Barker Elementary School	32,109	32,109	-
HVAC improvements - Abe Hubert and Horace Good	26,389	26,389	-
LED lighting upgrade - Buffalo Jones	32,257	32,257	-
LED lighting upgrade - Jennie Wilson	21,075	21,075	-
Track surface repairs - Garden City High School	17,700	-	17,700
District roof repairs	1,160,912	-	1,160,912
Core switch replacement - Garden City High School	137,614	137,096	-
Access points and switches - Bernadine Sitts, Charles Stone, Plymell, Gertrude Walker, and Jennie Wilson	69,338	3,555	56,648
Carpet and VCT replacement - Florence Wilson	134,500	75,000	59,500
EIFS restoration - Bernadine Sitts	152,436	-	152,436
Engineering services for HVAC - Abe Hubert, Alta Brown, and Horace Good	69,800	-	69,800

D. Long-term debt

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

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2018	Additions	Reductions/ Payments	Balance June 30, 2019	Interest Paid
General obligation bonds payable:									
School building	12-30-08	5.250%	09-01-33	\$ 10,000,000	\$ 220,000	\$ -	\$ 220,000	\$ -	\$ 5,638
School building	07-01-09	6.783%	09-01-34	63,200,000	-	-	-	-	4,223,956
School building	06-10-15	4.000%	09-01-33	9,305,000	9,305,000	-	-	9,305,000	306,000
School building	04-25-16	5.000%	09-01-34	65,080,000	65,080,000	-	-	65,080,000	-
School building	05-10-16	5.000%	09-01-24	21,130,000	18,820,000	-	1,830,000	16,990,000	876,950
Total long-term debt					\$ 93,425,000	\$ -	\$ 2,050,000	\$ 91,375,000	\$ 5,412,544

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

3. Detailed note on all funds (continued)

D. Long-term debt (continued)

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

Fiscal Year Ended June 30,	Principal	Interest	Total
2020	\$ 2,505,000	\$ 6,592,309	\$ 9,097,309
2021	3,060,000	5,621,884	8,681,884
2022	3,385,000	3,359,531	6,744,531
2023	3,730,000	3,193,056	6,923,056
2024	4,110,000	3,009,056	7,119,056
2025-2029	26,570,000	11,725,830	38,295,830
2030-2034	38,665,000	5,090,910	43,755,910
2035	9,350,000	151,938	9,501,938
Total	<u>\$ 91,375,000</u>	<u>\$ 38,744,514</u>	<u>\$ 130,119,514</u>

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. The amount of debt outstanding does not exceed the statutory limit.

Advance refundings

On June 14, 2015, the District issued \$9,305,000 of general obligation bonds, Series 2015, for the purpose of advance refunding \$7,360,000 of general obligation bonds, Series 2008, and \$1,100,000 of general obligation bonds, Series 2009A. This advance refunding was undertaken to reduce debt service payments over the next eighteen years resulting in a decrease in total debt service payments of \$679,299 and in an economic gain of \$645,833. The reacquisition price exceeded the net carrying amount of the old debt by \$845,000. The proceeds from the bonds were placed in an escrow account to provide the future debt service payments with anticipation of calling the bonds when the bonds are callable. As a result, the refunded bonds were removed from the District's long-term debt as of June 14, 2015. The market value of the escrow account at June 30, 2019, was \$1,119,127.

On April 25, 2016, the District issued \$65,080,000 of general obligation bonds, Series 2016A, for the purpose of advance refunding \$63,200,000 of general obligation bonds, Series 2009B. This advance refunding was undertaken to reduce debt service payments over the next eighteen years resulting in a decrease in total debt service payments of \$1,946,745 and in an economic gain of \$1,820,841. The reacquisition price exceeded the net carrying amount of the old debt by \$1,880,000. The proceeds from the bonds were placed in an escrow account to provide the future debt service payments with anticipation of calling the bonds when the bonds are callable. As a result, the refunded bonds were removed from the District's long-term debt. The market value of the escrow account at June 30, 2019, was \$63,415,489.



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

3. Detailed note on all funds (continued)

D. Advance refundings (continued)

On May 10, 2016, the District issued \$21,130,000 of general obligation bonds, Series 2016B, and \$970,000 of general obligation bonds, Series 2016C, for the purpose of advance refunding \$22,005,000 of general obligation bonds, Series 2009A. This advance refunding was undertaken to reduce debt service payments over the next eight years resulting in a decrease in total debt service payments of \$615,070 and in an economic gain of \$607,056. The reacquisition price exceeded the net carrying amount of the old debt by \$95,000. The proceeds from the bonds were placed in an escrow account to provide the future debt service payments with anticipation of calling the bonds when the bonds are callable. As a result, the refunded bonds were removed from the District's long-term debt. The market value of the escrow account at June 30, 2019, was \$17,297,693.

E. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 year old)	\$ 800,000
General	At Risk (K-12)	7,000,000
General	Bilingual Education	2,350,000
General	Virtual Education	200,000
General	Professional Development	300,000
General	Parent Education	101,391
General	Special Education	9,704,555
General	Career and Postsecondary Education	1,325,000
General	Contingency Reserve	800,000
General	Textbook Rental	450,000
Supplemental General	At Risk (K-12)	2,700,000
Supplemental General	Bilingual Education	800,000
Contingency Reserve	Supplemental General	800,000
		<u>\$ 27,330,946</u>

4. Other information

A. Risk management and self-insurance

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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of \$12,366,207. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

4. Other information (continued)

B. Post-employment health care 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 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 direct cost to the District under this program.

C. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days greater than 70 (not to exceed 15 days) may be sold to the District at a rate of \$130 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid \$25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2019, at \$1,068,294.

D. 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.



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

4. Other information (continued)

D. Defined benefit pension plan (continued)

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 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01% for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$3,274,028 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 \$68,736,270. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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.

E. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2019.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to the Financial Statement  
For the Year Ended June 30, 2019

4. Other information (continued)

E. Commitments and contingencies (continued)

Litigation

The District is named as a party in a lawsuit. This lawsuit is in the discovery stages and the effect, if any, on the District is not determinable at this time. In the opinion of management, the ultimate outcome of this lawsuit will not have a material adverse effect on the financial condition of the District.

Operating leases

In fiscal year 2016, the District entered into an operating lease for a copier at the business office. Lease payments for the year ended June 30, 2019, amounted to \$19,900. Future payments are as follows:

<u>Fiscal Year Ended</u>	
2020	\$ 19,900
Total	<u>\$ 19,900</u>

In fiscal year 2017, the District entered into an operating lease for a copier at the business office. Lease payments for the year ended June 30, 2019, amounted to \$37,658. Future payments are as follows:

<u>Fiscal Year Ended</u>	
2020	\$ 37,658
2021	<u>18,829</u>
Total	<u>\$ 56,487</u>

In fiscal year 2018, the District entered into an operating lease for a copier at plant facilities. Lease payments for the year ended June 30, 2019, amounted to \$10,688. Future payments are as follows:

<u>Fiscal Year Ended</u>	
2020	\$ 10,688
2021	10,688
2022	10,688
2023	<u>9,797</u>
Total	<u>\$ 41,861</u>

Subsequent events

Subsequent to June 30, 2019, the District entered into contracts for improvements, vehicles, and equipment totaling \$243, 937.

REGULATORY REQUIRED SUPPLEMENTAL INFORMATION



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
(Budgeted Funds Only)  
For the Year Ended June 30, 2019

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 52,700,479	\$ (653,709)	\$ 70,140	\$ 52,116,910	\$ 52,116,910	\$ -
Supplemental General	16,821,200	(159,620)	-	16,661,580	16,661,580	-
Special Purpose Funds:						
At Risk (4 year old)	582,200	-	-	582,200	578,240	(3,960)
At Risk (K-12)	10,600,000	-	-	10,600,000	9,073,449	(1,526,551)
Bilingual Education	3,185,650	-	-	3,185,650	2,781,504	(404,146)
Virtual Education	309,850	-	-	309,850	105,050	(204,800)
Capital Outlay	10,451,634	-	-	10,451,634	4,046,781	(6,404,853)
Driver Training	81,400	-	-	81,400	16,590	(64,810)
Food Service	4,997,710	-	-	4,997,710	4,457,271	(540,439)
Professional Development	1,243,820	-	-	1,243,820	330,530	(913,290)
Parent Education	359,387	-	-	359,387	304,172	(55,215)
Summer School	43,500	-	-	43,500	22,879	(20,621)
Special Education	12,955,782	-	-	12,955,782	9,974,707	(2,981,075)
Career and Postsecondary Education	1,195,963			1,195,963	1,105,125	(90,838)
KPERS Special Retirement Contribution	7,976,435	-	-	7,976,435	3,274,028	(4,702,407)
Bond and Interest Funds:						
Bond and Interest	7,462,544	-	-	7,462,544	7,462,544	-

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
Delinquent tax	\$ -	\$ 5,656	\$ -	\$ 5,656
Other county sources	134,834	44,936	-	44,936
State sources	50,456,888	52,002,944	52,693,309	(690,365)
Mineral production tax	58,843	58,819	-	58,819
Total receipts	50,650,565	52,112,355	\$ 52,693,309	\$ (580,954)
Expenditures:				
Instruction	3,659,371	7,308,438	\$ 10,286,626	\$ (2,978,188)
Student support services	2,742,550	2,880,299	2,939,088	(58,789)
Instructional support staff	2,046,284	2,291,502	3,188,630	(897,128)
General administration	933,168	965,310	1,008,550	(43,240)
School administration	3,932,349	4,251,185	4,263,811	(12,626)
Central services	1,602,411	1,672,092	993,200	678,892
Operations and maintenance	7,545,836	7,576,011	8,549,236	(973,225)
Student transportation supervision	288,379	307,339	373,520	(66,181)
Vehicle operating services	1,204,792	1,255,703	1,469,620	(213,917)
Vehicle services and maintenance services	531,058	419,525	394,500	25,025
Other student transportation services	4,139	29,026	-	29,026
Other supplemental services	28,857	29,917	-	29,917
Community service operations	29,905	29,468	-	29,468
Architectural and engineering services	9	9	-	9
Operating transfers out	26,011,889	23,030,946	19,233,698	3,797,248
Adjustment to comply with Legal Max	-	-	(653,709)	653,709
Total	50,560,997	52,046,770	52,046,770	-
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	89,569	70,140	70,140	-
Total expenditures	50,650,566	52,116,910	\$ 52,116,910	\$ -
Receipts under expenditures	(1)	(4,555)		
Unencumbered cash, beginning	1	7,170		
Adjustment to unencumbered cash for prior year canceled encumbrances	7,170	11,879		
Unencumbered cash, ending	\$ 7,170	\$ 14,494		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Supplemental General Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Ad valorem tax	\$ 5,054,873	\$ 4,378,994	\$ 4,649,730	\$ (270,736)
Delinquent tax	115,398	142,196	27,234	114,962
Motor vehicle tax	609,401	734,747	345,772	388,975
Recreational vehicle tax	6,396	17,914	4,109	13,805
Other county sources	105,073	80,659	158,943	(78,284)
State sources	10,327,917	10,376,832	10,476,243	(99,411)
Machinery and equipment aid	12,022	-	-	-
Transfer from Contingency Reserve	-	800,000	833,000	(33,000)
Total receipts	16,231,080	16,531,342	\$ 16,495,031	\$ 36,311
Expenditures:				
Instruction:				
Salaries	10,853,747	9,406,174	\$ 9,309,955	\$ 96,219
Employee benefits	2,925,804	1,952,153	2,042,597	(90,444)
Equipment	1,001,885	1,087,980	1,003,100	84,880
Total instruction	14,781,436	12,446,307	12,355,652	90,655
Instructional support staff:				
Purchased property services	723,212	692,922	658,148	34,774
Supplies	12,061	7,438	11,000	(3,562)
Equipment	41,291	14,913	61,400	(46,487)
Total instructional support staff	776,564	715,273	730,548	(15,275)
Other supplemental services:				
Equipment	200,000	-	235,000	(235,000)
Transfers to:				
At Risk (K-12)	-	2,700,000	2,700,000	-
Bilingual Education	-	800,000	800,000	-
Total transfers to	-	3,500,000	3,500,000	-
Adjustment to Legal Max Budget	-	-	(159,620)	159,620
Total expenditures	15,758,000	16,661,580	\$ 16,661,580	\$ -
Receipts over (under) expenditures	473,080	(130,238)		
Unencumbered cash, beginning	251,739	728,992		
Adjustment to unencumbered cash for prior year canceled encumbrances	4,173	15,952		
Unencumbered cash, ending	\$ 728,992	\$ 614,706		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 At Risk (4 Year Old) Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ 8,700	\$ -	\$ -	\$ -
Transfer from General	500,000	800,000	500,000	300,000
Total receipts	508,700	800,000	\$ 500,000	\$ 300,000
Expenditures:				
Instruction:				
Salaries	404,815	421,276	\$ 402,300	\$ 18,976
Employee benefits	121,300	156,964	129,900	27,064
Equipment	-	-	50,000	(50,000)
Total expenditures	526,115	578,240	\$ 582,200	\$ (3,960)
Receipts over (under) expenditures	(17,415)	221,760		
Unencumbered cash, beginning	171,589	154,174		
Unencumbered cash, ending	\$ 154,174	\$ 375,934		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
At Risk (K-12) Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 9,000,000	\$ 7,000,000	\$ 7,000,000	\$ -
Transfer from Supplemental General	-	2,700,000	2,700,000	-
Total receipts	9,000,000	9,700,000	\$ 9,700,000	\$ -
Expenditures:				
Instruction:				
Salaries	7,116,998	6,794,711	\$ 7,698,720	\$ (904,009)
Employee benefits	1,835,866	1,721,636	1,874,540	(152,904)
Supplies	44,731	39,553	84,600	(45,047)
Other	-	-	500,000	(500,000)
Total instruction	8,997,595	8,555,900	10,157,860	(1,601,960)
Student support services:				
Salaries	169,358	186,080	186,200	(120)
Employee benefits	12,446	13,676	14,300	(624)
Purchased professional and technical services	90,000	160,437	90,000	70,437
Total student support services	271,804	360,193	290,500	69,693
School administration:				
Salaries	128,834	136,239	123,000	13,239
Employee benefits	20,493	21,117	28,640	(7,523)
Total school administration	149,327	157,356	151,640	5,716
Total expenditures	9,418,726	9,073,449	\$ 10,600,000	\$ (1,526,551)
Receipts over (under) expenditures	(418,726)	626,551		
Unencumbered cash, beginning	1,395,111	976,427		
Adjustment to unencumbered cash for prior year canceled encumbrances	42	-		
Unencumbered cash, ending	\$ 976,427	\$ 1,602,978		



UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Bilingual Education Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 2,350,000	\$ 2,350,000	\$ 1,700,000	\$ 650,000
Transfer from Supplemental General	-	800,000	800,000	-
Total receipts	2,350,000	3,150,000	\$ 2,500,000	\$ 650,000
Expenditures:				
Instruction:				
Salaries	1,961,048	2,064,633	\$ 2,173,500	\$ (108,867)
Employee benefits	479,870	509,377	532,900	(23,523)
Supplies	10,851	4,929	6,500	(1,571)
Other	-	-	300,000	(300,000)
Total instruction	2,451,769	2,578,939	3,012,900	(433,961)
Instructional support staff:				
Salaries	20,816	100,977	97,600	3,377
Employee benefits	3,967	18,155	20,450	(2,295)
Other purchased services	941	2,523	5,000	(2,477)
Total instructional support staff	25,724	121,655	123,050	(1,395)
School administration:				
Salaries	27,986	65,646	35,100	30,546
Employee benefits	7,017	10,739	9,600	1,139
Supplies	5,020	4,525	5,000	(475)
Total school administration	40,023	80,910	49,700	31,210
Total expenditures	2,517,516	2,781,504	\$ 3,185,650	\$ (404,146)
Receipts over (under) expenditures	(167,516)	368,496		
Unencumbered cash, beginning	899,198	731,682		
Unencumbered cash, ending	\$ 731,682	\$ 1,100,178		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Virtual Education Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
Transfer from General	\$ 50,000	\$ 200,000	\$ 200,000	\$ -
Expenditures:				
Instruction:				
Salaries	74,052	78,226	\$ 79,150	\$ (924)
Employee benefits	19,087	19,744	20,700	(956)
Supplies	1,899	7,080	10,000	(2,920)
Other	-	-	200,000	(200,000)
Total expenditures	95,038	105,050	\$ 309,850	\$ (204,800)
Receipts over (under) expenditures	(45,038)	94,950		
Unencumbered cash, beginning	186,023	140,985		
Unencumbered cash, ending	\$ 140,985	\$ 235,935		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Capital Outlay Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 2,697,968	\$ 2,844,503	\$ 2,769,485	\$ 75,018
Delinquent tax	38,755	64,282	14,553	49,729
Motor vehicle tax	146,815	388,998	182,830	206,168
Recreational vehicle tax	1,387	9,439	2,173	7,266
Other county sources	56,217	51,686	84,043	(32,357)
State sources	1,571,186	1,579,764	1,550,486	29,278
Machinery and equipment aid	2,445	-	-	-
Interest	24,986	173,333	-	173,333
Other	319,000	39,879	-	39,879
Transfer from General	1,000,000	-	-	-
Total receipts	<u>5,858,759</u>	<u>5,151,884</u>	<u>\$ 4,603,570</u>	<u>\$ 548,314</u>
Expenditures:				
Instruction	244,086	197,900	\$ 786,584	\$ (588,684)
Operations and maintenance	89,701	172,764	1,010,000	(837,236)
Transportation	296,475	594,926	240,000	354,926
Facilities acquisition and construction	<u>2,211,327</u>	<u>3,081,191</u>	<u>8,415,050</u>	<u>(5,333,859)</u>
Total expenditures	<u>2,841,589</u>	<u>4,046,781</u>	<u>\$ 10,451,634</u>	<u>\$ (6,404,853)</u>
Receipts over expenditures	3,017,170	1,105,103		
Unencumbered cash, beginning	3,726,772	6,806,737		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>62,795</u>	<u>30,632</u>		
Unencumbered cash, ending	<u>\$ 6,806,737</u>	<u>\$ 7,942,472</u>		



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Driver Training Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
State sources	\$ 16,384	\$ 14,259	\$ 13,000	\$ 1,259
Charges for services:				
Enrollment fees	18,977	16,796	20,000	(3,204)
Total receipts	35,361	31,055	\$ 33,000	\$ (1,945)
Expenditures:				
Instruction:				
Salaries	21,355	14,500	\$ 50,000	\$ (35,500)
Employee benefits	1,572	1,035	4,000	(2,965)
Purchased property services	260	245	13,000	(12,755)
Other purchased services	2,355	278	7,000	(6,722)
Supplies	767	532	7,400	(6,868)
Total expenditures	26,309	16,590	\$ 81,400	\$ (64,810)
Receipts over expenditures	9,052	14,465		
Unencumbered cash, beginning	71,941	80,993		
Unencumbered cash, ending	\$ 80,993	\$ 95,458		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Food Service Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ 3,524,090	\$ 3,551,178	\$ 3,394,043	\$ 157,135
State sources	46,811	43,833	39,334	4,499
Charges for services:				
School receipts	861,654	901,545	908,591	(7,046)
Other	-	11,206	-	11,206
Total receipts	<u>4,432,555</u>	<u>4,507,762</u>	<u>\$ 4,341,968</u>	<u>\$ 165,794</u>
Expenditures:				
Operations and maintenance:				
Other purchased services	<u>3,149</u>	<u>-</u>	<u>\$ 2,500</u>	<u>\$ (2,500)</u>
Food service operation:				
Salaries	1,505,061	1,569,092	1,567,000	2,092
Employee benefits	601,081	635,073	751,420	(116,347)
Purchased professional and technical services	12,574	9,661	-	9,661
Purchased property services	56,173	56,266	-	56,266
Other purchased services	10,393	13,658	24,750	(11,092)
Supplies	1,953,723	2,094,170	2,480,040	(385,870)
Equipment	17,386	79,351	100,000	(20,649)
Other	<u>-</u>	<u>-</u>	<u>72,000</u>	<u>(72,000)</u>
Total food service operation	<u>4,156,391</u>	<u>4,457,271</u>	<u>4,995,210</u>	<u>(537,939)</u>
Total expenditures	<u>4,159,540</u>	<u>4,457,271</u>	<u>\$ 4,997,710</u>	<u>\$ (540,439)</u>
Receipts over expenditures	273,015	50,491		
Unencumbered cash, beginning	<u>642,888</u>	<u>915,903</u>		
Unencumbered cash, ending	<u>\$ 915,903</u>	<u>\$ 966,394</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Professional Development Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
State sources	\$ 63,570	\$ 23,053	\$ 50,000	\$ (26,947)
Transfer from General	1,000,000	300,000	100,000	200,000
Total receipts	1,063,570	323,053	\$ 150,000	\$ 173,053
Expenditures:				
Instructional support staff:				
Salaries	42,281	35,825	\$ 131,800	\$ (95,975)
Employee benefits	154,627	114,600	169,320	(54,720)
Purchased professional and technical services	15,576	9,265	18,700	(9,435)
Other purchased services	200,656	170,840	924,000	(753,160)
Total expenditures	413,140	330,530	\$ 1,243,820	\$ (913,290)
Receipts over (under) expenditures	650,430	(7,477)		
Unencumbered cash, beginning	502,718	1,154,898		
Adjustment to unencumbered cash for prior year canceled encumbrances	1,750	13,027		
Unencumbered cash, ending	\$ 1,154,898	\$ 1,160,448		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Parent Education Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
Receipts:				
State sources	\$ 179,829	\$ 202,781	\$ 225,689	\$ (22,908)
Other	35,000	-	-	-
Transfer from General	81,889	101,391	133,698	(32,307)
Total receipts	296,718	304,172	\$ 359,387	\$ (55,215)
Expenditures:				
Student support services:				
Salaries	160,173	203,558	\$ 209,700	\$ (6,142)
Employee benefits	42,094	58,564	69,000	(10,436)
Purchased professional and technical services	65,000	-	27,687	(27,687)
Other purchased services	19,493	31,041	28,000	3,041
Supplies	9,958	11,009	25,000	(13,991)
Total expenditures	296,718	304,172	\$ 359,387	\$ (55,215)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Summer School Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Transfer from General	\$ 30,000	\$ -	\$ -	\$ -
Expenditures:				
Instruction:				
Salaries	19,748	21,304	\$ 40,000	\$ (18,696)
Employee benefits	1,509	1,575	3,500	(1,925)
Total expenditures	21,257	22,879	\$ 43,500	\$ (20,621)
Receipts over (under) expenditures	8,743	(22,879)		
Unencumbered cash, beginning	64,529	73,272		
Unencumbered cash, ending	\$ 73,272	\$ 50,393		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Special Education Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ 33,158	\$ -	\$ 1,834,672	\$ (1,834,672)
Other	471,714	508,836	-	508,836
Transfer from General	9,300,000	9,704,555	8,800,000	904,555
Total receipts	9,804,872	10,213,391	\$ 10,634,672	\$ (421,281)
Expenditures:				
Instruction:				
Salaries	5,487,603	5,522,237	\$ 7,496,517	\$ (1,974,280)
Employee benefits	1,912,168	1,891,760	2,566,355	(674,595)
Purchased professional and technical services	-	-	35,000	(35,000)
Supplies	10,842	6,604	87,000	(80,396)
Equipment	-	-	45,000	(45,000)
Total instruction	7,410,613	7,420,601	10,229,872	(2,809,271)
Student support services:				
Salaries	1,085,812	1,255,078	1,394,900	(139,822)
Employee benefits	229,739	255,103	282,100	(26,997)
Purchased professional and technical services	142,100	78,705	12,000	66,705
Supplies	6,550	7,082	17,000	(9,918)
Total student support services	1,464,201	1,595,968	1,706,000	(110,032)
Instructional support staff:				
Other purchased services	2,933	2,326	53,000	(50,674)
Other	-	-	19,000	(19,000)
Total instructional support staff	2,933	2,326	72,000	(69,674)
Special area administrative services:				
Salaries	453,061	407,737	397,800	9,937
Employee benefits	116,654	117,999	92,260	25,739
Other purchased services	619	36	2,850	(2,814)
Total special area administrative services	570,334	525,772	492,910	32,862
Operations and maintenance:				
Other purchased services	19,516	20,587	30,000	(9,413)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Special Education Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Vehicle operating services:				
Salaries	\$ -	\$ 5,118	\$ -	\$ 5,118
Employee benefits	-	392	-	392
Other purchased services	395,707	403,943	425,000	(21,057)
Total vehicle operating services	395,707	409,453	425,000	(15,547)
Total expenditures	9,863,304	9,974,707	\$ 12,955,782	\$ (2,981,075)
Receipts over (under) expenditures	(58,432)	238,684		
Unencumbered cash, beginning	2,431,985	2,373,555		
Adjustment to unencumbered cash for prior year canceled encumbrances	2	184		
Unencumbered cash, ending	\$ 2,373,555	\$ 2,612,423		



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Career and Postsecondary Education Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Federal sources	\$ -	\$ -	\$ 72,995	\$ (72,995)
Transfer from General	1,100,000	1,325,000	800,000	525,000
Total receipts	1,100,000	1,325,000	\$ 872,995	\$ 452,005
Expenditures:				
Instruction:				
Salaries	813,527	835,769	\$ 815,000	\$ 20,769
Employee benefits	192,279	203,911	187,500	16,411
Supplies	-	-	3,148	(3,148)
Equipment	43,696	48,566	64,000	(15,434)
Other	2,335	2,815	-	2,815
Total instruction	1,051,837	1,091,061	1,069,648	21,413
Instructional support staff:				
Salaries	-	-	30,000	(30,000)
Employee benefits	-	-	11,560	(11,560)
Other purchased services	26,011	7,745	41,755	(34,010)
Supplies	7,482	6,319	43,000	(36,681)
Total instructional support staff	33,493	14,064	126,315	(112,251)
Total expenditures	1,085,330	1,105,125	\$ 1,195,963	\$ (90,838)
Receipts over expenditures	14,670	219,875		
Unencumbered cash, beginning	344,651	362,777		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,456	2,305		
Unencumbered cash, ending	\$ 362,777	\$ 584,957		



UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Health Care Reserve Fund  
 Statement of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Actual
Receipts:		
Premiums received	\$ 10,318,724	\$ 10,637,540
Other	-	601,136
Total receipts	<u>10,318,724</u>	<u>11,238,676</u>
Expenditures:		
Premiums paid	10,770,071	11,742,917
Health care expenses	<u>125,022</u>	<u>130,355</u>
Total expenditures	<u>10,895,093</u>	<u>11,873,272</u>
Receipts under expenditures	(576,369)	(634,596)
Unencumbered cash, beginning	<u>4,342,255</u>	<u>3,765,886</u>
Unencumbered cash, ending	<u><u>\$ 3,765,886</u></u>	<u><u>\$ 3,131,290</u></u>

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 KPERS Special Retirement Contribution Fund  
 Statement of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Receipts:				
State sources	\$ 5,925,149	\$ 3,274,028	\$ 6,249,488	\$ (2,975,460)
Expenditures:				
Instruction	3,892,039	2,150,604	\$ 5,239,462	\$ (3,088,858)
Student support	438,204	242,136	589,910	(347,774)
Instructional support	295,097	163,060	397,260	(234,200)
General administration	117,910	65,153	158,731	(93,578)
School administration	395,945	218,785	533,021	(314,236)
Central services	77,195	42,655	103,920	(61,265)
Operations and maintenance	377,210	208,433	507,800	(299,367)
Student transportation services	155,010	85,653	208,674	(123,021)
Food services	176,539	97,549	237,657	(140,108)
Total expenditures	5,925,149	3,274,028	\$ 7,976,435	\$ (4,702,407)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Contingency Reserve Fund  
 Statement of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Actual
Receipts:		
Transfer from General	<u>\$ 1,000,000</u>	<u>\$ 800,000</u>
Expenditures:		
Transfer to Supplemental General	<u>-</u>	<u>800,000</u>
Receipts over expenditures	1,000,000	-
Unencumbered cash, beginning	<u>2,700,000</u>	<u>3,700,000</u>
Unencumbered cash, ending	<u><u>\$ 3,700,000</u></u>	<u><u>\$ 3,700,000</u></u>

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Textbook Rental Fund  
 Statement of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Actual
Receipts:		
Fees	\$ 405,245	\$ 251,939
Transfer from General	600,000	450,000
Total receipts	<u>1,005,245</u>	<u>701,939</u>
Expenditures:		
Instruction:		
Textbooks	<u>2,300</u>	<u>1,608,318</u>
Receipts over (under) expenditures	1,002,945	(906,379)
Unencumbered cash, beginning	<u>1,278,731</u>	<u>2,281,676</u>
Unencumbered cash, ending	<u><u>\$ 2,281,676</u></u>	<u><u>\$ 1,375,297</u></u>



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Miscellaneous Grants	2019 Title I	2018 Title I
Receipts:			
Federal sources	\$ -	\$ 1,077,935	\$ 400,000
State and local sources	-	-	-
Other	410,589	-	-
Total receipts	410,589	1,077,935	400,000
Expenditures:			
Administration:			
Salary	-	118,286	-
Employee benefits	-	23,165	-
Contracted services	150,960	-	-
Other	-	15,511	-
Instruction:			
Salary	92,621	901,533	400,000
Employee benefits	18,505	399,812	-
Inservice	-	-	-
Supplies	52,849	19,628	-
Other	-	-	-
Transportation	-	-	-
Equipment	129,250	-	-
Vocational education projects	-	-	-
Total expenditures	444,185	1,477,935	400,000
Receipts over (under) expenditures	(33,596)	(400,000)	-
Unencumbered cash, beginning	141,133	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	275	-	-
Unencumbered cash (deficit), ending	\$ 107,812	\$ (400,000)	\$ -

(continued)

2019 Title I-D Local Delinquency	2018 Title I-D Local Delinquency	2019 Title I Part C Migrant Education	2018 Title I Part C Migrant Family Literacy	2020 Title I Part C Migrant Summer	2019 Title I Part C Migrant Summer
\$ 15,130	\$ 63,400	\$ 617,500	\$ 1,596	\$ -	\$ 24,568
-	-	-	-	-	-
-	-	-	-	-	-
15,130	63,400	617,500	1,596	-	24,568
-	-	89,835	-	-	-
-	-	23,937	-	-	-
1,012	-	-	-	-	-
2,449	-	6,175	-	-	-
10,360	49,530	374,710	1,596	-	18,537
5,037	13,870	121,376	-	-	1,391
-	-	1,004	-	-	-
20,442	-	463	-	289	4,543
-	-	-	-	-	97
-	-	-	-	-	-
2,000	-	-	-	-	-
-	-	-	-	-	-
41,300	63,400	617,500	1,596	289	24,568
(26,170)	-	-	-	(289)	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ (26,170)	\$ -	\$ -	\$ -	\$ (289)	\$ -

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019 Carl Perkins Program Improvement	2019 Title II-A Improving Teacher Quality	2019 Targeted Improvement	2019 Title IV Part A Enrichment Program
Receipts:				
Federal sources	\$ 72,995	\$ 275,366	\$ 89,349	\$ 87,219
State and local sources	-	-	-	-
Other	-	-	-	-
Total receipts	<u>72,995</u>	<u>275,366</u>	<u>89,349</u>	<u>87,219</u>
Expenditures:				
Administration:				
Salary	-	-	-	-
Employee benefits	-	-	-	-
Contracted services	-	-	65	-
Other	-	10,918	890	2,603
Instruction:				
Salary	-	154,575	14,685	84,616
Employee benefits	-	28,924	836	-
Inservice	-	80,949	38,367	-
Supplies	-	-	11,570	-
Other	-	-	-	-
Transportation	-	-	-	-
Equipment	-	-	22,936	-
Vocational education projects	<u>72,995</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>72,995</u>	<u>275,366</u>	<u>89,349</u>	<u>87,219</u>
Receipts over (under) expenditures	-	-	-	-
Unencumbered cash, beginning	-	-	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

2019 Title VI-B	2019 Early Childhood	2019 Title III English Language Learners	2019 Homeless Child	2019 Kansas Reading Roadmap	2018 Kansas Reading Roadmap
\$ 1,588,426	\$ 61,243	\$ 289,964	\$ 21,350	\$ -	\$ -
-	-	-	-	567,801	94,112
-	-	-	-	-	-
1,588,426	61,243	289,964	21,350	567,801	94,112
-	-	21,705	4,000	-	-
-	-	4,030	1,000	-	-
-	-	643	-	-	-
15,500	-	-	-	-	-
1,130,447	61,243	183,019	-	371,581	85,772
299,400	-	51,267	-	66,983	7,310
53,232	-	7,425	5,517	2,135	-
69,200	-	15,480	10,833	59,653	-
-	-	-	-	-	-
-	-	-	-	18,897	5,180
20,647	-	6,395	-	3,438	-
-	-	-	-	-	-
1,588,426	61,243	289,964	21,350	522,687	98,262
-	-	-	-	45,114	(4,150)
-	-	-	-	-	4,150
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ 45,114	\$ -



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019 Kansas Preschool Pilot	2019 Striving Readers LiNK	Total (Memorandum Only)	Total Prior Year
Receipts:				
Federal sources	\$ 113,160	\$ 733,250	\$ 5,532,451	\$ 4,687,217
State and local sources	-	-	661,913	644,083
Other	-	-	410,589	109,226
Total receipts	<u>113,160</u>	<u>733,250</u>	<u>6,604,953</u>	<u>5,440,526</u>
Expenditures:				
Administration:				
Salary	-	-	233,826	206,812
Employee benefits	-	-	52,132	103,149
Contracted services	-	-	152,680	49,711
Other	-	-	54,046	63,657
Instruction:				
Salary	97,039	140,404	4,172,268	3,539,031
Employee benefits	20,857	40,341	1,075,909	865,692
Inservice	2,500	330,974	522,103	159,163
Supplies	732	311,934	577,616	314,151
Other	1,171	-	1,268	2,157
Transportation	-	-	24,077	50,156
Equipment	1,380	-	186,046	50,691
Vocational education projects	-	-	72,995	64,528
Total expenditures	<u>123,679</u>	<u>823,653</u>	<u>7,124,966</u>	<u>5,468,898</u>
Receipts over (under) expenditures	(10,519)	(90,403)	(520,013)	(28,372)
Unencumbered cash, beginning	-	-	145,283	173,552
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>-</u>	<u>275</u>	<u>103</u>
Unencumbered cash (deficit), ending	<u>\$ (10,519)</u>	<u>\$ (90,403)</u>	<u>\$ (374,455)</u>	<u>\$ 145,283</u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Bond and Interest Fund  
Statement of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Receipts:				
Ad valorem tax	\$ 1,976,492	\$ 2,906,288	\$ 2,878,158	\$ 28,130
Delinquent tax	49,989	59,278	10,653	48,625
Motor vehicle tax	252,732	274,843	129,787	145,056
Recreational vehicle tax	2,679	6,628	1,542	5,086
Other county sources	41,093	54,040	59,661	(5,621)
State sources	3,316,665	3,216,870	3,215,170	1,700
Machinery and equipment aid	5,060	-	-	-
Federal tax credit	1,378,593	1,386,724	1,380,811	5,913
Interest	11,245	42,830	-	42,830
Total receipts	<u>7,034,548</u>	<u>7,947,501</u>	<u>\$ 7,675,782</u>	<u>\$ 271,719</u>
Expenditures:				
Debt service:				
Principal	1,835,000	2,050,000	\$ 2,050,000	\$ -
Interest and fiscal charges	<u>5,467,028</u>	<u>5,412,544</u>	<u>5,412,544</u>	<u>-</u>
Total expenditures	<u>7,302,028</u>	<u>7,462,544</u>	<u>\$ 7,462,544</u>	<u>\$ -</u>
Receipts over (under) expenditures	(267,480)	484,957		
Unencumbered cash, beginning	<u>3,077,338</u>	<u>2,809,858</u>		
Unencumbered cash, ending	<u>\$ 2,809,858</u>	<u>\$ 3,294,815</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disburse- ments	Balance June 30, 2019
<u>Student Organization Accounts</u>				
5k Race - HGMS	\$ 1,625	\$ 3,055	\$ 3,134	\$ 1,546
Ag. Built Club - GCHS	3,682	-	734	2,948
Art Club - GCHS	1,466	1,613	1,250	1,829
Athletic Office - GCHS	8,669	1,710	3,702	6,677
Athletic Training Club - GCHS	196	-	-	196
AVID Club - GCHS	3,065	2,776	1,279	4,562
Band Club - GCHS	858	1,410	1,572	696
Band Club - HGMS	4,133	189	80	4,242
Baseball Club - GCHS	3,128	690	260	3,558
Basketball Club, Boys - GCHS	2,752	1,179	1,145	2,786
Basketball Club, Girls - GCHS	1,472	622	376	1,718
Basketball Club, Girls - HGMS	196	111	307	-
Bernadine Sitts Intermediate Center	40,984	11,729	15,863	36,850
Brick Pavers, GCHS	-	4,610	-	4,610
Buff Grill Club - GCHS	9,982	7,613	13,949	3,646
Buffalo Broadcasting Club - GCHS	5,728	675	4,633	1,770
Buffalo Print Shop - GCHS	5,752	813	2,106	4,459
Career Assoc Club - GCHS	152	886	1,034	4
Charles Stone Intermediate Center	3,017	9,079	7,770	4,326
Cheer Club - HGMS	-	8,651	8,046	605
Chess Club - GCHS	61	-	-	61
Clay Target Club - GCHS	4	-	-	4
Coffee Shop - GCHS	31,928	83,508	83,686	31,750
Cross Country Club - GCHS	1,116	182	695	603
Culture T.E.A.M. Club - GCHS	1,161	-	253	908
Dance Team Club - GCHS	6,110	9,238	12,196	3,152
Early Childhood Fees - GE	5,510	9,652	-	15,162
English AP Exams - GCHS	1,646	8,366	7,592	2,420
FB Black Shirts Club - GCHS	7,722	28,296	28,602	7,416
FBLA Club - GCHS	1,406	9,316	10,634	88
FCCLA Club - GCHS	5,405	28,628	25,556	8,477
FCCLA Club - HGMS	281	723	-	1,004
FFA Club - GCHS	9,091	12,953	14,029	8,015
Folkloric Dance Club - GCHS	2,523	2,168	2,915	1,776
Gaming Club, GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	1,468	1,297	-	2,765
Golf Club, Boys - GCHS	1,060	-	146	914
Golf Club, Girls - GCHS	417	2,700	165	2,952
GSA Club - GCHS	155	-	-	155
HALO Club - GCHS	1,954	2,825	3,634	1,145
HALO Club - HGMS	-	1,672	1,459	213
HALO Club - KHMS	-	1,678	988	690
Hawk Club - HGMS	971	4,206	5,133	44
Hawk Pantry - HGMS	-	3,674	2,585	1,089
HOSA Club - GCHS	703	-	307	396
Interact Club - GCHS	459	-	-	459
Iron Buffalo Club - GCHS	7,533	8,237	8,466	7,304
JLC - HGMS	451	1,674	2,065	60

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disburse- ments	Balance June 30, 2019
<u>Student Organization Accounts</u>				
<u>(continued)</u>				
Junior Class Club - GCHS	\$ 4,930	\$ 12,302	\$ 7,237	\$ 9,995
Kansas History Day - BSIC	525	-	-	525
Literature Club, GCHS	526	-	206	320
Lounge - AB	890	-	-	890
Lounge - AH	-	2,045	2,026	19
Lounge - BJ	65	-	-	65
Lounge - ES	1,648	-	-	1,648
Lounge - GW	545	-	390	155
Lounge - HGMS	1,557	1,459	2,610	406
Lounge - JW	36	364	294	106
Lounge - KHMS	442	1,387	378	1,451
National Forensic League Club - GCHS	4,526	9,104	6,801	6,829
National Honor Society Club - GCHS	897	149	165	881
NFL Resources - GCHS	808	-	12	796
Orchestra Club - GCHS	1,473	9,592	9,611	1,454
Orchestra Club - HGMS	5,071	1,144	2,655	3,560
Pep Club - GCHS	15,530	13,432	25,608	3,354
Pep Club - HGMS	621	-	33	588
Pep Club - KHMS	-	1,993	1,986	7
Robotics Camp - GCHS	1,000	2,830	2,395	1,435
Robotics/TSA Club - GCHS	1,115	2,775	2,168	1,722
SADD - HGMS	103	163	-	266
Science Olympiad Club - HGMS	1,117	4,435	5,158	394
Senior Class Club - GCHS	3,182	-	-	3,182
Skills USA Club - GCHS	486	2,448	2,300	634
Soccer Club - GCHS	156	-	-	156
Soccer Club - HGMS	953	-	116	837
Social Committee - HGMS	-	3,204	3,012	192
Sound Effects Club - GCHS	-	6,615	6,111	504
Spanish Club - GCHS	-	153	51	102
Spanish NHS Club - GCHS	768	200	939	29
Special Education Popcorn - GCHS	5,295	6,914	7,313	4,896
Special Education Popcorn - HGMS	6,642	13,128	12,466	7,304
Sponsorship Agreements - GCHS	10,834	29,858	21,876	18,816
Student Council Club - AH	-	1,535	560	975
Student Council Club - GCHS	6,681	7,486	7,872	6,295
Student Council Club - HGMS	3,464	3,756	4,177	3,043
Student Council Club - KHMS	1,122	1,674	1,839	957
Student Fines - GCHS	30	-	-	30
Student Fundraising - AB	529	1,280	1,200	609
Student Fundraising - AH	669	2,238	610	2,297
Student Fundraising - BJ	31	10	-	41
Student Fundraising - ES	120	120	-	240
Student Fundraising - FW	4,485	5,897	4,844	5,538
Student Fundraising - GCAEC	2,823	2,044	2,388	2,479
Student Fundraising - GM	8,142	2,258	1,165	9,235

(continued)



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2019

	Balance July 1, 2018	Cash Receipts	Cash Disburse- ments	Balance June 30, 2019
<u>Student Organization Accounts</u> (continued)				
Student Fundraising - GW	\$ 3,071	\$ 2,210	\$ 2,379	\$ 2,902
Student Fundraising - HGMS	2,388	901	-	3,289
Student Fundraising - JB	2,411	252	-	2,663
Student Fundraising - JW	3,275	602	306	3,571
Student Fundraising - KHMS	11,110	34,109	39,320	5,899
Student Fundraising - PL	3,052	2,958	2,328	3,682
Student Fundraising - VO	394	-	-	394
Student ID Fees - HGMS	12,764	3,228	7,199	8,793
Student ID Fees - GCHS	7,481	3,486	5,477	5,490
Sugar Beet Club - GCHS	19,364	4,528	7,380	16,512
Swim Club - GCHS	-	120	120	-
Tennis Club - GCHS	481	11,942	7,859	4,564
Thespians Society Club - GCHS	4,460	19,177	18,935	4,702
Track Club - HGMS	1,935	259	2,154	40
Tracksters Club - GCHS	4,846	638	2,668	2,816
Volleyball Club - GCHS	2,243	1,109	-	3,352
Volleyball Club - HGMS	4,113	2,342	2,870	3,585
Wrestling Club - GCHS	97	1,800	80	1,817
Wrestling Club - HGMS	293	2,150	2,443	-
Yearbook Club - HGMS	3,503	3,024	2,894	3,633
Yearbook Club - KHMS	417	2,345	1,835	927
	<u>417</u>	<u>2,345</u>	<u>1,835</u>	<u>927</u>
Total	<u>\$ 373,612</u>	<u>\$ 529,576</u>	<u>\$ 533,165</u>	<u>\$ 370,023</u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
District Activity Funds  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

	Unencumbered Cash Balance July 1, 2018	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2019	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2019
<u>Fees and User Charges</u>						
Activity Tickets - GCHS	\$ -	\$ 9,130	\$ 9,130	\$ -	\$ -	\$ -
Band / Orchestra Rental Fee - GCHS	-	4,891	4,891	-	2,380	2,380
Cafeteria	-	914,383	914,383	-	55,104	55,104
Counselors - GCHS	-	2,474	2,474	-	414	414
Library Late Fees / Lost Book - CSIC	-	171	171	-	1,492	1,492
Library Late Fees / Lost Book - GCHS	-	89	89	-	89	89
Library Late Fees / Lost Book - HGMS	-	176	176	-	706	706
Library Late Fees / Lost Book - KHMS	-	304	304	-	891	891
Lost Agenda Fees - BCIS	-	27	27	-	121	121
Lost Textbook Fees - BCIS	-	275	275	-	4,025	4,025
Lost Textbook Fees - GCHS	-	1,102	1,102	-	10,943	10,943
Lost Textbook Fees - HGMS	-	74	74	-	1,199	1,199
Lost Textbook Fees - KHMS	-	-	-	-	77	77
Technology Fees	-	112,425	112,425	-	29,584	29,584
Technology Lab Fees - HGMS	-	585	585	-	1,511	1,511
Textbook Rental - GCHS	-	68,127	68,127	-	5,980	5,980
Textbook Rental - Elementary	-	56,571	56,571	-	28,053	28,053
Textbook Rental - Intermediate	-	22,868	22,868	-	11,034	11,034
Textbook Rental - Middle School	-	27,066	27,066	-	4,177	4,177
Textbook Rental - Alternative	-	3,752	3,752	-	753	753
Total fees and user charges	-	1,224,490	1,224,490	-	158,533	158,533
<u>Gate Receipts</u>						
Rocky Weldon Wrestling - GCHS	-	27,176	27,176	-	31,188	31,188
Roundball Classic - GCHS	-	16,949	16,949	-	9,615	9,615
Season Tickets - GCHS	-	11,849	11,849	-	-	-
Total gate receipts	-	55,974	55,974	-	40,803	40,803
<u>School Events</u>						
Athletic Director - GCHS	-	11,769	11,769	-	3,715	3,715
Athletic Director - HGMS	-	3,513	3,513	-	5,561	5,561
Athletic Director - KHMS	-	1,547	1,547	-	297	297
Athletic Training - GCHS	-	4,600	4,600	-	3,378	3,378
Band - GCHS	-	4,980	4,980	-	469	469
Baseball - GCHS	-	11,799	11,799	-	2,131	2,131
Basketball, Boys - GCHS	-	8,300	8,300	-	4,688	4,688
Basketball, Boys - HGMS	-	3,123	3,123	-	1,344	1,344
Basketball, Boys - KHMS	-	1,595	1,595	-	-	-
Basketball, Girls - GCHS	-	7,989	7,989	-	6,100	6,100
Basketball, Girls - HGMS	-	4,427	4,427	-	452	452
Basketball, Girls - KHMS	-	645	645	-	-	-
Bowling - GCHS	-	3,125	3,125	-	756	756
Cheerleaders - GCHS	-	4,588	4,588	-	488	488
Commencement and Awards - GCHS	-	1,797	1,797	-	5,938	5,938
Cross Country - GCHS	-	2,968	2,968	-	-	-
Cross Country - HGMS	-	620	620	-	449	449
Cross Country - KHMS	-	300	300	-	214	214
Debate - GCHS	-	6,037	6,037	-	1,501	1,501
Drama - GCHS	-	2,505	2,505	-	247	247
EMS/Security - GCHS	-	4,600	4,600	-	9,757	9,757
EMS/Security - HGMS	-	-	-	-	9,648	9,648
EMS/Security - KHMS	-	600	600	-	301	301
Football - GCHS	-	18,487	18,487	-	90	90
Football - HGMS	-	7,684	7,684	-	3	3
Football - KHMS	-	1,500	1,500	-	163	163
Forensics - GCHS	-	6,115	6,115	-	161	161
Golf, Boys - GCHS	-	3,930	3,930	-	747	747
Golf, Girls - GCHS	-	2,510	2,510	-	846	846
KSHAA/Entry Fees - GCHS	-	4,475	4,475	-	8,231	8,231

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
District Activity Funds  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

	Unencumbered Cash Balance July 1, 2018	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2019	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2019
<u>School Events (continued)</u>						
KSHAA/Entry Fees - KHMS	\$ -	\$ 2,890	\$ 2,890	\$ -	\$ -	\$ -
Musical - GCHS	-	29,722	29,722	-	9,101	9,101
Officials - GCHS	-	15,098	15,098	-	28,564	28,564
Officials - HGMS	-	15,200	15,200	-	21	21
Officials - KHMS	-	11,652	11,652	-	-	-
Orchestra - GCHS	-	2,490	2,490	-	248	248
Orchestra - HGMS	-	287	287	-	250	250
Orchestra - KHMS	-	109	109	-	309	309
Soccer, Boys - GCHS	-	4,025	4,025	-	2,478	2,478
Soccer, Boys - HGMS	-	519	519	-	887	887
Soccer, Boys - KHMS	-	906	906	-	22	22
Soccer, Girls - GCHS	-	4,000	4,000	-	4,117	4,117
Soccer, Girls - HGMS	-	1,795	1,795	-	1,478	1,478
Soccer, Girls - KHMS	-	1,431	1,431	-	413	413
Softball - GCHS	-	6,190	6,190	-	3,499	3,499
Swimming, Boys - GCHS	-	3,660	3,660	-	1,883	1,883
Swimming, Girls - GCHS	-	3,136	3,136	-	164	164
Tennis, Boys - GCHS	-	2,615	2,615	-	54	54
Tennis, Girls - GCHS	-	2,834	2,834	-	-	-
Track - GCHS	-	7,454	7,454	-	-	-
Track - HGMS	-	2,010	2,010	-	25	25
Track - KHMS	-	2,488	2,488	-	-	-
Vocal Music - GCHS	-	7,071	7,071	-	632	632
Vocal Music - HGMS	-	10,617	10,617	-	2,550	2,550
Vocal Music - KHMS	-	100	100	-	127	127
Volleyball - GCHS	-	6,635	6,635	-	9,621	9,621
Volleyball - HGMS	-	642	642	-	3,183	3,183
Volleyball - KHMS	-	1,455	1,455	-	350	350
Wrestling - GCHS	-	6,785	6,785	-	505	505
Wrestling - HGMS	-	2,426	2,426	-	215	215
Wrestling - KHMS	-	672	672	-	-	-
Yearbook - GCHS	-	12,297	12,297	-	20,160	20,160
Total school events	-	305,339	305,339	-	158,531	158,531
<u>School Project Accounts</u>						
Band - HGMS	-	1,915	1,915	-	2,712	2,712
Band - KHMS	-	189	189	-	160	160
ESC Accounts	-	917	917	-	1,843	1,843
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	3,021	3,021	-	4,968	4,968
<u>Special Revolving Agency Accounts</u>						
Band / Orchestra Rental Fee - BSIC	-	4,332	4,332	-	152	152
Band / Orchestra Rental Fee - CSIC	-	4,128	4,128	-	198	198
Band / Orchestra Rental Fee - HGMS	-	4,810	4,810	-	390	390
Band / Orchestra Rental Fee - KHMS	-	2,030	2,030	-	230	230
Equipment / Uniforms - GCHS	-	29,409	29,409	-	87,928	87,928
Equipment / Uniforms - HGMS	-	7,135	7,135	-	6,380	6,380
Equipment / Uniforms - KHMS	-	2,312	2,312	-	-	-
Gate Receipts - GCHS	-	45,680	45,680	-	-	-
Gate Receipts - HGMS	-	9,027	9,027	-	12,989	12,989
Gate Receipts - KHMS	-	13,188	13,188	-	1,147	1,147
Interest - savings	-	4,098	4,098	-	4,668	4,668
KSHAA Regional - GCHS	-	13,214	13,214	-	10,637	10,637
State Expenses - GCHS	-	18,106	18,106	-	-	-
State sales tax	-	28,734	28,734	-	2,192	2,192
Student Fund Supplies	-	2,629	2,629	-	10,688	10,688
Total special revolving agency accounts	-	188,832	188,832	-	137,599	137,599
Total District Activity Funds	\$ -	\$ 1,777,656	\$ 1,777,656	\$ -	\$ 500,434	\$ 500,434

## SUPPLEMENTAL INFORMATION



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Instruction:				
Salaries	\$ 2,060,711	\$ 4,463,253	\$ 6,481,486	\$ (2,018,233)
Employee benefits	262,963	1,437,256	1,753,718	(316,462)
Purchased professional and technical services	75,085	65,973	85,500	(19,527)
Other purchased services	106,470	127,339	57,000	70,339
Supplies	785,523	765,133	936,520	(171,387)
Equipment	175,119	255,984	178,902	77,082
Other	193,500	193,500	793,500	(600,000)
Total instruction	3,659,371	7,308,438	10,286,626	(2,978,188)
Student support services:				
Salaries	1,952,049	2,092,613	2,098,800	(6,187)
Employee benefits	463,443	503,409	510,940	(7,531)
Purchased professional and technical services	265,072	266,464	266,464	-
Supplies	61,986	17,813	62,884	(45,071)
Total student support services	2,742,550	2,880,299	2,939,088	(58,789)
Instructional support staff:				
Salaries	1,459,065	1,678,831	2,359,950	(681,119)
Employee benefits	380,697	427,764	614,350	(186,586)
Purchased professional and technical services	4,400	-	4,400	(4,400)
Other purchased services	428	671	500	171
Supplies	201,694	184,236	209,430	(25,194)
Total instructional support staff	2,046,284	2,291,502	3,188,630	(897,128)
General administration:				
Salaries	564,412	646,903	648,800	(1,897)
Employee benefits	100,764	110,750	134,300	(23,550)
Purchased professional and technical services	162,134	95,948	113,900	(17,952)
Other purchased services	56,835	60,978	63,100	(2,122)
Supplies	14,925	19,312	17,450	1,862
Other	34,098	31,419	31,000	419
Total general administration	933,168	965,310	1,008,550	(43,240)
School administration:				
Salaries	3,086,310	3,355,855	3,356,400	(545)
Employee benefits	779,021	835,026	839,560	(4,534)
Supplies	67,018	60,304	67,851	(7,547)
Total school administration	3,932,349	4,251,185	4,263,811	(12,626)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		Current Year		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Central services:				
Salaries	\$ 1,132,534	\$ 1,261,812	\$ 685,200	\$ 576,612
Employee benefits	317,824	312,334	220,200	92,134
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	145,530	26,802	57,200	(30,398)
Supplies	6,523	71,144	20,500	50,644
Other	-	-	100	(100)
Total central services	<u>1,602,411</u>	<u>1,672,092</u>	<u>993,200</u>	<u>678,892</u>
Operations and maintenance:				
Salaries	3,164,588	3,256,619	3,348,200	(91,581)
Employee benefits	1,085,678	1,088,167	1,163,960	(75,793)
Purchased professional and technical services	153,288	104,901	145,000	(40,099)
Purchased property services	353,645	431,285	674,976	(243,691)
Other purchased services	438,450	456,848	684,100	(227,252)
Supplies	<u>2,350,187</u>	<u>2,238,191</u>	<u>2,533,000</u>	<u>(294,809)</u>
Total operations and maintenance	<u>7,545,836</u>	<u>7,576,011</u>	<u>8,549,236</u>	<u>(973,225)</u>
Student transportation supervision:				
Salaries	219,655	237,161	299,300	(62,139)
Employee benefits	59,935	61,922	69,220	(7,298)
Supplies	<u>8,789</u>	<u>8,256</u>	<u>5,000</u>	<u>3,256</u>
Total student transportation supervision	<u>288,379</u>	<u>307,339</u>	<u>373,520</u>	<u>(66,181)</u>
Vehicle operating services:				
Salaries	777,950	871,951	905,900	(33,949)
Employee benefits	306,478	317,104	309,220	7,884
Purchased professional and technical services	6,683	6,471	-	6,471
Other purchased services	15,240	1,971	40,000	(38,029)
Motor fuel	98,441	58,206	200,000	(141,794)
Other	<u>-</u>	<u>-</u>	<u>14,500</u>	<u>(14,500)</u>
Total vehicle operating services	<u>1,204,792</u>	<u>1,255,703</u>	<u>1,469,620</u>	<u>(213,917)</u>

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Vehicle services and maintenance services:				
Salaries	\$ 162,571	\$ 172,675	\$ 170,700	\$ 1,975
Employee benefits	54,423	54,300	58,100	(3,800)
Purchased professional and technical services	152,896	58,044	-	58,044
Purchased property services	28,727	33,563	31,000	2,563
Other purchased services	132,268	100,742	-	100,742
Supplies	173	201	129,500	(129,299)
Equipment	-	-	5,000	(5,000)
Other	-	-	200	(200)
Total vehicle services and maintenance services	531,058	419,525	394,500	25,025
Other student transportation services:				
Salaries	1,048	1,629	-	1,629
Other purchased services	1,023	6,856	-	6,856
Equipment	2,068	20,541	-	20,541
Total other student transportation services	4,139	29,026	-	29,026
Other supplemental services:				
Salaries	21,730	22,705	-	22,705
Employee benefits	7,127	7,212	-	7,212
Total other supplemental services	28,857	29,917	-	29,917
Community service operations:				
Crossing guards	29,905	29,468	-	29,468
Architectural and engineering services	9	9	-	9

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Operating transfers out:				
At Risk (4 year old)	\$ 500,000	\$ 800,000	\$ 500,000	\$ 300,000
At Risk (K-12)	9,000,000	7,000,000	7,000,000	-
Bilingual Education	2,350,000	2,350,000	1,700,000	650,000
Virtual Education	50,000	200,000	200,000	-
Capital Outlay	1,000,000	-	-	-
Professional Development	1,000,000	300,000	100,000	200,000
Parent Education	81,889	101,391	133,698	(32,307)
Summer School	30,000	-	-	-
Special Education	9,300,000	9,704,555	8,800,000	904,555
Career and Postsecondary Education	1,100,000	1,325,000	800,000	525,000
Contingency Reserve	1,000,000	800,000	-	800,000
Textbook Rental	600,000	450,000	-	450,000
Total operating transfers out	26,011,889	23,030,946	19,233,698	3,797,248
Adjustment to comply with Legal Max	-	-	(653,709)	653,709
Total	50,560,997	52,046,770	52,046,770	-
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	89,569	70,140	70,140	-
Total expenditures	<u>\$ 50,650,566</u>	<u>\$ 52,116,910</u>	<u>\$ 52,116,910</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

Federal Agency / Program	Federal CFDA Number	Federal Agency or Pass-Through Grant Number	Expenditures
<b><u>U.S. Department of Agriculture Food and Nutrition Service</u></b>			
<b>Passed through Kansas Department of Education:</b>			
Child Nutrition Cluster:			
School Breakfast Program	10.553	2019	\$ 835,646
National School Lunch Program	10.555	2019	2,554,770
Summer Food Service Program for Children	10.559	2019	<u>86,916</u>
Total Child Nutrition Cluster			3,477,332
Professional Standards for School Nutrition Employees	10.547	2019	4,000
Child and Adult Care Food Program	10.558	2019	59,464
State Administrative Expenses for Child Nutrition	10.560	2019	1,550
Team Nutrition Grants	10.574	2019	9,540
Fresh Fruit and Vegetable Program	10.582	2019	<u>14,431</u>
<b>Total U.S. Department of Agriculture Food and Nutrition Service</b>			<b><u>3,566,317</u></b>
<b><u>U.S. Department of Education Office of Elementary and Secondary Education</u></b>			
<b>Passed through Kansas Department of Education:</b>			
Special Education Cluster (IDEA):			
Special Education - Grants to States:			
Title VI-B	84.027	H027A170031	\$ 1,581,526
Title VI-B	84.027	H027A160031	6,871
Targeted Improvement	84.027	2019	86,056
Targeted Improvement	84.027	2018	<u>2,746</u>
Special Education - Preschool Grants:			
Early Childhood	84.173	2019	<u>61,243</u>
Total Special Education Cluster (IDEA):			1,738,442
Title I Grants to Local Educational Agencies:			
Title I	84.010	2019	1,476,955
Title I	84.010	2018	401,298
Title ID - Local Delinquency	84.010	2019	34,298
Title ID - Local Delinquency	84.010	2018	<u>85,605</u>
Migrant Education - State Grant Program:			
Title I Part C - Migrant Education	84.011	2019	614,495
Title I Part C - Migrant Education	84.011	2018	1,385
Title I Part C - Migrant Family Literacy	84.011	2018	1,596
Title I Part C - Migrant Summer	84.011	2020	289
Title I Part C - Migrant Summer	84.011	2019	<u>24,568</u>
			642,333

(continued)



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

Federal Agency / Program	Federal CFDA Number	Federal Agency or Pass-Through Grant Number	Expenditures
(continued)			
Career & Technical Education - Basic			
Grants to States:			
Carl Perkins Program Improvement	84.048	2019	\$ 70,812
Carl Perkins Program Improvement	84.048	2018	<u>4,819</u> \$ 75,631
Education for Homeless Children and Youth:			
Homeless Child	84.196	2019	21,350
Rural Education Achievement Program:			
Rural and Low Income Schools	84.365	2018	44,695
English Language Acquisition State Grants:			
Title III - English Language Learners	84.365	2019	288,762
Improving Teacher Quality State Grants:			
Title II-A - Improving Teacher Quality	84.367	2019	227,835
Title II-A - Improving Teacher Quality	84.367	2018	<u>55,180</u> 283,015
Comprehensive Literacy Development:			
Striving Readers - LiNK	84.371	2019	823,653
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	2019	<u>87,219</u>
<b>Total U.S. Department of Education Office of Elementary and Secondary Education</b>			<b><u>6,003,256</u></b>
<b><u>U.S. Department of Health and Human Services Centers for Disease Control and Prevention</u></b>			
<b>Passed through Kansas Department of Education:</b>			
Temporary Assistance for Needy Families:			
TANF - Preschool Pilot	93.558	2019	123,679
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938	2019	<u>1,000</u>
<b>Total U.S. Department of Health and Human Services Centers for Disease Control and Prevention</b>			<b><u>124,679</u></b>
<b>TOTAL</b>			<b><u>\$ 9,694,252</u></b>

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2019

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Unified School District No. 457, Garden City, Kansas. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statements

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

General Funds:

General (Schedule 2-A):

General - expense reimbursement	\$ 340
---------------------------------	--------

Special Purpose Funds:

Bilingual Education (Schedule 2-E):

Bilingual education - expense reimbursement	341
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Capital Outlay (Schedule 2-G):

Capital outlay - expense reimbursement	1,000
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Food Service (Schedule 2-I):

Food service operation	3,551,178
------------------------	-----------

Food service - expense reimbursement	5,850
--------------------------------------	-------

Professional Development (Schedule 2-J):

Professional development - expense reimbursement	200
--	-----

Grant activity (Schedule 2-S):

Total expenditures	7,124,966
--------------------	-----------

Plus prior year encumbrances	138,388
------------------------------	---------

Less current year encumbrances	(72,096)
--------------------------------	----------

Less expenditures from other sources	(1,065,255)
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Miscellaneous grants - expense reimbursements	9,340
---	-------

Total expenditures of federal awards	<u>\$ 9,694,252</u>
--------------------------------------	---------------------

4. De minimis cost rate

The District has not elected to use the 10% de minimus cost rate.

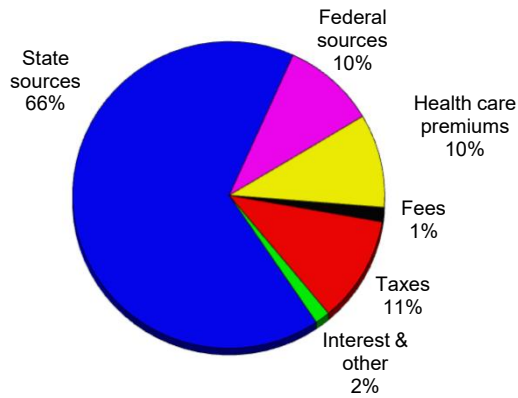
5. National School Lunch Program

The unencumbered cash balance in the Food service fund at June 30, 2019, is local money. Federal and state funds included in the Food service fund are expended first.

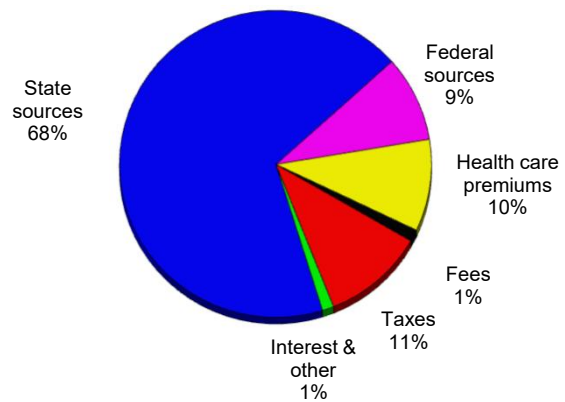
## OTHER SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Receipts  
For the Years Ended June 30

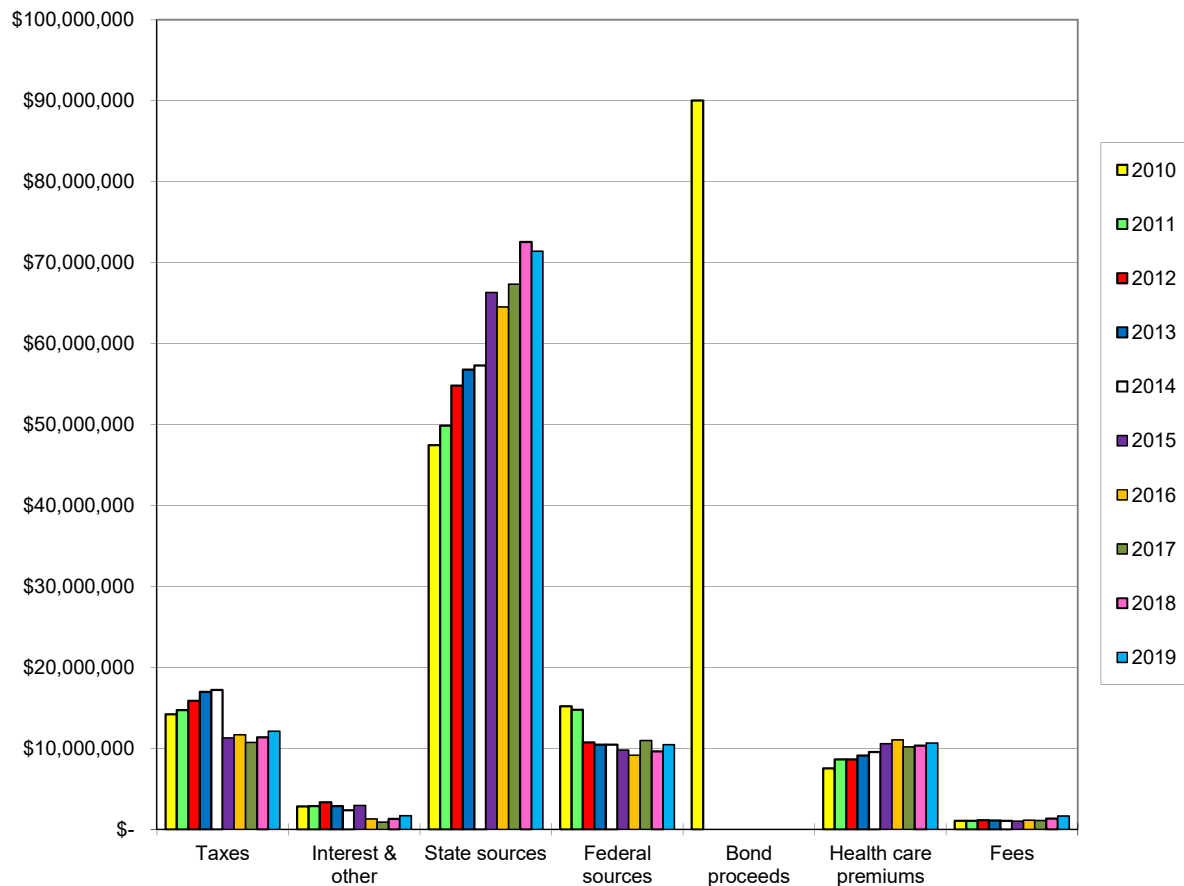
**2019 Receipts- All Funds**  
(excluding transfers between funds)



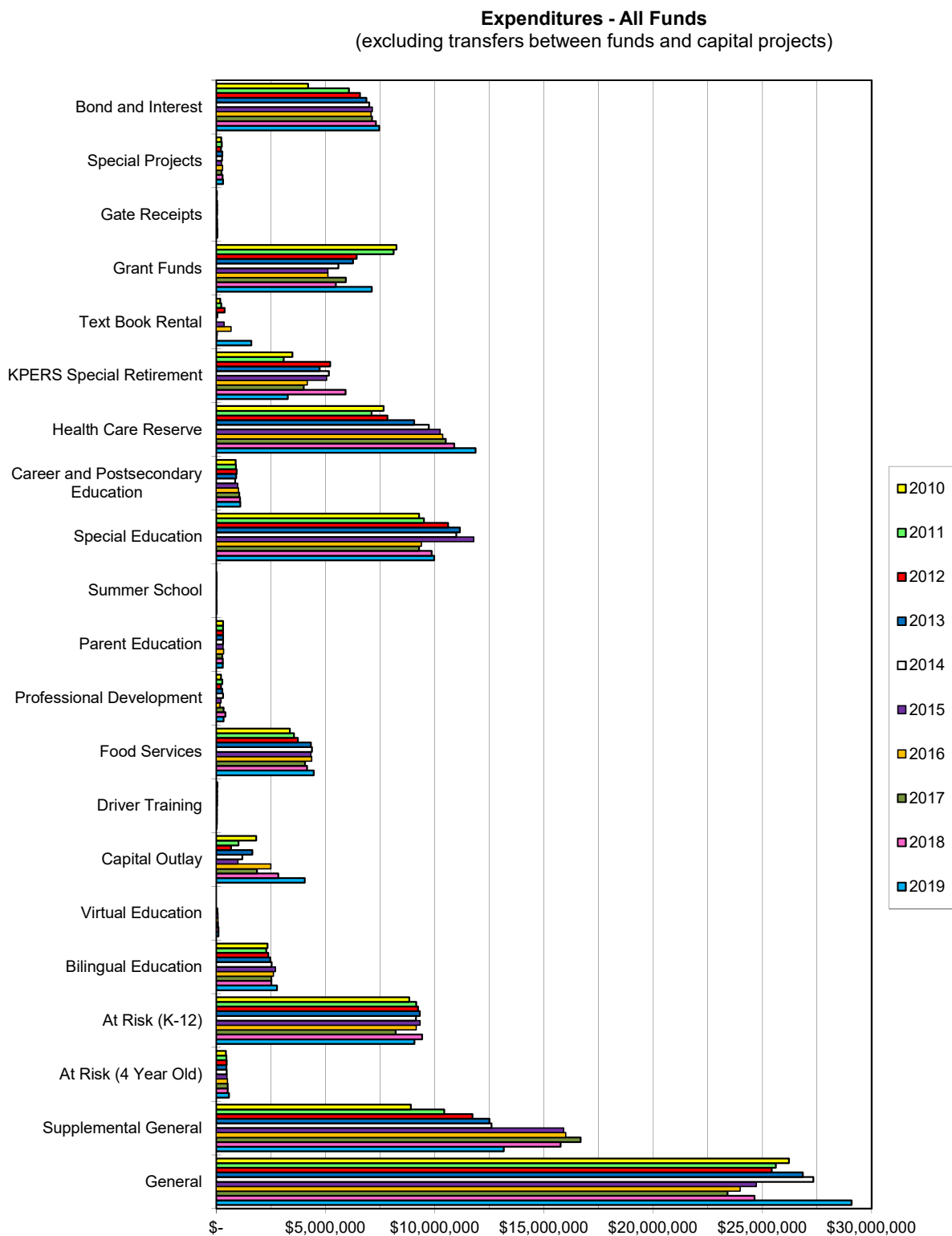
**2018 Receipts- All Funds**  
(excluding transfers between funds)



**Comparison of Receipts - All Funds**  
(excluding transfers between funds)

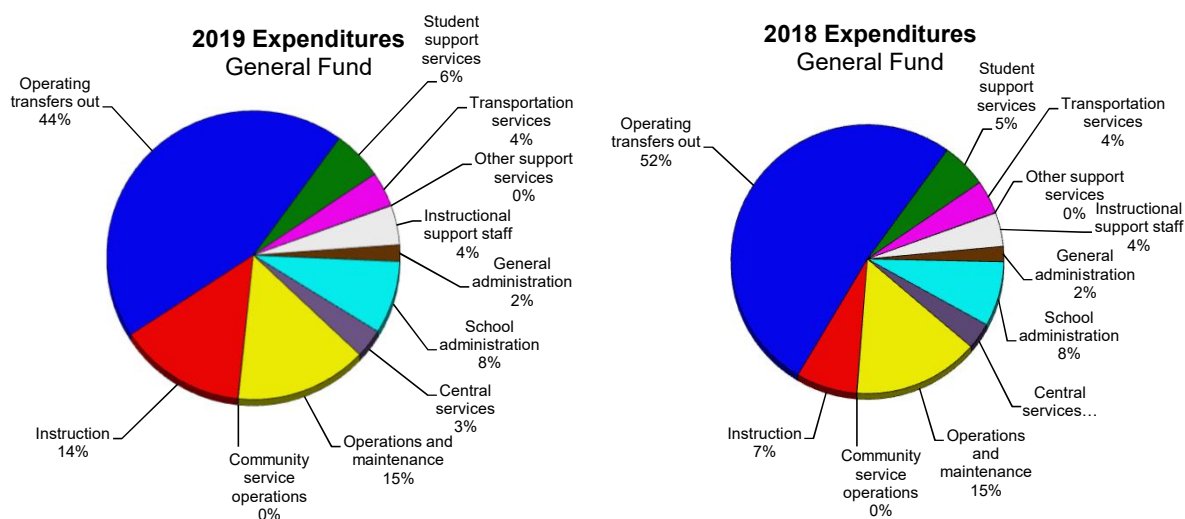


UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Expenditures  
For the Years Ended June 30

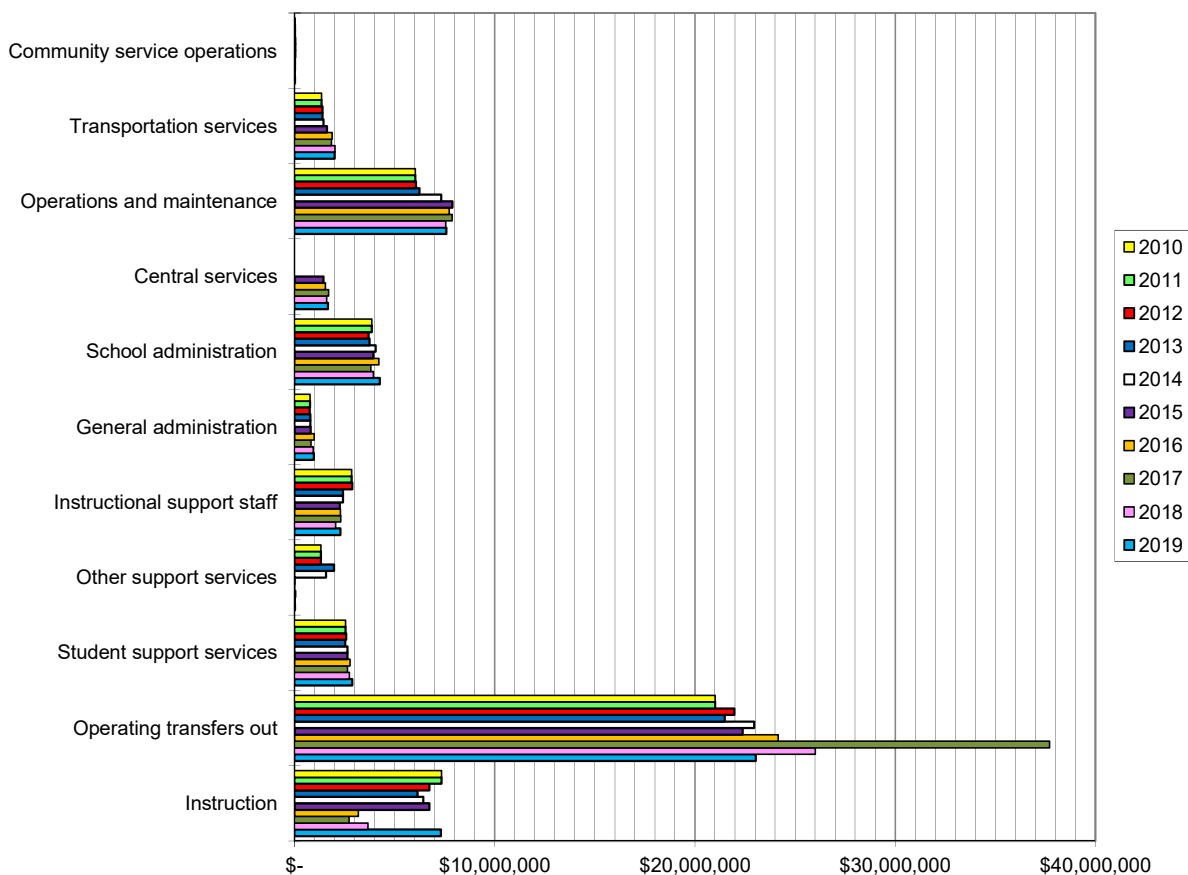




UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Expenditures Subject to Legal Max - General Fund  
For the Years Ended June 30



Comparison of Expenditures  
General Fund



## APPENDIX - SINGLE AUDIT



INDEPENDENT AUDITORS' REPORT  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

We have audited, 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, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas as of and for the year ended June 30, 2019, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated November 19, 2019. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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.

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.

  
LEWIS, HOOPER & DICK, LLC

November 19, 2019





INDEPENDENT AUDITORS' REPORT  
ON COMPLIANCE FOR EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

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

We have audited Unified School District No. 457, Garden City, Kansas, 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, 2019. 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 federal statutes, regulations, contracts, grants, and the terms and conditions of its federal awards 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 *Kansas Municipal Audit and Accounting Guide*; 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 a major federal program 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, 2019.



## 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 as a basis for designing 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 with 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 over compliance 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



LEWIS, HOOPER & DICK, LLC

November 19, 2019

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statement

- Type of auditors' report issued:

Adverse (GAAP Basis)  
Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:

No  
None reported  
No

Are any material weaknesses identified?  
Are any significant deficiencies identified?  
Is any noncompliance material to financial statement noted?

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

No  
None reported

Are any material weaknesses identified?  
Are any significant deficiencies identified?

- Type of auditors' report issued on compliance for major programs: Unmodified
- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? None

- The programs tested as major programs include:

Program	CFDA	Expenditures
Title I Grants to Local Educational Agencies		
Title I	84.010	\$ 1,476,955
Title I	84.010	401,298
Title ID - Local Delinquency	84.010	34,298
Title ID - Local Delinquency	84.010	85,605
Special Education - Grants to States:		
Title VI-B	84.027	1,581,526
Title VI-B	84.027	6,871
Targeted Improvement	84.027	86,056
Targeted Improvement	84.027	2,746
Special Education Preschool Grants -		
Early Childhood	84.173	61,243
Improving Teacher Quality State Grants:		
Title IIA - Improving Teacher Quality	84.367	227,835
Title IIA - Improving Teacher Quality	84.367	55,180
Comprehensive Literacy Development:		
Striving Readers - LiNK	84.371	823,653

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019

I. SUMMARY OF AUDITORS' RESULTS (continued)

B. Federal Awards (continued)

- Dollar threshold used to distinguish between type A and B programs: \$750,000
- Auditee qualified as low-risk auditee: No

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

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# Garden City



U.S.D. #457

# Public Schools

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Business Office

Corrective Action Plan and Comments  
on Audit Resolution Matters Relating  
to the Federal Award Programs  
June 30, 2019

November 19, 2019

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2019.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC  
PO Box 699  
Garden City, KS 67846

Audit period: July 1, 2018, through June 30, 2019

The findings from the June 30, 2019, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call K.J. Knoll at 620-805-7005.

Sincerely,

K.J. Knoll  
Director of Business Affairs