

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENT
WITH
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2018
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

**UNIFIED SCHOOL DISTRICT
Eskridge, Kansas**

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Table of Contents

	Independent Auditor's Report	1 - 3
STATEMENT 1	Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)	4
	Notes to the Financial Statement	5 - 10
SCHEDULE 1	Summary of Expenditures – Actual and Budget (Regulatory Basis)	12
SCHEDULE 2	Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)	
	General Fund	13
	Supplemental General Fund	14
	At Risk Fund	15
	Capital Outlay Fund	16
	Driver Training Fund	17
	Food Service Fund	18
	Professional Development Fund	19
	Special Education Fund	20
	Vocational Education Fund	21
	Health Care Reserve Fund	22
	KPERS Special Retirement Fund	23
	Contingency Reserve Fund	24
	Textbook Fund	25
	Title I Fund	26
	Title IIA Fund	27
	Wellness Council Fund	28
	SRSA Small Rural Schools Grant Fund	29
	Earlnor Starbird Library Grant Fund	30
	Gifts and Grants Fund	31
	Bond and Interest Fund	32
	Bud Weems Memorial Fund	33
	Bob Mowers Memorial Scholarship	34
	Masonic Lodge Fund	35
	Iva Tomlinson Memorial Fund	36
	Richard Johnston	37

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**FINANCIAL STATEMENT
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JUNE 30, 2018
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

SCHEDULE 3	Summary of Receipts and Disbursements – Agency Funds (Regulatory Basis)	38-39
SCHEDULE 4	Schedule of Receipts, Expenditures, and Unencumbered Cash – (Regulatory Basis) District Activity Funds	40

Independent Auditor's Report

To the Board of Education
Unified School District No. 330
Eskridge, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 330, Eskridge, Kansas, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 2 of the financial statement, the financial statement is prepared by the Unified School District No. 330 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 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 330, as of June 30, 2018 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 330, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

Other Matters

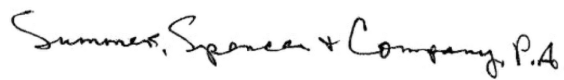
Supplementary Information

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

The June 30, 2017 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and schedule of receipts and expenditures-related municipal entities (Schedules 2 and 4 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.

The Unified School District No. 330, Eskridge, Kansas, basic financial statement for the year ended June 30, 2017 (not presented herein), was audited by Clubine & Rettele, Chartered who merged with Summers, Spencer & Company, P.A. as of November 1, 2017, and whose report dated September 8, 2017, expressed an unmodified opinion on the basic financial statement. The June 30, 2017 basic financial statement and the other auditor’s report are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The report of the other auditors dated September 8, 2017, stated that the individual fund schedules of regulatory basis receipts and expenditures - actual and budget and schedule of receipts and expenditures - related municipal entities for the year ended June 30, 2017 was subjected to the auditing

procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note 2.

A handwritten signature in cursive script that reads "Summers, Spencer & Company, P.A.".

Summers, Spencer & Company, P.A.

Topeka, Kansas

October 8, 2018

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)
For the Year Ended June 30, 2018

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:						
General	\$ -	\$ 4,229,075	\$ 4,227,131	\$ 1,944	\$ 3,964	\$ 5,908
Supplemental General	73,460	1,392,177	1,395,687	69,950	11,489	81,439
Special Purpose Funds:						
At Risk	10,011	259,222	222,205	47,028	-	47,028
Capital Outlay	1,470,353	564,026	458,748	1,575,631	18,376	1,594,007
Driver Training	24,084	11,095	9,358	25,821	-	25,821
Food Service	54,745	276,326	272,767	58,304	-	58,304
Professional Development	78,085	6,923	14,939	70,069	1,639	71,708
Special Education	1,191,242	1,378,484	1,439,583	1,130,143	4,116	1,134,259
Vocational Education	-	362,217	335,526	26,691	11,964	38,655
Health Care Reserve	212,028	565,889	650,200	127,717	-	127,717
KPERs Special Retirement	-	477,726	477,726	-	-	-
Contingency Reserve	488,054	-	15,896	472,158	-	472,158
Textbook	47,817	38,544	70,023	16,338	597	16,935
Title I	-	52,489	52,489	-	-	-
Title II-A	-	12,683	12,683	-	-	-
Wellness Council Fund	1,009	300	100	1,209	-	1,209
Small Rural Schools Grant	-	40,973	40,973	-	-	-
Earl Nor Starbird Library Grant	150,351	2,127	1,178	151,300	593	151,893
Gifts and Grants	4,035	1,800	1,826	4,009	1,000	5,009
District Activity Funds	50,253	74,426	71,791	52,888	-	52,888
Bond and Interest Fund:						
Bond and Interest	910,112	614,991	499,763	1,025,340	-	1,025,340
Trust Funds						
Bud Weems Memorial	34	-	-	34	-	34
Masonic Lodge	196	205	400	1	400	401
Iva Tomlinson Memorial	2,227	26	851	1,402	-	1,402
Richard Johnston Memorial	3,871	55	500	3,426	500	3,926
Bob Bowers Memorial	2,209	33	500	1,742	500	2,242
Total Reporting Entity (Excluding Agency Funds)	\$ 4,774,176	\$ 10,361,812	\$ 10,272,843	\$ 4,863,145	\$ 55,138	\$ 4,918,283
Composition of Cash:					Checking Accounts	\$ 5,009,978
					Agency Funds per Schedule 3	(91,695)
					Total Reporting Entity (Excluding Agency Funds)	\$ 4,918,283

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

Note 1 – Reporting Entity

Unified School District No. 330, Eskridge, Kansas, (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

Note 2 – Summary of Significant Account Policies

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

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

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2018:

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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

Trust Fund – Used to report assets held in trust for the benefit of the municipality.

Agency Fund – Used to report assets held by the municipality in a purely custodial capacity.

Note 3 – Budgetary Information

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

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

4. Adoption of the final budget on or before August 25th.

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

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

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

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

Health Care Reserve Fund	Title I Fund	Wellness Council Fund
Contingency Reserve Fund	Title II-A Fund	SRSA Grant Fund
Textbook Fund	Earlnor Starbird Library Grant Fund	Gifts and Grants Fund
District Activity Funds	Perkins IV Fund	

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

Note 4 – Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on 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. At June 30, 2018, \$279,465 of the District's deposits were unsecured, a violation of K.S.A.9-1402.

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period."

Deposits. At June 30, 2018, the District's carrying amount of deposits was \$5,009,978 and the bank balance was \$5,216,030. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$4,436,565 was collateralized with securities held by the pledging financial institutions' agents in the District's name, and \$279,465 remained unsecured at June 30, 2018.

Custodial Credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterpart, 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 requires investments to be adequately secured. The District has no investments at June 30, 2018.

Note 5 – In-Substance Receipt in Transit

The District received \$296,634 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018. Of this receipt, \$250,874 was for General Fund State Aid and \$45,760 for Supplemental General Fund State Aid.

Note 6 – Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Building Improvements	\$ 686,000	\$ 225,000

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

Note 7 – Inter Fund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-6428	\$ 219,222
General Fund	Food Service Fund	K.S.A. 72-6428	5,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	122,138
General Fund	Special Education Fund	K.S.A. 72-6428	1,010,765
General Fund	Vocational Education Fund	K.S.A. 72-6428	280,217
General Fund	Health Reserve	K.S.A. 72-6428	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	184,833
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	82,000
Supplemental General Fund	At-Risk Fund	K.S.A. 72-6433	40,000
Supplemental General Fund	Textbook Fund	K.S.A. 72-6433	15,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	30,000

Note 8 – Defined Benefit Pension Plan

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of January 1, 2017 through September 30, 2017 for Death and Disability Program) was 10.81% for the fiscal year June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98 (a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017,

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars 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 \$477,726 for the year ended June 30, 2018.

Net Pension Liability. At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$5,636,274. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 9 – Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is available to all District employees and permits them to defer a portion of their salary until future years. The plan allows for a 5% contribution by the District of the District Manager position only. During 2017, this contribution was \$4,949. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency.

Note 10 – Compensated Absences

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be earned at the rate of 1 ½ days per month accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may roll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of six weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employees' rate of pay when employment is terminated for the District.

As of June 30, 2018, the District had a leave liability of \$623,556.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

Note 11 – Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees under age 65 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 this financial statement.

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive school years prior to the date of retirement in order to receive this benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330. Board payment for health insurance will terminate after 3 years, or after the death of the retired teacher, or upon reaching age 65. There were no qualifying teachers paid for this benefit during the fiscal year ended June 30, 2018.

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

Note 12 – Termination Benefits

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERS retirement benefits. Those eligible under this program will receive a one-time retirement bonus of \$1,200. During the fiscal year ended June 30, 2018, the District paid one retirement bonus in the amount of \$1,200.

Note 13 – Subsequent Events

The District's management has evaluated events and transactions occurring after June 30, 2018 through October 8, 2018. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2018

Note 14 - Long-Term Debt

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2018, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2010	2.6875%	9/3/2010	3,380,000	9/1/2020	\$ 1,645,000	\$ -	\$ 375,000	\$ 1,270,000	\$ 44,281
Series 2011 - Refunding	4.00%	10/25/2011	2,125,000	9/1/2024	2,040,000	-	15,000	2,025,000	65,481
Total General Obligation Bonds					<u>3,685,000</u>	<u>-</u>	<u>390,000</u>	<u>3,295,000</u>	<u>109,762</u>
Capital Lease									
Building Improvements	0.00%	12/18/2017	700,000	12/15/2027	-	700,000	-	700,000	-
2015 Blue Bird Bus	3.08%	4/5/2014	98,146.00	4/15/2018	20,215	-	20,215	-	623
Total Contractual Indebtedness					<u>\$ 3,705,215</u>	<u>\$ 700,000</u>	<u>\$ 410,215</u>	<u>\$ 3,995,000</u>	<u>\$ 110,385</u>

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

	Year						
	2019	2020	2021	2022	2023	2024-2028	Total
Principal:							
General Obligation Bonds							
Series 2010	\$ 400,000	\$ 425,000	\$ 445,000	\$ -	\$ -	\$ -	\$ 1,270,000
Series 2011 - Refunding	15,000	15,000	20,000	455,000	485,000	1,035,000	2,025,000
Capital Lease							
Building Improvements	70,000	70,000	70,000	70,000	70,000	350,000	700,000
Total Principal	<u>485,000</u>	<u>510,000</u>	<u>535,000</u>	<u>525,000</u>	<u>555,000</u>	<u>1,385,000</u>	<u>3,995,000</u>
Interest:							
General Obligation Bonds							
Series 2010	32,656	20,281	6,953	-	-	-	59,890
Series 2011 - Refunding	65,144	65,806	64,413	56,794	41,519	34,044	327,720
Capital Lease							
Building Improvements	-	-	-	-	-	-	-
Total Interest	<u>97,800</u>	<u>86,087</u>	<u>71,366</u>	<u>56,794</u>	<u>41,519</u>	<u>34,044</u>	<u>387,610</u>
Total Principal and Interest	<u>\$ 582,800</u>	<u>\$ 596,087</u>	<u>\$ 606,366</u>	<u>\$ 581,794</u>	<u>\$ 596,519</u>	<u>\$ 1,419,044</u>	<u>\$ 4,382,610</u>

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION
June 30, 2018

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 1

Summary of Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General	\$ 4,337,296	\$ (110,165)	\$ -	\$ 4,227,131	4,227,131	\$ -
Supplemental General	1,429,767	(34,080)	-	1,395,687	1,395,687	-
Special Purpose Funds						
At Risk	255,983	-	-	255,983	222,205	(33,779)
Capital Outlay	1,085,000	-	-	1,085,000	458,748	(626,252)
Driver Training	32,784	-	-	32,784	9,358	(23,426)
Food Service	335,577	-	-	335,577	272,767	(62,810)
Professional Development	80,235	-	-	80,235	14,939	(65,296)
Special Education	2,110,040	-	-	2,110,040	1,439,583	(670,457)
Vocational Education	362,217	-	-	362,217	335,526	(26,691)
KPERS Special Retirement	496,867	-	-	496,867	477,726	(19,141)
Bond and Interest Fund						
Bond and Interest	500,062	-	-	500,062	499,763	(299)

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Mineral Tax	\$ 91	\$ 224	\$ 80	\$ 144
State Aid				
General State Aid	3,275,912	3,517,735	3,546,323	(28,588)
Special Education Services Aid	752,570	709,173	790,893	(81,720)
KPERs State Aid	315,471	-	-	-
Other	-	1,943	-	1,943
Total Receipts	<u>4,344,044</u>	<u>4,229,075</u>	<u>\$ 4,337,296</u>	<u>\$ (108,221)</u>
Expenditures				
Instruction	1,607,026	1,768,545	\$ 2,113,760	\$ (345,215)
Student Support Services	76,151	83,908	83,742	166
Instructional Support Services	4,645	4,557	4,300	257
School Administration	363,076	391,651	410,071	(18,420)
Transportation	304,827	321,128	430,091	(108,963)
Operating Transfers	1,988,319	1,657,342	1,295,332	362,010
Adjustment to Comply with Legal Max	-	-	(110,165)	110,165
Total Expenditures	<u>4,344,044</u>	<u>4,227,131</u>	<u>\$ 4,227,131</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	1,944		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,944</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Supplemental General Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 785,419	\$ 831,671	\$ 844,212	(12,541)
Delinquent	13,342	15,263	12,134	3,129
Motor Vehicle	85,175	86,877	82,190	4,687
Recreational Vehicle	1,568	1,822	1,432	390
Commercial Vehicle	1,336	1,455	1,343	112
State Aid				
Supplemental General State Aid	469,812	455,089	457,804	(2,715)
Operating Transfers	-	-	20,000	(20,000)
Total Receipts	<u>1,356,652</u>	<u>1,392,177</u>	<u>\$ 1,419,115</u>	<u>(26,938)</u>
Expenditures				
Instructional Support Services	126,069	110,804	\$ 149,943	(39,139)
General Administration	138,329	157,016	189,307	(32,291)
Operations and Maintenance	604,581	679,833	846,107	(166,274)
Other Supplemental Services	83,993	96,201	117,410	(21,209)
Operating Transfers	403,680	351,833	127,000	224,833
Adjustment to Comply with Legal Max	-	-	(34,080)	34,080
Total Expenditures	<u>1,356,652</u>	<u>1,395,687</u>	<u>\$ 1,395,687</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	(3,510)		
Unencumbered Cash, Beginning	<u>73,460</u>	<u>73,460</u>		
Unencumbered Cash, Ending	<u>\$ 73,460</u>	<u>\$ 69,950</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

At Risk Fund

Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous	\$ -	\$ -	\$ 10,000	\$ (10,000)
Operating Transfers	242,961	259,222	259,222	-
Total Receipts	<u>242,961</u>	<u>259,222</u>	<u>\$ 269,222</u>	<u>\$ (10,000)</u>
Expenditures				
Instruction	247,950	222,205	\$ 255,983	\$ (33,778)
Total Expenditures	<u>247,950</u>	<u>222,205</u>	<u>\$ 255,983</u>	<u>\$ (33,778)</u>
Receipts Over (Under) Expenditures	(4,989)	37,017		
Unencumbered Cash, Beginning	<u>15,000</u>	<u>10,011</u>		
Unencumbered Cash, Ending	<u>\$ 10,011</u>	<u>\$ 47,028</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Capital Outlay Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 294,615	\$ 305,820	\$ 294,538	\$ 11,282
Delinquent	3,904	4,988	4,558	430
Motor Vehicle	30,665	32,014	30,425	1,589
Recreational Vehicle	555	661	522	139
State Aid	60,306	68,665	65,739	2,926
Interest	7,596	23,310	5,000	18,310
Miscellaneous	4,450	6,430	-	6,430
Operating Transfers	128,775	122,138	-	122,138
Total Receipts	<u>530,866</u>	<u>564,026</u>	<u>\$ 400,782</u>	<u>\$ 163,244</u>
Expenditures				
Instruction	18,346	79,055	\$ 345,000	\$ (265,945)
Operations and Maintenance	103,222	135,752	290,000	(154,248)
Transportation	109,926	109,658	130,000	(20,342)
Facility Acquisition and Construction	97,909	134,283	320,000	(185,717)
Total Expenditures	<u>329,403</u>	<u>458,748</u>	<u>\$ 1,085,000</u>	<u>\$ (626,252)</u>
Receipts Over (Under) Expenditures	201,463	105,278		
Unencumbered Cash, Beginning	1,249,090	1,470,353		
Prior Year Cancelled Encumbrances	19,800	-		
Unencumbered Cash, Ending	<u>\$ 1,470,353</u>	<u>\$ 1,575,631</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Driver Training Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid				
State Safety Aid	\$ 3,968	\$ 3,712	\$ 4,200	\$ (488)
Fees	3,755	4,123	3,700	423
Interest	1,339	3,260	800	2,460
Total Receipts	<u>9,062</u>	<u>11,095</u>	<u>\$ 8,700</u>	<u>\$ 2,395</u>
Expenditures				
Instruction	7,498	7,094	\$ 12,200	\$ (5,106)
Instructional Support Staff	65	75	300	(225)
Vehicle Operating Service	2,779	2,189	20,284	(18,095)
Total Expenditures	<u>10,342</u>	<u>9,358</u>	<u>\$ 32,784</u>	<u>\$ (23,426)</u>
Receipts Over (Under) Expenditures	(1,280)	1,737		
Unencumbered Cash, Beginning	<u>25,364</u>	<u>24,084</u>		
Unencumbered Cash, Ending	<u>\$ 24,084</u>	<u>\$ 25,821</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Food Service Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid				
Food Service Aid	\$ 2,323	\$ 2,134	\$ 2,120	\$ 14.00
Federal Aid				
Food Service Aid	119,823	103,268	121,643	(18,375)
Grant	2,000	-	-	-
Local Receipts	145,137	132,178	151,070	(18,892)
Interest	1,359	3,746	1,000	2,746
Operating Transfers	34,348	35,000	5,000	30,000
Total Receipts	<u>304,990</u>	<u>276,326</u>	<u>\$ 280,833</u>	<u>\$ (4,507)</u>
Expenditures				
Food Service Operation	<u>310,034</u>	<u>272,767</u>	<u>\$ 335,577</u>	<u>\$ (62,810)</u>
Receipts Over (Under) Expenditures	(5,044)	3,559		
Unencumbered Cash, Beginning	<u>59,789</u>	<u>54,745</u>		
Unencumbered Cash, Ending	<u>\$ 54,745</u>	<u>\$ 58,304</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Professional Development Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over Under (Under)
		Actual	Budget	
Receipts				
Interest	\$ 2,225	\$ 6,923	\$ 2,150	\$ 4,773
Expenditures				
Support Services	1,929	14,939	\$ 80,235	\$ (65,296)
Receipts Over (Under) Expenditures	296	(8,016)		
Unencumbered Cash, Beginning	77,789	78,085		
Unencumbered Cash, Ending	\$ 78,085	\$ 70,069		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Special Education Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Medicaid Reimbursement	\$ 37,015	\$ 40,393	\$ -	\$ 40,393
Early Childhood Fees	250	260	-	260
Federal Aid				
Special Education - Grants to States	111,307	113,994	122,606	(8,612)
Special Education - Preschool Grants	7,807	7,812	-	7,812
Special Education - Reimbursement	-	4,739	-	4,739
Interest	5,715	15,688	5,000	10,688
Other Revenue	-	-	300	(300)
Operating Transfers	1,207,769	1,195,598	790,893	404,705
Total Receipts	<u>1,369,863</u>	<u>1,378,484</u>	<u>\$ 918,799</u>	<u>\$ 459,685</u>
Expenditures				
Instruction	1,063,834	1,080,599	\$ 1,650,877	\$ (570,278)
Student Support Services	187,432	198,424	203,646	(5,222)
Instructional Support Staff	13,811	10,246	18,185	(7,939)
General Administration	365	365	365	-
School Administration	71,961	78,439	100,500	(22,061)
Vehicle Operating Services	72,293	71,510	136,467	(64,957)
Total Expenditures	<u>1,409,696</u>	<u>1,439,583</u>	<u>\$ 2,110,040</u>	<u>\$ (670,457)</u>
Receipts Over (Under) Expenditures	(39,833)	(61,099)		
Unencumbered Cash, Beginning	<u>1,231,075</u>	<u>1,191,242</u>		
Unencumbered Cash, Ending	<u>\$ 1,191,242</u>	<u>\$ 1,130,143</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Vocational Education Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers	\$ 313,676	\$ 362,217	\$ 362,217	\$ -
Expenditures				
Instruction	280,935	306,582	\$ 322,447	\$ (15,865)
Instructional Support Staff	8,969	6,374	10,000	(3,626)
School Administration	3,470	3,470	3,470	-
Operations and Maintenance	17,445	16,300	23,500	(7,200)
Other Supplemental Services	2,858	2,800	2,800	-
Total Expenditures	313,677	335,526	\$ 362,217	\$ (26,691)
Receipts Over (Under) Expenditures	(1)	26,691		
Unencumbered Cash, Beginning	1	-		
Unencumbered Cash, Ending	\$ -	\$ 26,691		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Health Care Reserve Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Employee Contributions	\$ 476,129	\$ 500,949
Other Local Sources	6,474	-
Interest	394	212
Stop Loss	1,703	44,728
Operating Transfers	29,000	20,000
Total Receipts	513,700	565,889
Expenditures	558,931	650,200
Receipts Over (Under) Expenditures	(45,231)	(84,311)
Unencumbered Cash, Beginning	257,259	212,028
Unencumbered Cash, Ending	\$ 212,028	\$ 127,717

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

KPERS Special Retirement Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid				
KPERS Employer Contributions	\$ 315,471	\$ 477,726	\$ 496,867	\$ (19,141)
Expenditures				
KPERS Retirement	315,471	477,726	\$ 496,867	\$ (19,141)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Contingency Reserve Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	\$ 120,000	\$ -
Expenditures		
Instruction	-	-
General Administration	10,177	15,896
Operating Transfers	-	-
Total Expenditures	10,177	15,896
Receipts Over (Under) Expenditures	109,823	(15,896)
Unencumbered Cash, Beginning	378,231	488,054
Unencumbered Cash, Ending	\$ 488,054	\$ 472,158

**UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas**

Schedule 2

**Textbook Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)**

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 25,942	\$ 23,544
Operating Transfers	-	15,000
Total Receipts	25,942	38,544
Expenditures		
Instruction	26,519	70,023
Receipts Over (Under) Expenditures	(577)	(31,479)
Unencumbered Cash, Beginning	48,394	47,817
Unencumbered Cash, Ending	\$ 47,817	\$ 16,338

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Title I Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Title I Grants to Local Education Agencies	\$ 58,243	\$ 52,489
Expenditures		
Instruction	51,372	51,313
General Administration	6,871	1,176
Total Expenditures	58,243	52,489
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Title IIA Fund

Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Improving Teacher Quality State Grants	\$ 12,293	\$ 12,683
Expenditures		
Instruction	356	4,544
Instructional Support Service	11,717	7,760
General Administration	220	379
Total Expenditures	12,293	12,683
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Wellness Council Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School Wellness Policy Project	\$ 600	\$ 300
Expenditures		
Instructional Support Services	100	100
Receipts Over (Under) Expenditures	500	200
Unencumbered Cash, Beginning	509	1,009
Unencumbered Cash, Ending	\$ 1,009	\$ 1,209

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

SRSA Small Rural Schools Grant Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid		
Small Rural School Achievement Program	\$ 35,993	\$ 40,973
Expenditures		
Instruction	15,528	22,544
Instructional Support Services	20,465	18,429
Total Expenditures	35,993	40,973
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Earlnor Starbird Library Grand Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 769	\$ 2,127
Expenditures		
Library Services	(291)	1,178
Receipts Over (Under) Expenditures	1,060	949
Unencumbered Cash, Beginning	149,291	150,351
Unencumbered Cash, Ending	\$ 150,351	\$ 151,300

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Gifts and Grants Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Gifts and Grants	\$ 1,800	\$ 1,800
Expenditures		
Instruction	1,070	-
Instructional Support Services	1,019	1,026
Food Service Operation	800	800
Total Expenditures	2,889	1,826
Receipts Over (Under) Expenditures	(1,089)	(26)
Unencumbered Cash, Beginning	5,124	4,035
Unencumbered Cash, Ending	\$ 4,035	\$ 4,009

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenue:				
Ad Valorem Tax	\$ 440,969	\$ 437,006	\$ 420,762	\$ 16,244
Delinquent Tax	6,840	7,851	6,839	1,012
Motor Vehicle Tax	42,425	45,234	42,788	2,446
Recreational Vehicle Tax	769	934	734	200
State Aid				
School District Capital Improvement	99,210	109,948	104,950	4,998
Interest	4,362	14,018	2,000	12,018
Total Receipts	<u>594,575</u>	<u>614,991</u>	<u>\$ 578,073</u>	<u>\$ 36,918</u>
Expenditures				
Principal	375,000	390,000	\$ 390,000	\$ -
Interest	121,050	109,763	109,762	1
Commission & Postage	-	-	300	(300)
Total Expenditures	<u>496,050</u>	<u>499,763</u>	<u>\$ 500,062</u>	<u>\$ (299)</u>
Receipts Over (Under) Expenditures	98,525	115,228		
Unencumbered Cash, Beginning	<u>811,587</u>	<u>910,112</u>		
Unencumbered Cash, Ending	<u>\$ 910,112</u>	<u>\$ 1,025,340</u>		

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Non Expendable Trust – Bud Weems Memorial Fund
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ -	\$ -
Expenditures		
Scholarships	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	34	34
Unencumbered Cash, Ending	\$ 34	\$ 34

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Non Expendable Trust – Bob Bowers Memorial Scholarship
Schedule of Receipts and Expenditures – Actual and Budget (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ 2,700	\$ -
Interest	9	33
Total Receipts	<u>2,709</u>	<u>33</u>
Expenditures		
Scholarships	<u>500</u>	<u>500</u>
Receipts Over (Under) Expenditures	2,209	(467)
Unencumbered Cash, Beginning	<u>-</u>	<u>2,209</u>
Unencumbered Cash, Ending	<u><u>\$ 2,209</u></u>	<u><u>\$ 1,742</u></u>

UNIFIED SCHOOL DISTRICT NO. 330**Eskridge, Kansas**

Schedule 2

Nonexpendable Trust – Masonic Lodge Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 3	\$ 205
Expenditures		
Other Support Services	400	400
Receipts Over (Under) Expenditures	(397)	(195)
Unencumbered Cash, Beginning	593	196
Unencumbered Cash, Ending	\$ 196	\$ 1

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Nonexpendable Trust – Iva Tomlinson Memorial Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 11	\$ 26
Expenditures	-	851
Receipts Over (Under) Expenditures	11	(825)
Unencumbered Cash, Beginning	2,216	2,227
Unencumbered Cash, Ending	\$ 2,227	\$ 1,402

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 2

Nonexpendable Trust – Richard Johnston Memorial Fund
Schedule of Receipts and Expenditures (Regulatory Basis)
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ 4,350	\$ -
Interest	20	55
Total Receipts	<u>4,370</u>	<u>55</u>
Expenditures		
Scholarships	<u>500</u>	<u>500</u>
Receipts Over (Under) Expenditures	3,870	(445)
Unencumbered Cash, Beginning	<u>1</u>	<u>3,871</u>
Unencumbered Cash, Ending	<u><u>\$ 3,871</u></u>	<u><u>\$ 3,426</u></u>

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 3

Agency Funds
Summary of Receipts and Disbursements – Regulatory Basis
For the Fiscal Year Ended June 30, 2018

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Junior High School				
Just Say No Club	\$ 85	\$ -	\$ 85	\$ -
Band	27	-	-	27
Class of 2023	51	-	51	-
Elementary Activities	3,353	10,698	11,167	2,884
Media Center	1,995	2,669	2,665	1,999
Pep Club	384	-	235	149
Science Club	124	100	59	165
Subtotal Mission Valley Middle School	6,019	13,467	14,262	5,224
Mission Valley High School				
Class of 2017	800		800	-
Class of 2018	3,443	-	3,022	421
Class of 2019	2,839	1,233	1,833	2,239
Class of 2020	3,692	408	-	4,100
Class of 2021	3,390	-	-	3,390
Class of 2022	2,691	8,825	6,052	5,464
Class of 2023	-	851	-	851
Art	195	-	140	55
Boys Basketball	178	983	1,063	98
Junior High Boys Basketball	95	519	337	277
Cheerleaders	676	7,358	7,789	245
Junior High Cheerleaders	254	5,539	5,730	63
Choir	339	773	240	872
Concessions	-	28,489	28,489	-
Concession Equipment	1,551	808	518	1,841
Cross Country	1,052	2,818	3,075	795
Drama	3,802	1,646	1,093	4,355
FCCLA	1,264	10,878	10,156	1,986
FFA	12,181	53,626	57,781	8,026
FFA Grants	12,461	1,250	2,535	11,176
FFA Plaques	-	1,009	814	195
FFA Robotics	-	1,274	-	1,274
FFA Scholarship Fund	4,477	-	-	4,477
FFA Trap Club	-	500	273	227
FCA	123	918	1,000	41
Girls Basketball	481	1,301	1,728	54
Junior High Girls Basketball	89	296	160	225
Greenhouse	5,097	-	1,207	3,890
Head Hunters Club	1,383	10,000	9,487	1,896
Kays	504	624	475	653
Letterman's Club	286	-	-	286
Library	364	86	-	450
Music	145	9,829	5,808	4,166

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 3

Agency Funds
Summary of Receipts and Disbursements – Regulatory Basis
For the Fiscal Year Ended June 30, 2018

Student Organizations Funds	Ending Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley High (Cont.)				
MV Improvement	\$ 868	\$ 2,238	\$ 2,035	\$ 1,071
National Honor Society	59	1,044	1,096	7
Student Need Grant	244	-	-	244
Student Council	2,196	2,735	3,761	1,170
State Assessment	187	-	-	187
Band Trip	1,534	1,557	-	3,091
Baseball	162	866	840	188
Pep Club	170	-	-	170
Jr Viking Career Leaders	1,257	90	-	1,347
SADD	770	672	1,041	401
Sales Tax	-	9,899	9,899	-
Spanish / French Club	713	-	400	313
Scholars Bowl	384	-	47	337
Drill Team	46	5,618	3,627	2,037
FBLA	702	2,837	2,807	732
Forensics	623	662	247	1,038
Industrial Arts Projects	1,287	-	-	1,287
Power Lifting Club	301	-	-	301
Softball	67	353	269	151
Sport Posters	1,852	3,500	2,706	2,646
Track	437	1,590	166	1,861
Table Top Gaming	497	-	-	497
Volleyball	592	11,254	11,672	174
Junior High Girls Volleyball	432	483	258	657
Junior High Football	832	145	223	754
Junior High Track	384	1,086	993	477
Wrestling	25	1,220	-	1,245
Subtotal Mission Valley High School	80,473	199,690	193,692	86,471
Total Student Organization Funds	\$ 86,492	\$ 213,157	\$ 207,954	\$ 91,695

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Schedule 4

District Activity Funds
Summary of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis
For the Fiscal Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
Mission Valley	\$ 12,876	\$ 32,290	\$ 31,770	\$ 13,396	\$ -	\$ 13,396
School Projects						
Mission Valley						
Student Pop	1,173	-	-	1,173	-	1,173
Calculator Rental	3,550	645	75	4,120	-	4,120
Annual	3,290	2,890	3,688	2,492	-	2,492
Vo Ag Projects	228	100	-	328	-	328
Pepsi	8,618	2,600	2,301	8,917	-	8,917
Mission Valley Prints	20,518	35,821	33,877	22,462	-	22,462
Current Events	-	80	80	-	-	-
Subtotals School Projects	37,377	42,136	40,021	39,492	-	39,492
Total District Activity Funds	\$ 50,253	\$ 74,426	\$ 71,791	\$ 52,888	\$ -	\$ 52,888