

**UNIFIED SCHOOL DISTRICT NO. 422
Greensburg, Kansas 67054**

**FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2018**

**VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550**

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 422
Greensburg, Kansas 67054

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 422, Greensburg, Kansas, a municipality, 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 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances.

Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 422, Greensburg, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 422, Greensburg, Kansas 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 Unified School District No. 422, Greensburg, Kansas 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 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and 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 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

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. 422, Greensburg, Kansas as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated December 8, 2017, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information 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. In our opinion, the 2017 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, 2017, on the basis of accounting described in Note 1.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

January 11, 2019

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.00	\$ 0.00
Supplemental General Fund	114,141.13	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	0.00	0.00
At-Risk Fund	288,274.51	0.00
Virtual Education Fund	37,063.63	0.00
Capital Outlay Fund	1,546,938.91	3,861.10
Driver Training Fund	14,837.45	0.00
Food Service Fund	64,034.21	0.00
Professional Development Fund	42,503.02	0.00
Special Education Fund	309,910.63	0.00
Career & Postsecondary Education Fund	49,755.99	0.00
Gifts and Donations Fund	1,586.02	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	1,450,740.68	0.00
Textbook Rental Fund	75,456.55	0.00
Recreation Commission #422 Fund	4,069.43	0.00
Recreation Commission #424 Fund	892.16	0.00
Title I Fund	0.00	0.00
Title I Migrant Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Kal-Tech Grant Fund	500.00	0.00
Rural Small School Grant Fund	(18,176.45)	0.00
District Activity Funds	63,185.88	0.00
Trust Funds:		
H.B. Cope Drum Major Award Trust Fund	18,017.70	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 4,063,731.45</u>	<u>\$ 3,861.10</u>

Composition of Cash:

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,048,963.20	\$ 3,048,963.20	\$ 0.00	\$ 4,546.70	\$ 4,546.70
693,581.87	731,157.00	76,566.00	1,547.33	78,113.33
30,045.00	30,045.00	0.00	0.00	0.00
169,068.40	162,176.17	295,166.74	0.00	295,166.74
598,384.53	554,988.24	80,459.92	265.76	80,725.68
1,314,335.91	511,310.90	2,353,825.02	122,687.38	2,476,512.40
4,333.00	4,131.94	15,038.51	0.00	15,038.51
193,100.99	193,313.51	63,821.69	0.00	63,821.69
52,307.00	27,979.60	66,830.42	0.00	66,830.42
499,001.11	485,421.80	323,489.94	0.00	323,489.94
118,937.10	44,792.52	123,900.57	0.00	123,900.57
2,150.00	2,000.00	1,736.02	0.00	1,736.02
257,967.52	257,967.52	0.00	0.00	0.00
0.00	617,623.96	833,116.72	453,363.85	1,286,480.57
58,584.37	39,334.13	94,706.79	7,354.08	102,060.87
75,914.74	79,984.17	0.00	0.00	0.00
46,488.55	47,380.71	0.00	0.00	0.00
57,731.00	57,731.00	0.00	0.00	0.00
19,000.00	19,000.00	0.00	0.00	0.00
7,542.00	7,542.00	0.00	0.00	0.00
0.00	500.00	0.00	0.00	0.00
76,221.00	58,044.55	0.00	0.00	0.00
137,837.08	128,589.64	72,433.32	0.00	72,433.32
<u>76.06</u>	<u>0.00</u>	<u>18,093.76</u>	<u>0.00</u>	<u>18,093.76</u>
<u>\$ 7,461,570.43</u>	<u>\$ 7,109,977.56</u>	<u>\$ 4,419,185.42</u>	<u>\$ 589,765.10</u>	<u>\$ 5,008,950.52</u>
Checking Account				\$ 19,485.27
NOW Accounts				337,080.92
Savings Accounts				4,696,995.11
Petty Cash				1,500.00
Certificates of Deposit				<u>16,000.00</u>
Total Cash				5,071,061.30
Agency Funds per Schedule 3				<u>(62,110.78)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 5,008,950.52</u>

UNIFIED SCHOOL DISTRICT NO. 422
NOTES TO THE FINANCIAL STATEMENT
June 30, 2018

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 422, Greensburg, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 422 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

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

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

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

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

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

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

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts, a savings account and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

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

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 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 regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such 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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

Gifts and Donations Fund	Title II-A Fund
Contingency Reserve Fund	Kal-Tech Grant Fund
Textbook Rental Fund	Rural Small School Grant Fund
Title I Fund	District Activity Funds
Title I Migrant 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 3 - COMPLIANCE WITH KANSAS STATUTES

1. A public work bond was not obtained on roof repair contract in violation of K.S.A. 60-1111.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS

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

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

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2018.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2018 the District's carrying amount of deposits was \$5,071,061.30 and the bank balance was \$5,454,476.37. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$251,508.94 was covered by federal depository insurance, and \$5,202,967.43 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$185,783.00 subsequent to June 30, 2018 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, 2018.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	At Risk (4 Yr Old)	K.S.A. 72-6478	\$ 30,045.00
General	Virtual Education	K.S.A. 72-6478	594,383.00
General	Special Education	K.S.A. 72-6478	312,971.00
General	Career & Postsecondary Ed	K.S.A. 72-6478	100,000.00
General	Textbook Rental	K.S.A. 72-6478	34,371.87
Supplemental General	At-Risk	K.S.A. 72-6478	162,000.00
Supplemental General	Professional Development	K.S.A. 72-6478	47,497.00
Supplemental General	Special Education	K.S.A. 72-6478	177,000.00
Supplemental General	Career & Postsecondary Ed	K.S.A. 72-6478	18,937.10
Supplemental General	Textbook Rental	K.S.A. 72-6478	18,937.10

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. The District allows vacation for all full time year round employees. Certain full time year round employees will be compensated for five unused vacation days at the end of the contract year. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused vacation leave as of June 30, 2018.

At the beginning of each school year, each teacher is granted ten days of sick leave which can accumulate up to thirty days. At the end of each contract year, teachers will be paid \$20.00 per day for unused sick leave in excess of twenty days. This payment was made in the final paycheck of the fiscal year, therefore, there is no potential liability for unused sick leave as of June 30, 2018.

At the beginning of each school year, classified employees are granted ten days of sick leave which can accumulate up to sixty days. These employees are not paid for unused sick leave, therefore, there is no potential liability for unused sick leave as of June 30, 2018.

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Early Retirement Program. The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of ten years full-time continuous employment within Unified School District No. 422. A teacher may apply for early retirement by completing the early retirement request form and submitting it to the Superintendent on or before the 1st day of February preceding the anticipated retirement date. Early retirement benefits will be paid in one lump sum payment in the amount of \$7,000.00. The benefits will be paid in January following the year of retirement with the regular January payroll. The employee shall have the option to maintain health insurance coverage at the employee's expense through the school sponsored plan if allowable by the insurance carrier and/or state law. During the fiscal year ended June 30, 2018 early retirement benefits were paid to one eligible participant. The total amount paid during the year was \$7,000.00. As of June 30, 2018 there were two employees eligible to participate in the program, therefore, the potential liability for early retirement as of June 30, 2018 is \$14,000.00.

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, etc. 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB 2052 during fiscal year 2017.

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

Note 8 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 \$257,967.52 and \$173,945.24, respectively, for the fiscal year ended June 30, 2018 and 2017.

Net Pension Liability. At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,302,171. 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 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 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 10 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for a postage machine which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2018 rent expenditures were \$616.12. These were made from the Virtual Education Fund.

The District has entered into an operating lease for a 2013 Thomas passenger bus which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2018 rent expenditures were \$3,500.00. These expenditures were made from the Capital Outlay Fund.

The District has entered into an operating lease for a mobile home which contains cancellation provisions and is subject to annual appropriations. For the year ended June 30, 2018 rent expenditures were \$300.00. These expenditures were made from the Capital Outlay Fund.

Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 11, 2019, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 2,919,305.00	\$ (124,279.00)
Supplemental General Fund	761,500.00	(30,343.00)
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	35,000.00	XXXXXXXXXX
At-Risk Fund	398,274.00	XXXXXXXXXX
Virtual Education Fund	616,464.00	XXXXXXXXXX
Capital Outlay Fund	1,006,000.00	XXXXXXXXXX
Driver Training Fund	20,037.00	XXXXXXXXXX
Food Service Fund	297,160.00	XXXXXXXXXX
Professional Development Fund	70,332.00	XXXXXXXXXX
Special Education Fund	825,510.00	XXXXXXXXXX
Career & Postsecondary Education Fund	49,756.00	XXXXXXXXXX
KPERs Special Retirement Fund	300,056.00	XXXXXXXXXX
Recreation Commission #422 Fund	86,000.00	XXXXXXXXXX
Recreation Commission #424 Fund	53,000.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 253,937.33	\$ 3,048,963.33	\$ 3,048,963.20	\$ (0.13)
0.00	731,157.00	731,157.00	0.00
0.00	35,000.00	30,045.00	(4,955.00)
0.00	398,274.00	162,176.17	(236,097.83)
0.00	616,464.00	554,988.24	(61,475.76)
0.00	1,006,000.00	511,310.90	(494,689.10)
0.00	20,037.00	4,131.94	(15,905.06)
0.00	297,160.00	193,313.51	(103,846.49)
0.00	70,332.00	27,979.60	(42,352.40)
0.00	825,510.00	485,421.80	(340,088.20)
0.00	49,756.00	44,792.52	(4,963.48)
0.00	300,056.00	257,967.52	(42,088.48)
0.00	86,000.00	79,984.17	(6,015.83)
0.00	53,000.00	47,380.71	(5,619.29)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 10,662.51	\$ 10,808.87	\$ 15,000.00	\$ (4,191.13)
Local Sources:				
Interest on Idle Funds	26,692.47	0.00	0.00	0.00
Reimbursements	310,344.80	253,937.33	0.00	253,937.33
Other Revenue from Local Sources	17,462.30	0.00	0.00	0.00
State Aid:				
General State Aid	2,286,869.00	2,471,246.00	2,533,705.00	(62,459.00)
Special Education Aid	311,953.00	312,971.00	370,600.00	(57,629.00)
KPERs State Aid	173,945.24	0.00	0.00	0.00
Total Receipts	<u>3,137,929.32</u>	<u>3,048,963.20</u>	<u>\$ 2,919,305.00</u>	<u>\$ 129,658.20</u>
Expenditures				
Instruction:				
Salaries	898,820.80	947,013.45	960,900.00	(13,886.55)
Employee Benefits	156,141.24	162,523.52	174,350.00	(11,826.48)
Purchased Professional Services	5,600.00	0.00	6,800.00	(6,800.00)
Other Purchased Services	49,812.78	16,793.98	30,000.00	(13,206.02)
Supplies	54,444.76	87,186.98	57,500.00	29,686.98
Student Support Services:				
Salaries	46,998.62	50,795.00	48,400.00	2,395.00
Employee Benefits	6,958.02	7,584.77	7,385.00	199.77
Supplies	421.95	204.52	500.00	(295.48)
Instructional Support Staff:				
Salaries	18,352.77	19,366.87	18,900.00	466.87
Employee Benefits	4,659.23	6,465.49	5,300.00	1,165.49
Purchased Professional Services	3,025.02	2,277.91	4,000.00	(1,722.09)
Supplies	3,181.25	3,193.34	3,100.00	93.34
General Administration:				
Salaries	57,090.22	43,030.50	58,800.00	(15,769.50)
Employee Benefits	9,855.29	6,172.00	10,450.00	(4,278.00)
Other Purchased Services	3,633.47	364.93	4,000.00	(3,635.07)
Supplies	216.24	832.82	500.00	332.82
Other	100.00	1,643.75	100.00	1,543.75
School Administration:				
Salaries	206,826.13	202,645.15	213,000.00	(10,354.85)
Employee Benefits	25,744.51	28,651.87	27,550.00	1,101.87
Supplies	2,005.35	145.20	2,000.00	(1,854.80)

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GENERAL FUND (Cont'd.)
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	
Expenditures (Cont'd.)				
Central Services:				
Salaries	58,092.92	63,936.20	60,000.00	3,936.20
Employee Benefits	9,430.94	15,026.32	10,800.00	4,226.32
Operations & Maintenance:				
Purchased Property Services	15,094.79	15,045.60	16,500.00	(1,454.40)
Other Purchased Services	1,264.20	1,704.24	1,500.00	204.24
Heating	10,532.81	10,458.18	12,000.00	(1,541.82)
Electricity	110,991.08	135,753.86	111,000.00	24,753.86
Vehicle Operating Services:				
Salaries	85,941.36	89,717.34	88,500.00	1,217.34
Employee Benefits	11,658.99	13,875.81	12,970.00	905.81
Other Purchased Services	0.00	18,721.15	0.00	18,721.15
Motor Fuel	10,042.76	21,886.79	20,000.00	1,886.79
Other	912.00	2,415.30	1,000.00	1,415.30
Vehicle & Maintenance Services:				
Other Purchased Services	0.00	31.75	0.00	31.75
Supplies	1,314.72	1,666.82	1,500.00	166.82
Other	54.85	60.92	0.00	60.92
Operating Transfers:				
To At-Risk (4 Yr Old)	0.00	30,045.00	0.00	30,045.00
To At Risk	29,945.00	0.00	0.00	0.00
To Virtual Education	400,000.00	594,383.00	579,400.00	14,983.00
To Capital Outlay	309,867.01	0.00	0.00	0.00
To Special Education	311,953.00	312,971.00	370,600.00	(57,629.00)
To Career & Postsecondary Ed	43,000.00	100,000.00	0.00	100,000.00
To KPERS Special Retirement	173,945.24	0.00	0.00	0.00
To Textbook Rental	0.00	34,371.87	0.00	34,371.87
Adjustment to Comply with Legal Max			(124,279.00)	124,279.00
Legal General Fund Budget	3,137,929.32	3,048,963.20	2,795,026.00	253,937.20
Adjustment for Qualifying Budget Credits			253,937.33	(253,937.33)
Total Expenditures	<u>3,137,929.32</u>	<u>3,048,963.20</u>	<u>\$ 3,048,963.33</u>	<u>\$ (0.13)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 643,121.65	\$ 658,398.85	\$ 608,687.00	\$ 49,711.85
Delinquent Tax	3,522.08	3,814.10	5,029.00	(1,214.90)
Motor Veh./16-20M Veh. Tax	21,872.05	27,194.88	29,026.00	(1,831.12)
Recreational Vehicle Tax	289.91	466.54	401.00	65.54
Commercial Vehicle Tax	3,503.89	3,707.50	4,215.00	(507.50)
Local Sources:				
Reimbursements	4,716.26	0.00	0.00	0.00
Total Receipts	<u>677,025.84</u>	<u>693,581.87</u>	<u>\$ 647,358.00</u>	<u>\$ 46,223.87</u>
Expenditures				
Instruction:				
Purchased Professional Services	25,183.97	23,233.00	27,000.00	(3,767.00)
Purchased Property Services	0.00	36,353.04	0.00	36,353.04
Other Purchased Services	8,722.95	0.00	12,000.00	(12,000.00)
Supplies	3,329.41	0.00	3,000.00	(3,000.00)
Other	508.64	413.36	42,500.00	(42,086.64)
Student Support Services:				
Purchased Professional Services	756.00	1,044.00	1,000.00	44.00
Supplies	78.88	246.90	0.00	246.90
Instructional Support Staff:				
Purchased Professional Services	18,411.84	11,890.00	20,000.00	(8,110.00)
Other Purchased Services	3,216.43	1,625.10	3,500.00	(1,874.90)
General Administration:				
Employee Benefits	0.00	0.00	20,000.00	(20,000.00)
Purchased Professional Services	19,584.71	19,202.14	1,500.00	17,702.14
Purchased Property Services	1,384.87	1,748.16	0.00	1,748.16
Other Purchased Services	12,813.52	46,845.10	25,500.00	21,345.10
Supplies	1,712.18	1,688.17	2,000.00	(311.83)
Other	11,337.62	8,286.60	12,000.00	(3,713.40)
School Administration:				
Purchased Professional Services	4,340.34	0.00	5,000.00	(5,000.00)
Other Purchased Services	1,399.34	0.00	1,500.00	(1,500.00)
Supplies	3,622.87	4,511.64	5,000.00	(488.36)
Property (Equip & Furn)	0.00	253.97	0.00	253.97

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 SUPPLEMENTAL GENERAL FUND (Cont'd.)
 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	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Purchased Property Services	14,171.13	9,224.12	15,000.00	(5,775.88)
Other Purchased Services	90,644.40	102,792.69	95,000.00	7,792.69
Supplies	34,873.34	37,142.98	55,000.00	(17,857.02)
Property (Equip & Furn)	19.25	226.08	0.00	226.08
Other	0.00	58.75	0.00	58.75
Operating Transfers:				
To At-Risk (4 Yr Old)	0.00	0.00	35,000.00	(35,000.00)
To At-Risk	174,801.57	162,000.00	110,000.00	52,000.00
To Driver Training	5,000.00	0.00	0.00	0.00
To Food Service	55,000.00	0.00	50,000.00	(50,000.00)
To Professional Development	30,000.00	47,497.00	25,000.00	22,497.00
To Special Education	145,000.00	177,000.00	145,000.00	32,000.00
To Career & Postsecondary Ed	0.00	18,937.10	0.00	18,937.10
To Textbook Rental	50,000.00	18,937.10	50,000.00	(31,062.90)
Adjustment to Comply with Legal Max			(30,343.00)	30,343.00
Legal Supplemental General Fund Budget	715,913.26	731,157.00	731,157.00	0.00
Adjustment for Qualifying Budget Credits			0.00	0.00
Total Expenditures	<u>715,913.26</u>	<u>731,157.00</u>	<u>\$ 731,157.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(38,887.42)	(37,575.13)		
Unencumbered Cash, Beginning	<u>153,028.55</u>	<u>114,141.13</u>		
Unencumbered Cash, Ending	<u>\$ 114,141.13</u>	<u>\$ 76,566.00</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 AT-RISK (4 YR OLD) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 30,045.00	\$ 0.00	\$ 30,045.00
From Supplemental General	0.00	0.00	35,000.00	(35,000.00)
Total Receipts	0.00	30,045.00	\$ 35,000.00	\$ (4,955.00)
Expenditures				
Instruction:				
Other Purchased Services	0.00	30,045.00	35,000.00	(4,955.00)
Total Expenditures	0.00	30,045.00	\$ 35,000.00	\$ (4,955.00)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 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				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 7,068.40	\$ 0.00	\$ 7,068.40
Operating Transfers:				
From General	29,945.00	0.00	0.00	0.00
From Supplemental General	<u>174,801.57</u>	<u>162,000.00</u>	<u>110,000.00</u>	<u>52,000.00</u>
Total Receipts	<u>204,746.57</u>	<u>169,068.40</u>	<u>\$ 110,000.00</u>	<u>\$ 59,068.40</u>
Expenditures				
Instruction:				
Salaries	169,440.66	133,378.00	175,000.00	(41,622.00)
Employee Benefits	21,273.02	21,794.53	24,500.00	(2,705.47)
Purchased Professional Services	0.00	6,500.00	0.00	6,500.00
Supplies	227.41	503.64	1,000.00	(496.36)
Other	<u>0.00</u>	<u>0.00</u>	<u>197,774.00</u>	<u>(197,774.00)</u>
Total Expenditures	<u>190,941.09</u>	<u>162,176.17</u>	<u>\$ 398,274.00</u>	<u>\$ (236,097.83)</u>
Receipts Over (Under) Expenditures	13,805.48	6,892.23		
Unencumbered Cash, Beginning	<u>274,469.03</u>	<u>288,274.51</u>		
Unencumbered Cash, Ending	<u>\$ 288,274.51</u>	<u>\$ 295,166.74</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 VIRTUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 5,822.94	\$ 4,001.53	\$ 0.00	\$ 4,001.53
Operating Transfers:				
From General	<u>400,000.00</u>	<u>594,383.00</u>	<u>579,400.00</u>	<u>14,983.00</u>
Total Receipts	<u>405,822.94</u>	<u>598,384.53</u>	<u>\$ 579,400.00</u>	<u>\$ 18,984.53</u>
Expenditures				
Instruction:				
Salaries	194,268.12	229,998.00	201,250.00	28,748.00
Employee Benefits	37,334.15	30,315.54	43,500.00	(13,184.46)
Purchased Professional Services	3,931.73	0.00	5,000.00	(5,000.00)
Purchased Property Services	0.00	4,467.74	0.00	4,467.74
Other Purchased Services	12,816.54	9,232.18	16,000.00	(6,767.82)
Supplies	48,826.17	50,233.96	52,500.00	(2,266.04)
Property (Equip & Furn)	157.62	12,212.14	2,000.00	10,212.14
Other	249.35	433.52	114,589.00	(114,155.48)
Instructional Support Staff:				
Other Purchased Services	100.00	145.30	0.00	145.30
General Administration:				
Salaries	5,047.50	0.00	0.00	0.00
Employee Benefits	394.95	0.00	0.00	0.00
Other Purchased Services	833.78	0.00	0.00	0.00
School Administration:				
Salaries	105,277.83	102,707.57	114,000.00	(11,292.43)
Employee Benefits	22,366.58	24,385.70	24,225.00	160.70
Other Purchased Services	0.00	0.00	5,000.00	(5,000.00)
Supplies	1,529.09	628.69	2,500.00	(1,871.31)
Property (Equip & Furn)	0.00	7,002.41	0.00	7,002.41
Central Services:				
Salaries	11,827.93	13,928.55	12,250.00	1,678.55
Employee Benefits	2,182.67	2,710.12	2,500.00	210.12

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 VIRTUAL EDUCATION FUND (Cont'd.)
 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	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	1,235.43	1,365.91	1,300.00	65.91
Employee Benefits	229.97	294.32	350.00	(55.68)
Purchased Property Services	1,767.28	591.48	2,000.00	(1,408.52)
Other Purchased Services	943.43	1,038.31	1,000.00	38.31
Supplies	13,100.88	3,155.85	16,500.00	(13,344.15)
Property (Equip & Furn)	0.00	23,890.00	0.00	23,890.00
Other	0.00	34.42	0.00	34.42
Other Support Services:				
Salaries	0.00	28,951.01	0.00	28,951.01
Employee Benefits	0.00	3,347.28	0.00	3,347.28
Purchased Property Services	0.00	3,918.24	0.00	3,918.24
Total Expenditures	<u>464,421.00</u>	<u>554,988.24</u>	<u>\$ 616,464.00</u>	<u>\$ (61,475.76)</u>
Receipts Over (Under) Expenditures	(58,598.06)	43,396.29		
Unencumbered Cash, Beginning	<u>95,661.69</u>	<u>37,063.63</u>		
Unencumbered Cash, Ending	<u>\$ 37,063.63</u>	<u>\$ 80,459.92</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 CAPITAL OUTLAY FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 462,315.99	\$ 461,992.72	\$ 439,803.00	\$ 22,189.72
Delinquent Tax	2,157.12	1,913.94	3,609.00	(1,695.06)
Motor Veh./16-20M Veh. Tax	21,135.43	20,714.47	22,112.00	(1,397.53)
Recreational Vehicle Tax	280.19	356.56	306.00	50.56
Commercial Vehicle Tax	2,960.23	2,712.28	3,211.00	(498.72)
Local Sources:				
Interest on Idle Funds	81.65	0.00	0.00	0.00
Other Receipts from Local Sources	1,876.27	825,845.94	25,000.00	800,845.94
Federal Aid:				
Other Federal Grants Thru State	0.00	800.00	0.00	800.00
Operating Transfers:				
From General	<u>309,867.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>800,673.89</u>	<u>1,314,335.91</u>	<u>\$ 494,041.00</u>	<u>\$ 820,294.91</u>
Expenditures				
Instruction:				
Supplies	54,943.43	51,034.58	200,000.00	(148,965.42)
Property (Equip & Furn)	24,288.86	29,710.40	150,000.00	(120,289.60)
General Administration:				
Supplies	0.00	3,764.69	0.00	3,764.69
Property (Equip & Furn)	2,511.46	2,027.55	5,000.00	(2,972.45)
School Administration:				
Supplies	0.00	2,804.00	0.00	2,804.00
Property (Equip & Furn)	6,247.58	7,975.80	10,000.00	(2,024.20)
Operations & Maintenance:				
Salaries	123,827.23	136,015.81	150,000.00	(13,984.19)
Employee Benefits	26,579.86	29,266.81	39,000.00	(9,733.19)
Purchased Property Services	65,108.07	82,764.86	75,000.00	7,764.86
Other Purchased Services	0.00	0.00	100,000.00	(100,000.00)
Supplies	8,430.41	0.00	60,000.00	(60,000.00)
Property (Equip & Furn)	16,888.41	4,655.51	17,000.00	(12,344.49)
Transportation:				
Property (Equip & Buses)	148,936.00	0.00	150,000.00	(150,000.00)
Vehicle & Maintenance Services:				
Supplies	0.00	2,726.30	0.00	2,726.30

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 CAPITAL OUTLAY FUND (Cont'd.)
 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	
Facility Acquis. & Constr. Services:				
Building Improvements	42,324.93	146,466.70	50,000.00	96,466.70
Other	<u>1,212.39</u>	<u>12,097.89</u>	<u>0.00</u>	<u>12,097.89</u>
Total Expenditures	<u>521,298.63</u>	<u>511,310.90</u>	<u>\$ 1,006,000.00</u>	<u>\$ (494,689.10)</u>
Receipts Over (Under) Expenditures	279,375.26	803,025.01		
Unencumbered Cash, Beginning	1,267,563.65	1,546,938.91		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>3,861.10</u>		
Unencumbered Cash, Ending	<u>\$ 1,546,938.91</u>	<u>\$ 2,353,825.02</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 1,646.00	\$ 1,389.00	\$ 1,700.00	\$ (311.00)
State Aid:				
State Safety Aid	2,560.00	2,944.00	3,500.00	(556.00)
Operating Transfers:				
From Supplemental General	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>9,206.00</u>	<u>4,333.00</u>	<u>\$ 5,200.00</u>	<u>\$ (867.00)</u>
Expenditures				
Instruction:				
Salaries	4,110.75	3,379.00	4,500.00	(1,121.00)
Employee Benefits	403.59	352.88	500.00	(147.12)
Other	0.00	0.00	14,287.00	(14,287.00)
Vehicle Oper. & Maint. Services:				
Motor Fuel	0.00	274.06	250.00	24.06
Property (Equip & Furn)	<u>67.50</u>	<u>126.00</u>	<u>500.00</u>	<u>(374.00)</u>
Total Expenditures	<u>4,581.84</u>	<u>4,131.94</u>	<u>\$ 20,037.00</u>	<u>\$ (15,905.06)</u>
Receipts Over (Under) Expenditures	4,624.16	201.06		
Unencumbered Cash, Beginning	<u>10,213.29</u>	<u>14,837.45</u>		
Unencumbered Cash, Ending	<u>\$ 14,837.45</u>	<u>\$ 15,038.51</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 62,994.24	\$ 67,427.88	\$ 79,577.00	\$ (12,149.12)
Interest on Idle Funds	0.00	53,086.36	30,000.00	23,086.36
Other Receipts from Local Sources	0.00	60.03	0.00	60.03
State Aid:				
State Food Assistance	1,526.52	1,639.77	1,475.00	164.77
Federal Aid:				
Child Nutrition Program	70,469.56	70,886.95	72,074.00	(1,187.05)
Operating Transfers:				
From Supplemental General	<u>55,000.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>(50,000.00)</u>
Total Receipts	<u>189,990.32</u>	<u>193,100.99</u>	<u>\$ 233,126.00</u>	<u>\$ (40,025.01)</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	837.03	2,680.32	1,000.00	1,680.32
Supplies	85.80	101.20	100.00	1.20
Food Service Operation:				
Salaries	73,255.24	64,480.43	75,500.00	(11,019.57)
Employee Benefits	13,567.72	11,443.29	14,800.00	(3,356.71)
Other Purchased Services	0.00	785.35	0.00	785.35
Food & Supplies	105,911.22	108,992.98	157,500.00	(48,507.02)
Property (Equip & Furn)	0.00	4,414.94	5,000.00	(585.06)
Other	<u>415.00</u>	<u>415.00</u>	<u>43,260.00</u>	<u>(42,845.00)</u>
Total Expenditures	<u>194,072.01</u>	<u>193,313.51</u>	<u>\$ 297,160.00</u>	<u>\$ (103,846.49)</u>
Receipts Over (Under) Expenditures	(4,081.69)	(212.52)		
Unencumbered Cash, Beginning	<u>68,115.90</u>	<u>64,034.21</u>		
Unencumbered Cash, Ending	<u>\$ 64,034.21</u>	<u>\$ 63,821.69</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
Professional Development Aid	\$ 0.00	\$ 4,810.00	\$ 2,829.00	\$ 1,981.00
Operating Transfers:				
From Supplemental General	<u>30,000.00</u>	<u>47,497.00</u>	<u>25,000.00</u>	<u>22,497.00</u>
Total Receipts	<u>30,000.00</u>	<u>52,307.00</u>	<u>\$ 27,829.00</u>	<u>\$ 24,478.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	1,050.00	1,436.50	1,900.00	(463.50)
Employee Benefits	81.36	110.77	175.00	(64.23)
Purchased Professional Services	14,895.00	14,165.00	15,000.00	(835.00)
Other Purchased Services	6,066.67	9,085.48	15,000.00	(5,914.52)
Supplies	0.00	199.56	250.00	(50.44)
Other	<u>0.00</u>	<u>2,982.29</u>	<u>38,007.00</u>	<u>(35,024.71)</u>
Total Expenditures	<u>22,093.03</u>	<u>27,979.60</u>	<u>\$ 70,332.00</u>	<u>\$ (42,352.40)</u>
Receipts Over (Under) Expenditures	7,906.97	24,327.40		
Unencumbered Cash, Beginning	<u>34,596.05</u>	<u>42,503.02</u>		
Unencumbered Cash, Ending	<u>\$ 42,503.02</u>	<u>\$ 66,830.42</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 7,016.11	\$ 0.00	\$ 7,016.11
Federal Aid:				
Other Federal Grants Thru State	0.00	2,014.00	0.00	2,014.00
Operating Transfers:				
From General	311,953.00	312,971.00	370,600.00	(57,629.00)
From Supplemental General	<u>145,000.00</u>	<u>177,000.00</u>	<u>145,000.00</u>	<u>32,000.00</u>
Total Receipts	<u>456,953.00</u>	<u>499,001.11</u>	<u>\$ 515,600.00</u>	<u>\$ (16,598.89)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	141,671.36	162,969.37	163,000.00	(30.63)
Flow-thru	289,604.00	296,487.00	337,000.00	(40,513.00)
Supplies	262.95	130.60	500.00	(369.40)
Property (Equip & Furn)	0.00	50.53	0.00	50.53
Other	273.14	386.00	283,010.00	(282,624.00)
Vehicle Operating Services:				
Salaries	18,620.90	16,693.15	23,000.00	(6,306.85)
Employee Benefits	1,525.84	1,365.21	2,000.00	(634.79)
Purchased Property Services	19.00	0.00	0.00	0.00
Other Purchased Services	0.00	2,462.00	2,500.00	(38.00)
Supplies	3,009.33	3,292.14	14,500.00	(11,207.86)
Property (Equip & Furn)	1,020.00	1,435.80	0.00	1,435.80
Other	<u>0.00</u>	<u>150.00</u>	<u>0.00</u>	<u>150.00</u>
Total Expenditures	<u>456,006.52</u>	<u>485,421.80</u>	<u>\$ 825,510.00</u>	<u>\$ (340,088.20)</u>
Receipts Over (Under) Expenditures	946.48	13,579.31		
Unencumbered Cash, Beginning	<u>308,964.15</u>	<u>309,910.63</u>		
Unencumbered Cash, Ending	<u>\$ 309,910.63</u>	<u>\$ 323,489.94</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 CAREER & POSTSECONDARY EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2018
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 43,000.00	\$ 100,000.00	\$ 0.00	\$ 100,000.00
From Supplemental General	0.00	18,937.10	0.00	18,937.10
Total Receipts	<u>43,000.00</u>	<u>118,937.10</u>	<u>\$ 0.00</u>	<u>\$ 118,937.10</u>
Expenditures				
Instruction:				
Salaries	40,521.75	41,581.00	41,750.00	(169.00)
Employee Benefits	<u>3,074.71</u>	<u>3,211.52</u>	<u>8,006.00</u>	<u>(4,794.48)</u>
Total Expenditures	<u>43,596.46</u>	<u>44,792.52</u>	<u>\$ 49,756.00</u>	<u>\$ (4,963.48)</u>
Receipts Over (Under) Expenditures	(596.46)	74,144.58		
Unencumbered Cash, Beginning	<u>50,352.45</u>	<u>49,755.99</u>		
Unencumbered Cash, Ending	<u>\$ 49,755.99</u>	<u>\$ 123,900.57</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 GIFTS AND DONATIONS 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	<u>\$ 2,464.00</u>	<u>\$ 2,150.00</u>
Total Receipts	<u>2,464.00</u>	<u>2,150.00</u>
Expenditures		
Instruction:		
Supplies	2,464.00	2,000.00
Other	<u>185.00</u>	<u>0.00</u>
Total Expenditures	<u>2,649.00</u>	<u>2,000.00</u>
Receipts Over (Under) Expenditures	(185.00)	150.00
Unencumbered Cash, Beginning	<u>1,771.02</u>	<u>1,586.02</u>
Unencumbered Cash, Ending	<u><u>\$ 1,586.02</u></u>	<u><u>\$ 1,736.02</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 KPERS SPECIAL RETIREMENT 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
KPERS State Aid	\$ 0.00	\$ 257,967.52	\$ 300,056.00	\$ (42,088.48)
Operating Transfers:				
From General	173,945.24	0.00	0.00	0.00
Total Receipts	173,945.24	257,967.52	\$ 300,056.00	\$ (42,088.48)
Expenditures				
Instruction:				
Employee Benefits	105,758.71	156,844.26	187,963.00	(31,118.74)
Student Support Services:				
Employee Benefits	5,392.31	7,997.00	6,268.00	1,729.00
Instructional Support Staff:				
Employee Benefits	3,826.79	5,675.28	2,694.00	2,981.28
General Administration:				
Employee Benefits	9,393.05	13,930.24	7,615.00	6,315.24
School Administration:				
Employee Benefits	21,221.32	31,472.04	42,348.00	(10,875.96)
Central Services:				
Employee Benefits	6,262.02	9,286.82	9,357.00	(70.18)
Operations & Maintenance:				
Employee Benefits	12,350.11	18,315.69	19,594.00	(1,278.31)
Student Transportation Services:				
Employee Benefits	3,478.90	5,159.35	14,440.00	(9,280.65)
Food Service:				
Employee Benefits	6,262.03	9,286.84	9,777.00	(490.16)
Total Expenditures	173,945.24	257,967.52	\$ 300,056.00	\$ (42,088.48)
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	0.00	0.00		
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CONTINGENCY 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)

	<u>2017</u>	<u>2018</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	0.00	99,342.20
Instructional Support Staff:		
Property (Equip & Furn)	0.00	3,799.00
School Administration:		
Property (Equip & Furn)	0.00	12,990.00
Operations & Maintenance:		
Purchased Property Services	0.00	430,908.86
Property (Equip & Furn)	0.00	6,739.90
Vehicle Operating Services:		
Property (Equip & Furn)	<u>0.00</u>	<u>63,844.00</u>
Total Expenditures	<u>0.00</u>	<u>617,623.96</u>
Receipts Over (Under) Expenditures	0.00	(617,623.96)
Unencumbered Cash, Beginning	<u>1,450,740.68</u>	<u>1,450,740.68</u>
Unencumbered Cash, Ending	<u>\$ 1,450,740.68</u>	<u>\$ 833,116.72</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 TEXTBOOK RENTAL 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Rental Fees & Books	\$ 7,016.25	\$ 5,275.40
Operating Transfers:		
From General	0.00	34,371.87
From Supplemental General	<u>50,000.00</u>	<u>18,937.10</u>
Total Receipts	<u>57,016.25</u>	<u>58,584.37</u>
Expenditures		
Instruction:		
Supplies	<u>44,926.82</u>	<u>39,334.13</u>
Total Expenditures	<u>44,926.82</u>	<u>39,334.13</u>
Receipts Over (Under) Expenditures	12,089.43	19,250.24
Unencumbered Cash, Beginning	<u>63,367.12</u>	<u>75,456.55</u>
Unencumbered Cash, Ending	<u><u>\$ 75,456.55</u></u>	<u><u>\$ 94,706.79</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 RECREATION COMMISSION #422 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	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 68,227.70	\$ 70,696.61	\$ 68,202.00	\$ 2,494.61
Delinquent Tax	480.91	538.67	541.00	(2.33)
Motor Veh./16-20M Veh. Tax	4,041.05	3,976.77	3,289.00	687.77
Recreational Vehicle Tax	53.55	75.41	46.00	29.41
Commercial Vehicle Tax	610.12	627.28	478.00	149.28
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	10,000.00	(10,000.00)
Total Receipts	<u>73,413.33</u>	<u>75,914.74</u>	<u>\$ 82,556.00</u>	<u>\$ (6,641.26)</u>
Expenditures				
Community Service Operations	<u>73,000.00</u>	<u>79,984.17</u>	<u>86,000.00</u>	<u>(6,015.83)</u>
Total Expenditures	<u>73,000.00</u>	<u>79,984.17</u>	<u>\$ 86,000.00</u>	<u>\$ (6,015.83)</u>
Receipts Over (Under) Expenditures	413.33	(4,069.43)		
Unencumbered Cash, Beginning	<u>3,656.10</u>	<u>4,069.43</u>		
Unencumbered Cash, Ending	<u>\$ 4,069.43</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 RECREATION COMMISSION #424 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 Receipts:				
Ad Valorem Property Tax	\$ 47,508.51	\$ 45,154.44	\$ 41,749.00	\$ 3,405.44
Delinquent Tax	285.17	67.73	362.00	(294.27)
Motor Veh./16-20M Veh. Tax	1,250.17	1,201.85	2,239.00	(1,037.15)
Recreational Vehicle Tax	16.53	13.76	31.00	(17.24)
Commercial Vehicle Tax	129.94	50.77	325.00	(274.23)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	7,500.00	(7,500.00)
Total Receipts	<u>49,190.32</u>	<u>46,488.55</u>	<u>\$ 52,206.00</u>	<u>\$ (5,717.45)</u>
Expenditures				
Community Service Operations	<u>49,190.32</u>	<u>47,380.71</u>	<u>53,000.00</u>	<u>(5,619.29)</u>
Total Expenditures	<u>49,190.32</u>	<u>47,380.71</u>	<u>\$ 53,000.00</u>	<u>\$ (5,619.29)</u>
Receipts Over (Under) Expenditures	0.00	(892.16)		
Unencumbered Cash, Beginning	<u>892.16</u>	<u>892.16</u>		
Unencumbered Cash, Ending	<u>\$ 892.16</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 62,296.00	\$ 57,731.00
Total Receipts	<u>62,296.00</u>	<u>57,731.00</u>
Expenditures		
Instruction:		
Salaries	51,113.21	50,405.00
Employee Benefits	10,122.60	7,256.06
Supplies	990.19	19.94
Other	0.00	50.00
Student Support Services:		
Supplies	<u>70.00</u>	<u>0.00</u>
Total Expenditures	<u>62,296.00</u>	<u>57,731.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 TITLE I MIGRANT 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 15,000.00	\$ 19,000.00
Total Receipts	<u>15,000.00</u>	<u>19,000.00</u>
Expenditures		
Instruction:		
Salaries	13,731.55	14,175.62
Employee Benefits	1,268.45	3,748.21
General Administration:		
Salaries	0.00	1,000.00
Employee Benefits	<u>0.00</u>	<u>76.17</u>
Total Expenditures	<u>15,000.00</u>	<u>19,000.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 TITLE II-A 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 14,548.00	\$ 7,542.00
Total Receipts	<u>14,548.00</u>	<u>7,542.00</u>
Expenditures		
Instruction:		
Salaries	14,548.00	6,847.85
Employee Benefits	0.00	154.19
Supplies	<u>0.00</u>	<u>539.96</u>
Total Expenditures	<u>14,548.00</u>	<u>7,542.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
KAL-TECH GRANT 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)

	<u>2017</u>	<u>2018</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>0.00</u>	<u>500.00</u>
Total Expenditures	<u>0.00</u>	<u>500.00</u>
Receipts Over (Under) Expenditures	0.00	(500.00)
Unencumbered Cash, Beginning	<u>500.00</u>	<u>500.00</u>
Unencumbered Cash, Ending	<u><u>\$ 500.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 RURAL SMALL SCHOOL GRANT 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 0.00	\$ 76,221.00
Total Receipts	<u>0.00</u>	<u>76,221.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>18,176.45</u>	<u>58,044.55</u>
Total Expenditures	<u>18,176.45</u>	<u>58,044.55</u>
Receipts Over (Under) Expenditures	(18,176.45)	18,176.45
Unencumbered Cash, Beginning	<u>0.00</u>	<u>(18,176.45)</u>
Unencumbered Cash, Ending	<u>\$ (18,176.45)</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
H.B. COPE DRUM MAJOR AWARD TRUST 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)

	<u>2017</u>	<u>2018</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ <u>83.35</u>	\$ <u>76.06</u>
Total Receipts	<u>83.35</u>	<u>76.06</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	83.35	76.06
Unencumbered Cash, Beginning	<u>17,934.35</u>	<u>18,017.70</u>
Unencumbered Cash, Ending	<u>\$ 18,017.70</u>	<u>\$ 18,093.76</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Class of 2015	\$ 2.97	\$ 0.00	\$ 0.00	\$ 2.97
Class of 2016	1,162.93	0.00	0.00	1,162.93
Class of 2017	888.47	0.00	58.92	829.55
Class of 2018	3,132.24	560.95	2,644.05	1,049.14
Class of 2019	2,580.29	9,753.47	9,390.57	2,943.19
Class of 2020	1,846.00	863.63	342.34	2,367.29
Class of 2021	802.62	520.06	495.69	826.99
Class of 2022	577.44	758.13	146.66	1,188.91
Class of 2023	147.50	897.46	166.67	878.29
Class of 2024	0.00	0.00	186.67	(186.67)
Cheerleaders/Rangerettes	1,046.08	10,354.56	9,513.13	1,887.51
Forensics	3,442.27	8,744.44	7,943.46	4,243.25
Prom	2,272.66	0.00	0.00	2,272.66
Golf	22.50	265.44	243.00	44.94
Journalism	204.53	0.00	0.00	204.53
National Honor Society	1,288.39	702.85	561.05	1,430.19
Ranger Jerseys	1,074.20	0.00	0.00	1,074.20
Student Council	1,548.24	3,225.45	3,061.33	1,712.36
Student Special	7,709.82	3,118.07	3,515.55	7,312.34
Tech Club	484.46	55.00	0.00	539.46
Volleyball	0.00	1,158.50	1,158.50	0.00
Scholar Bowl	0.00	580.00	580.00	0.00
Select Choir	350.69	0.00	0.00	350.69
Highschool Musical	0.00	0.00	46.29	(46.29)
Tennis	369.42	95.30	167.00	297.72
JAG	1,429.92	2,598.85	3,108.48	920.29
FCA	1,325.97	3,289.11	1,934.32	2,680.76
The Snack Shack	48.83	0.00	0.00	48.83
Sales Tax	189.84	8,407.75	8,577.15	20.44
Undistributed Interest	4,500.00	112.06	0.00	4,612.06
Green Effects	5,408.40	0.00	0.00	5,408.40
Total High School	<u>43,856.68</u>	<u>56,061.08</u>	<u>53,840.83</u>	<u>46,076.93</u>
Grade School:				
Student Activity	8,409.11	12,524.94	9,643.44	11,290.61
Student Council	2,733.55	900.94	973.30	2,661.19
Cheerleaders	868.06	0.00	0.00	868.06
Girls Summer Basketball	309.00	1,150.00	826.00	633.00
Boys Summer Basketball	408.00	650.00	608.43	449.57
Sales Tax	(0.42)	626.49	626.15	(0.08)
JAG	131.50	0.00	0.00	131.50
Total Grade School	<u>12,858.80</u>	<u>15,852.37</u>	<u>12,677.32</u>	<u>16,033.85</u>
Total Agency Funds	<u>\$ 56,715.48</u>	<u>\$ 71,913.45</u>	<u>\$ 66,518.15</u>	<u>\$ 62,110.78</u>

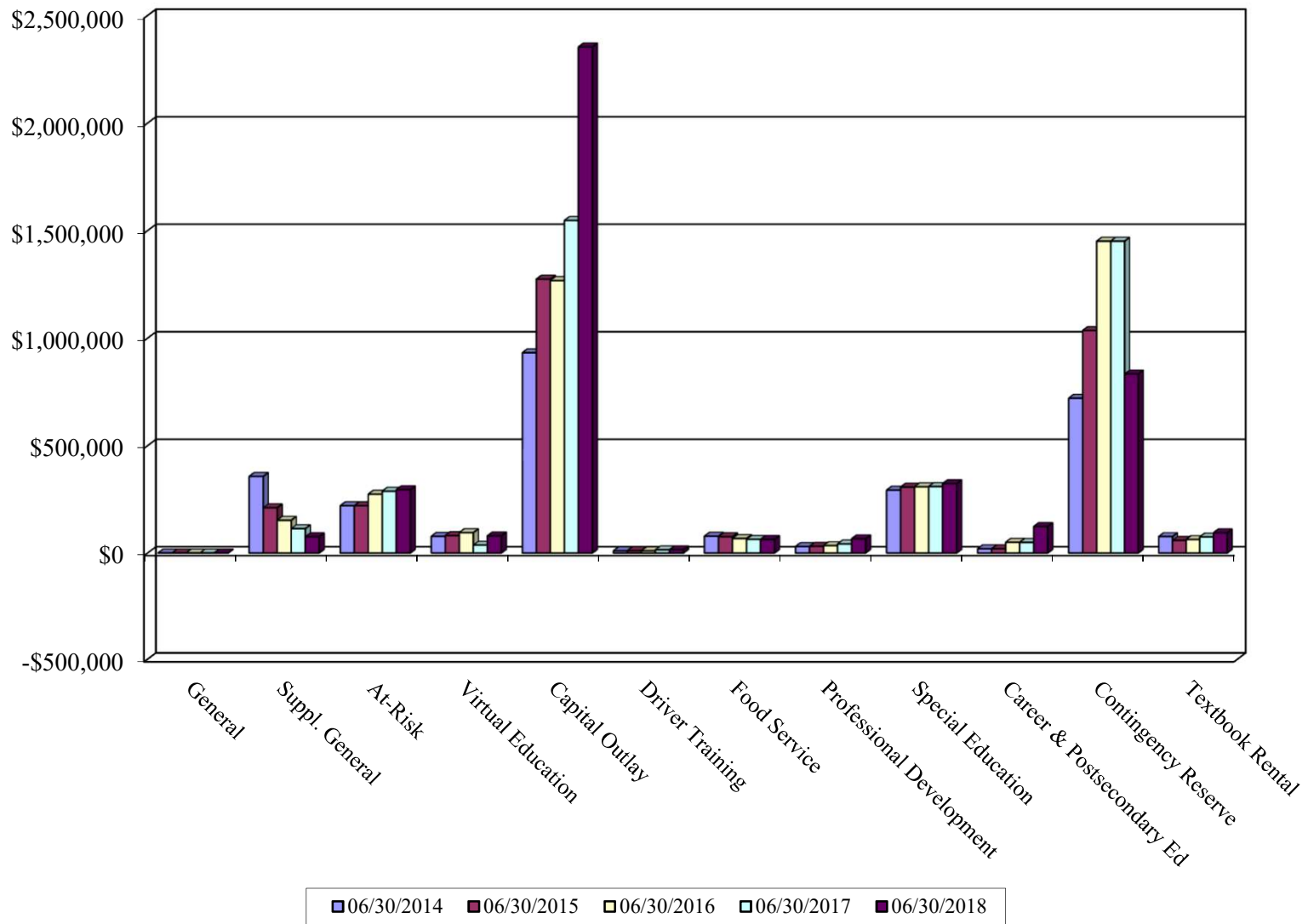
UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2018

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School:			
Athletics	\$ 29,591.55	\$ 0.00	\$ 36,669.16
Concessions	2,762.15	0.00	54,902.73
Gold Card	14,582.53	0.00	18.00
Annual	3,907.73	0.00	8,480.16
Band & Vocal	697.00	0.00	310.00
Band	(416.70)	0.00	1,444.86
Vocal Music	1,414.88	0.00	2,178.50
Faculty Project	0.00	0.00	95.14
Library	0.00	0.00	30.00
Woods	6,782.61	0.00	9,570.45
Shop	0.00	0.00	443.43
Copies/Fax Income	0.00	0.00	20.10
Art	373.45	0.00	1,048.79
Towels	0.00	0.00	408.32
Textbooks	0.00	0.00	1,500.00
Driver's Education	0.00	0.00	1,502.00
Computers	0.00	0.00	5,105.00
Total High School	<u>59,695.20</u>	<u>0.00</u>	<u>123,726.64</u>
Grade School:			
Sports Fees	1,199.60	0.00	10,340.44
Flower Fund	20.85	0.00	0.00
Library	19.73	0.00	0.00
Book Fees	0.00	0.00	3,025.00
Band & Vocal	105.00	0.00	520.00
Music	341.03	0.00	0.00
Towels	0.00	0.00	225.00
Pre-School	1.02	0.00	0.00
Teacher Activity	132.00	0.00	0.00
Donations/Gifts	1,671.45	0.00	0.00
Total Grade School	<u>3,490.68</u>	<u>0.00</u>	<u>14,110.44</u>
Total District Activity Funds	<u>\$ 63,185.88</u>	<u>\$ 0.00</u>	<u>\$ 137,837.08</u>

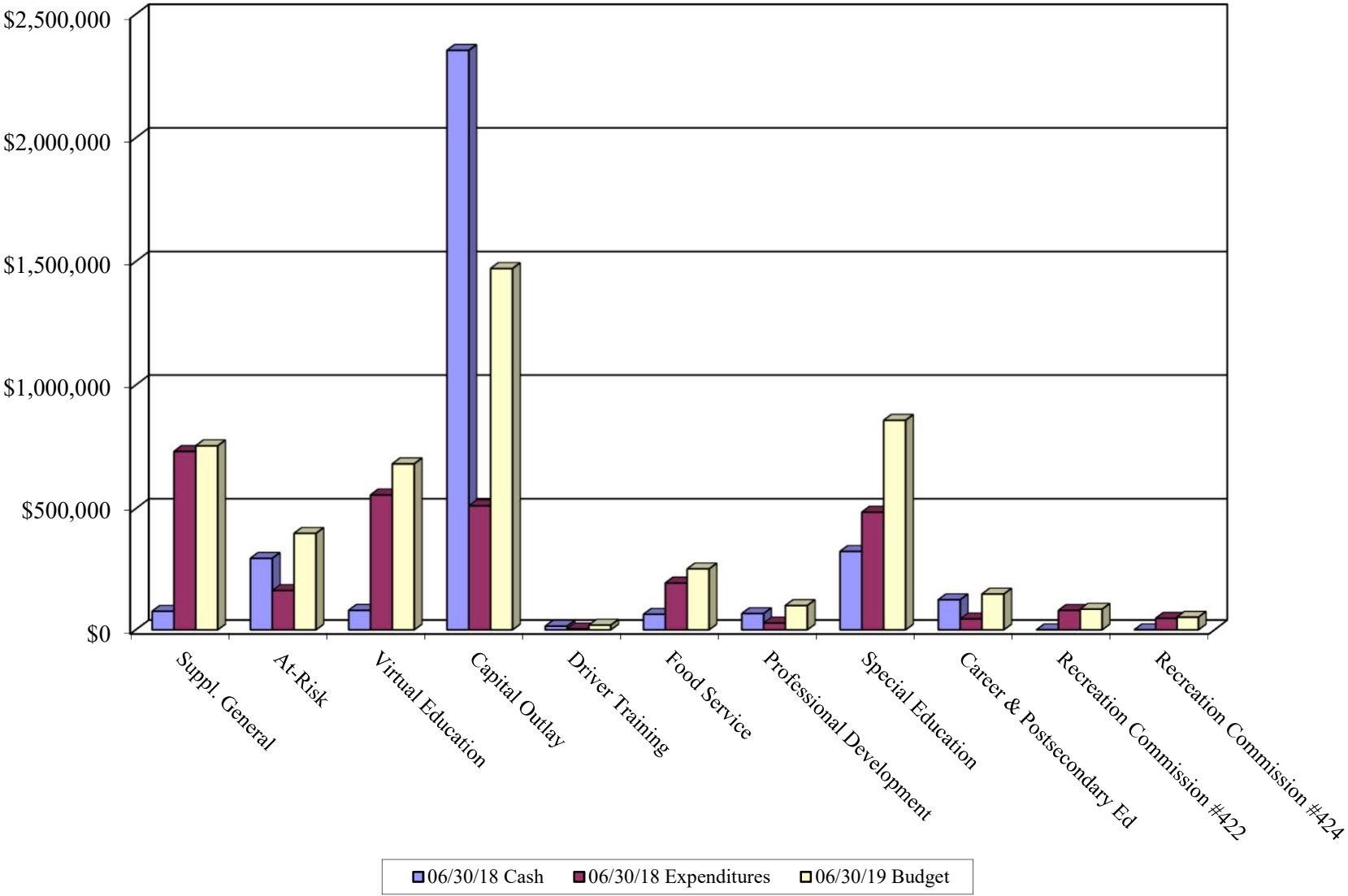
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 36,181.82	\$ 30,078.89	\$ 0.00	\$ 30,078.89
42,258.97	15,405.91	0.00	15,405.91
555.51	14,045.02	0.00	14,045.02
11,114.53	1,273.36	0.00	1,273.36
1,007.00	0.00	0.00	0.00
1,486.70	(458.54)	0.00	(458.54)
2,178.50	1,414.88	0.00	1,414.88
95.14	0.00	0.00	0.00
30.00	0.00	0.00	0.00
9,354.13	6,998.93	0.00	6,998.93
443.43	0.00	0.00	0.00
20.10	0.00	0.00	0.00
1,048.79	373.45	0.00	373.45
408.32	0.00	0.00	0.00
1,500.00	0.00	0.00	0.00
1,502.00	0.00	0.00	0.00
<u>5,105.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>114,289.94</u>	<u>69,131.90</u>	<u>0.00</u>	<u>69,131.90</u>
10,403.95	1,136.09	0.00	1,136.09
0.00	20.85	0.00	20.85
19.73	0.00	0.00	0.00
3,025.00	0.00	0.00	0.00
625.00	0.00	0.00	0.00
0.00	341.03	0.00	341.03
225.00	0.00	0.00	0.00
1.02	0.00	0.00	0.00
0.00	132.00	0.00	132.00
<u>0.00</u>	<u>1,671.45</u>	<u>0.00</u>	<u>1,671.45</u>
<u>14,299.70</u>	<u>3,301.42</u>	<u>0.00</u>	<u>3,301.42</u>
<u>\$ 128,589.64</u>	<u>\$ 72,433.32</u>	<u>\$ 0.00</u>	<u>\$ 72,433.32</u>

SUPPLEMENTARY INFORMATION

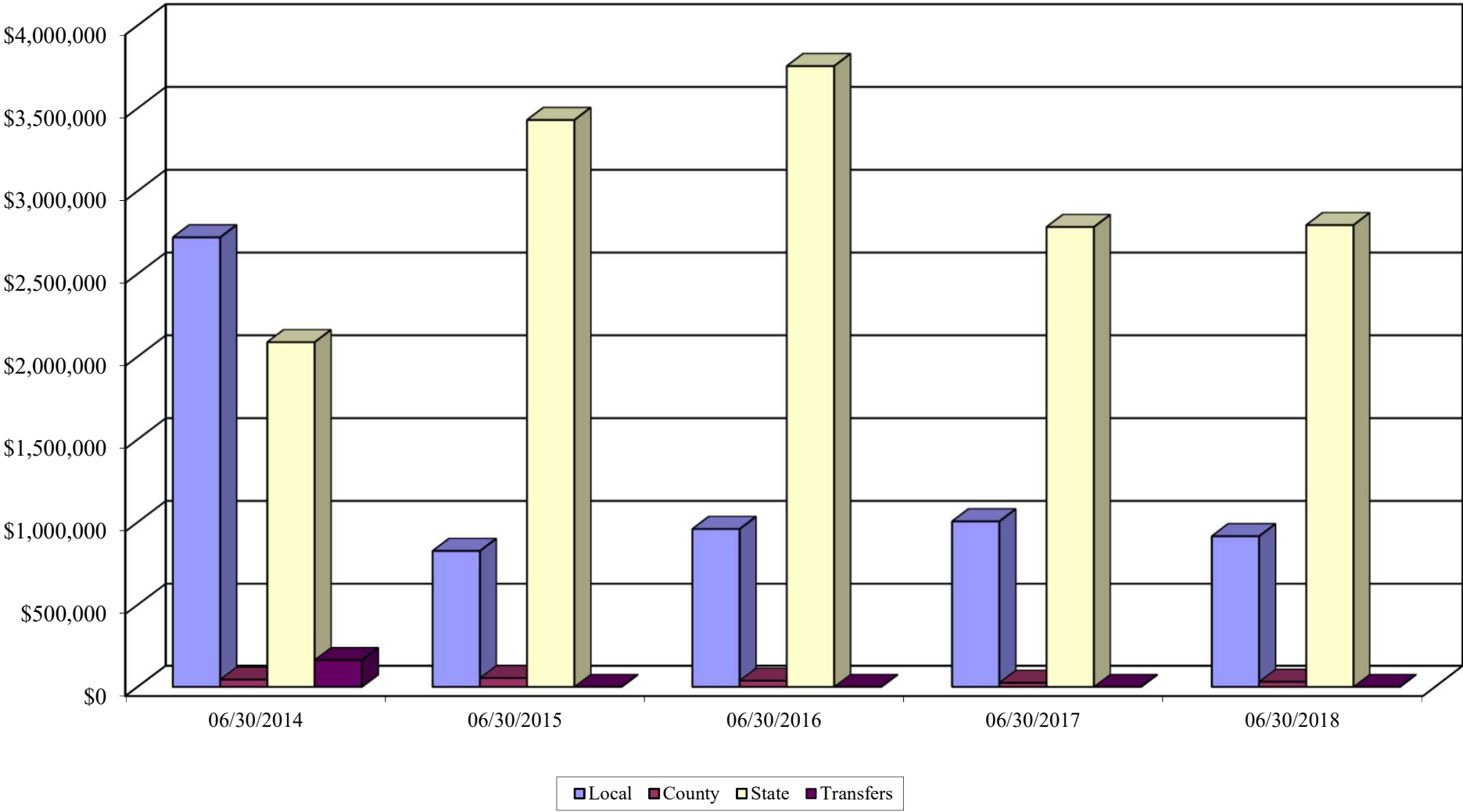
**Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Balances - Selected Funds**



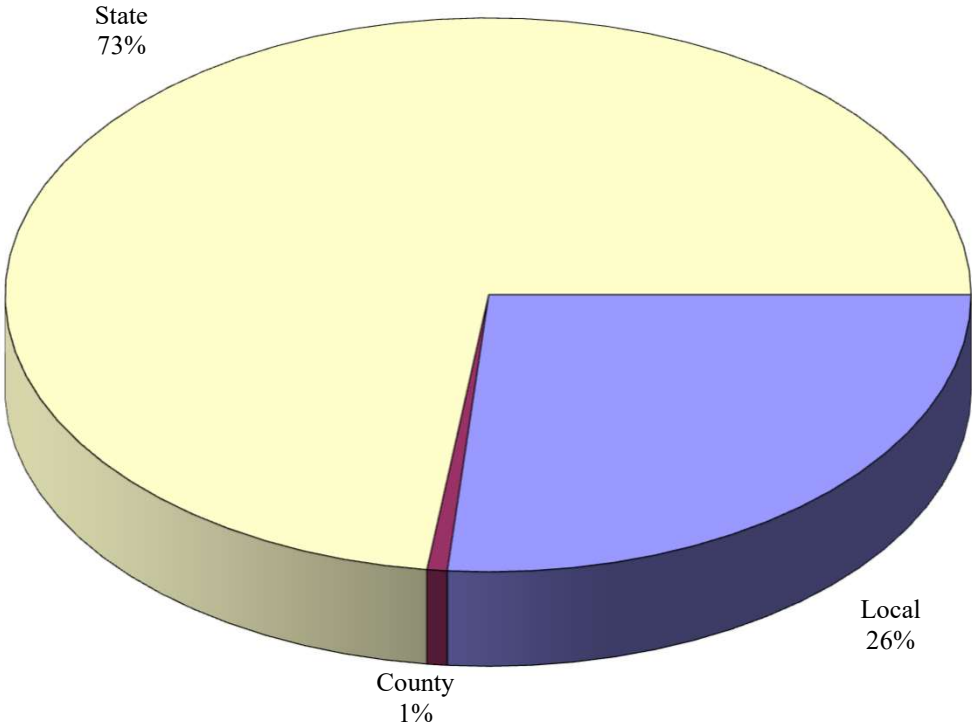
Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts**

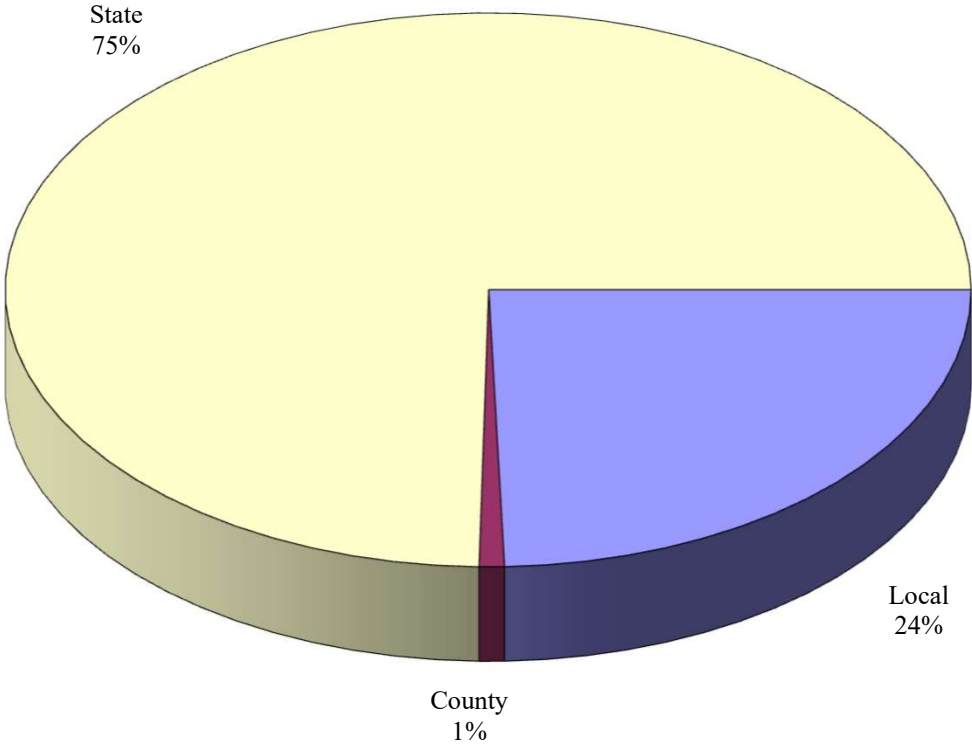


**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts**



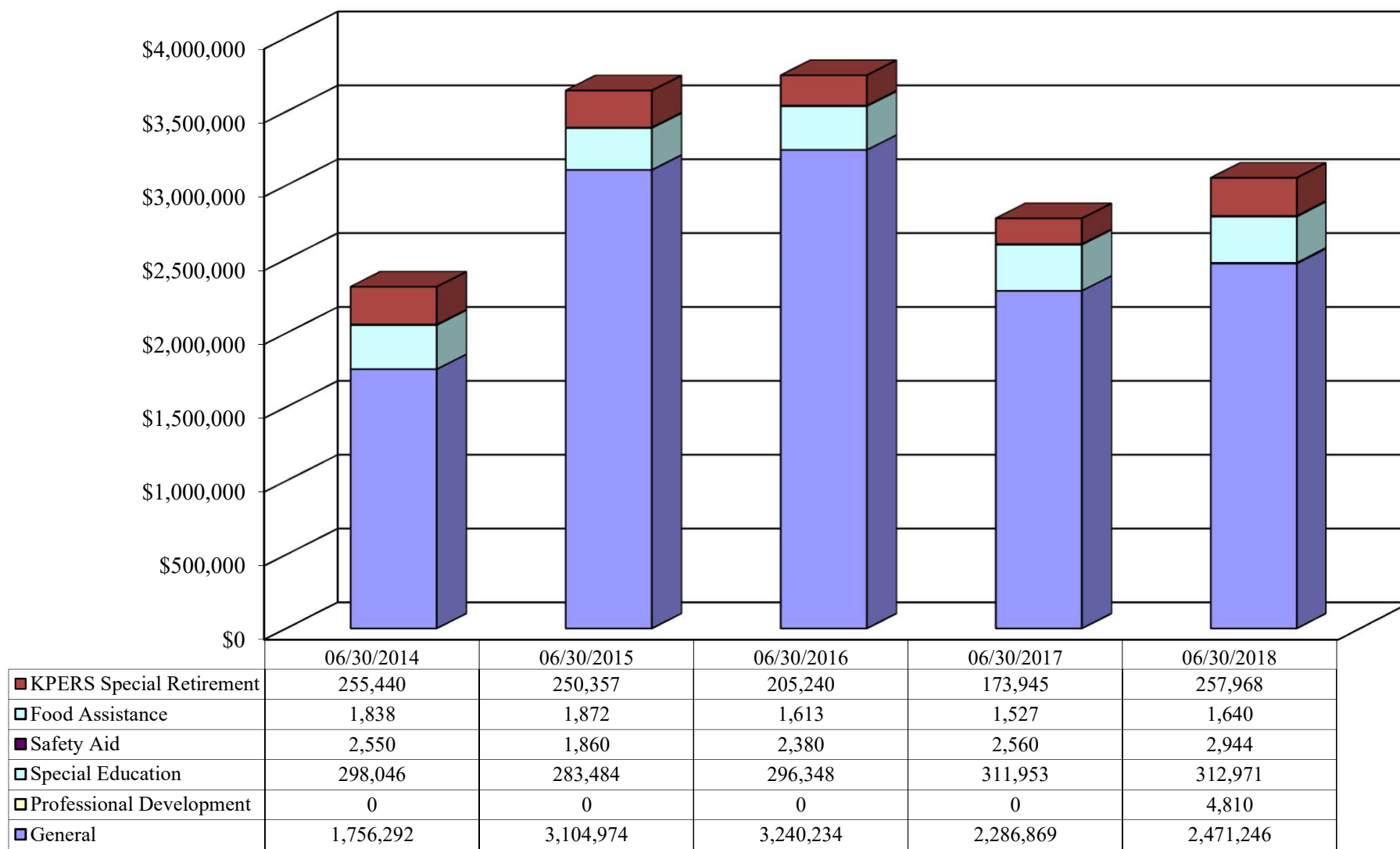
06/30/2017

**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Receipts**

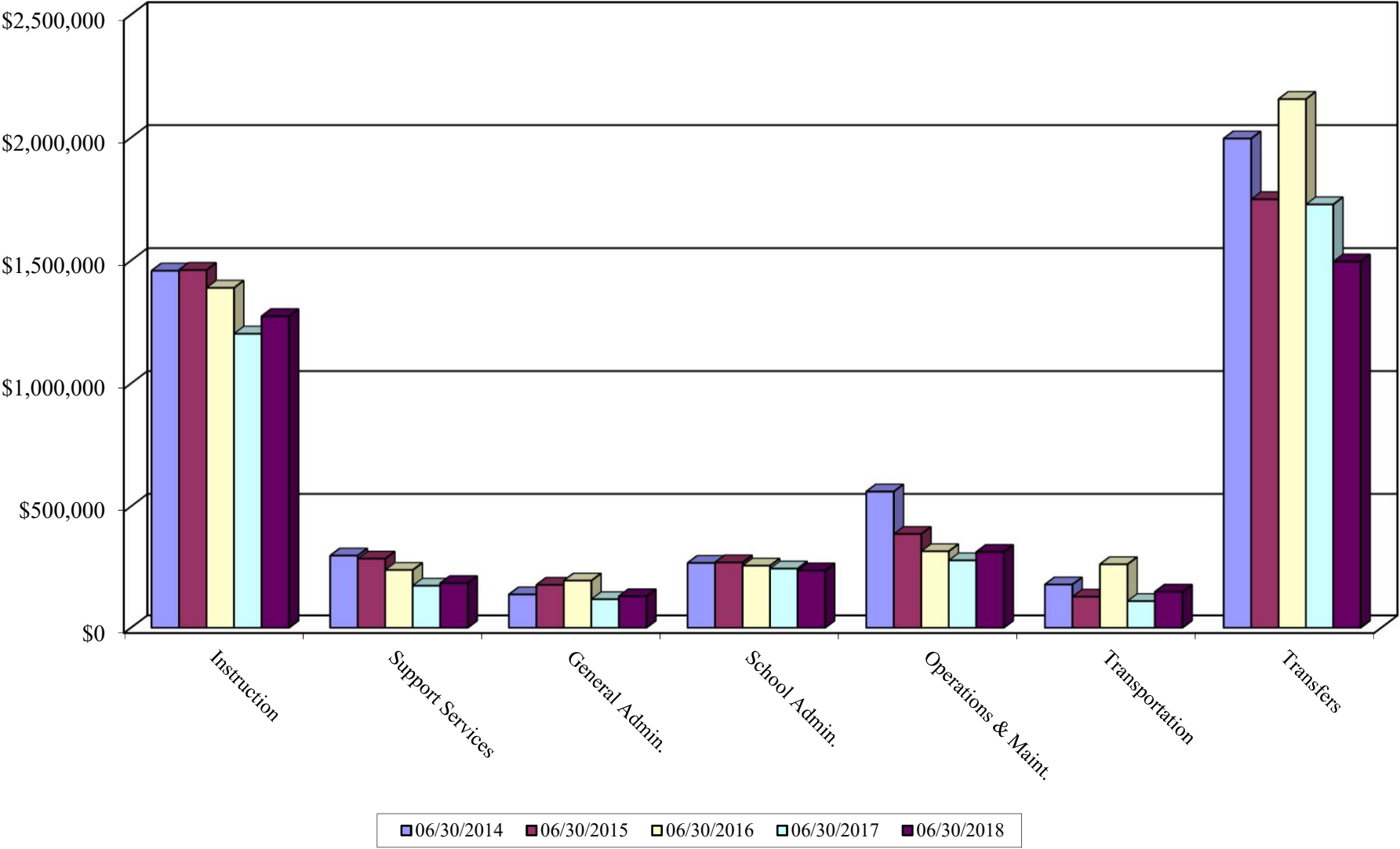


06/30/2018

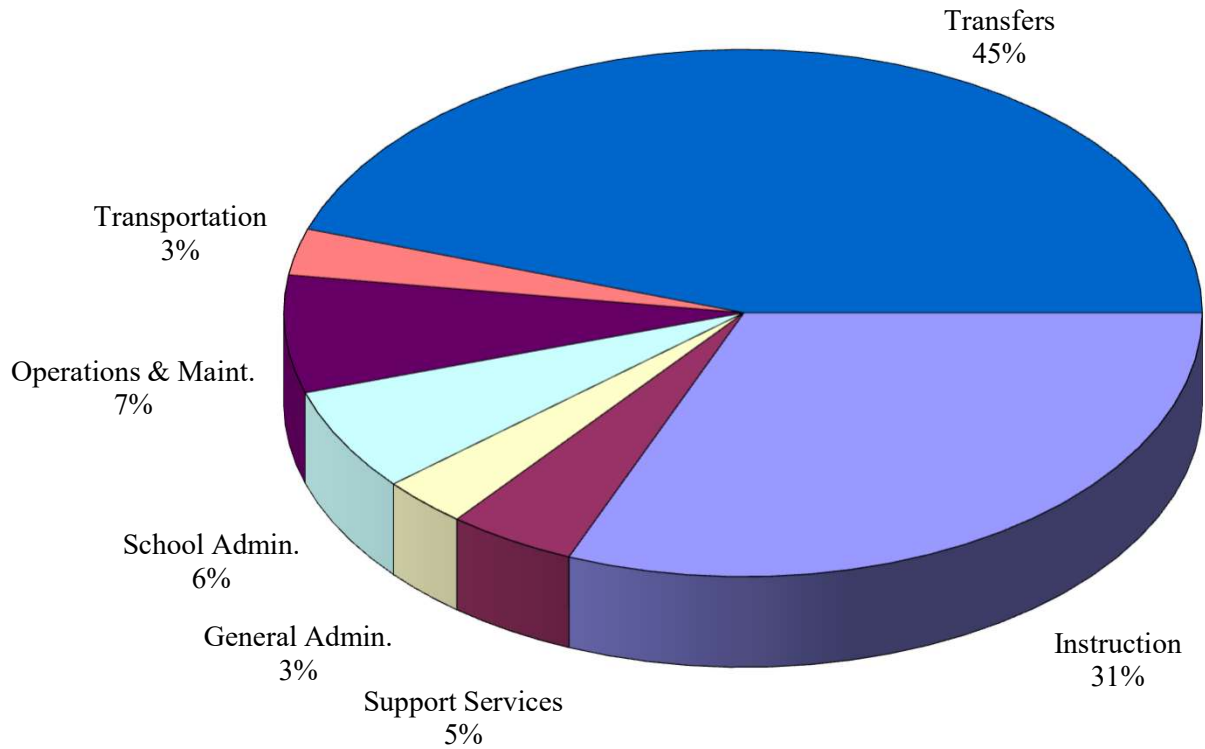
**Unified School District No. 422
Greensburg, Kansas
State Aid**



Unified School District No. 422 Greensburg, Kansas General & Supplemental General Fund Expenditures

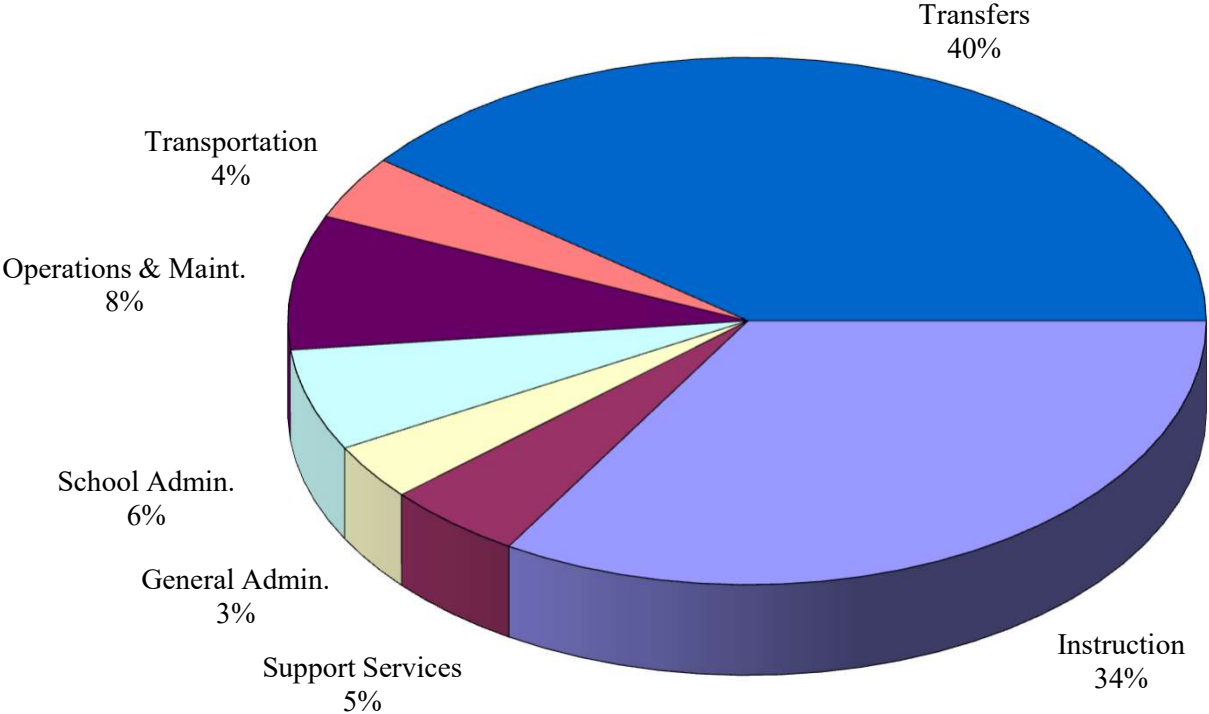


**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**



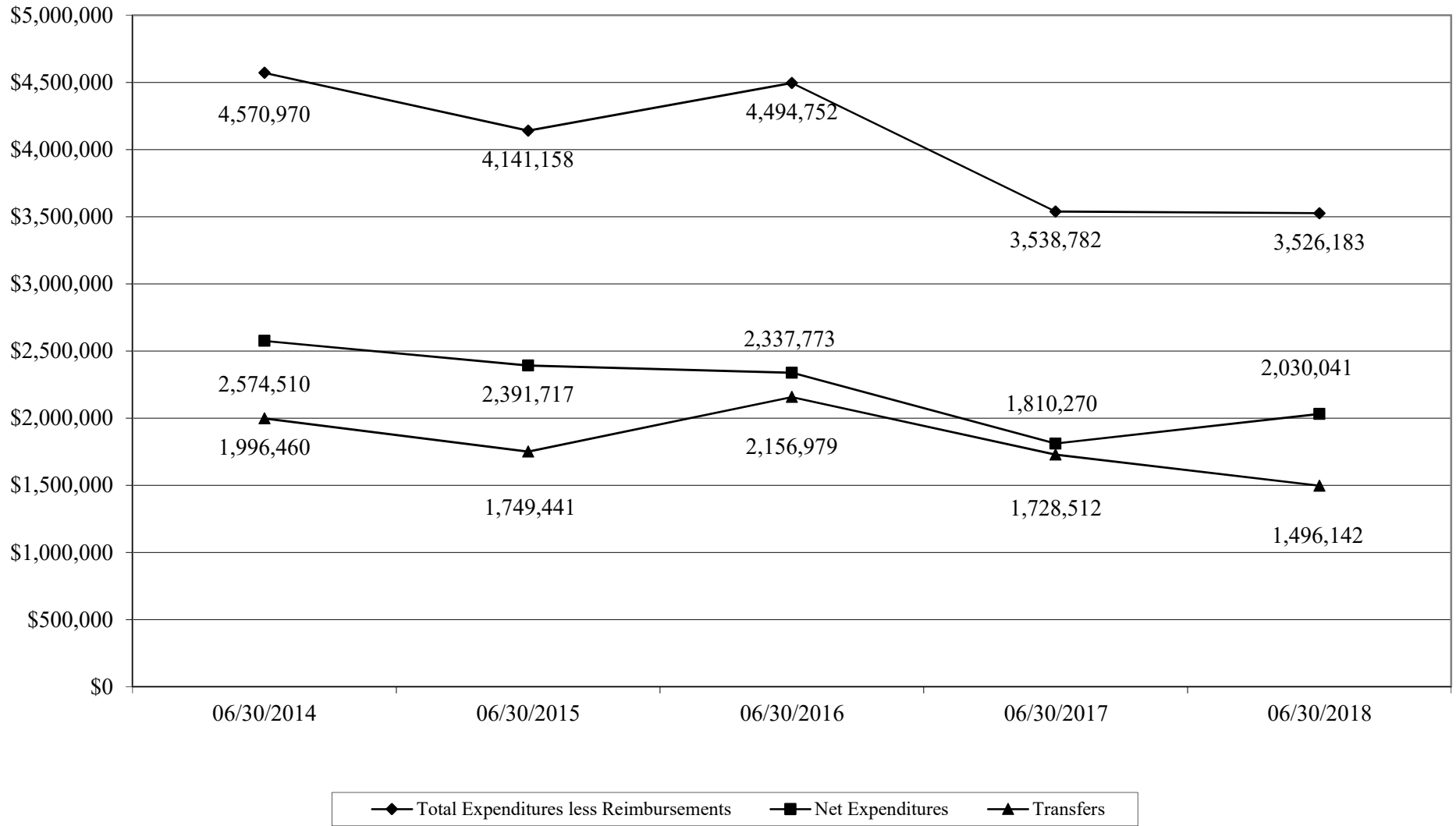
06/30/2017

**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**

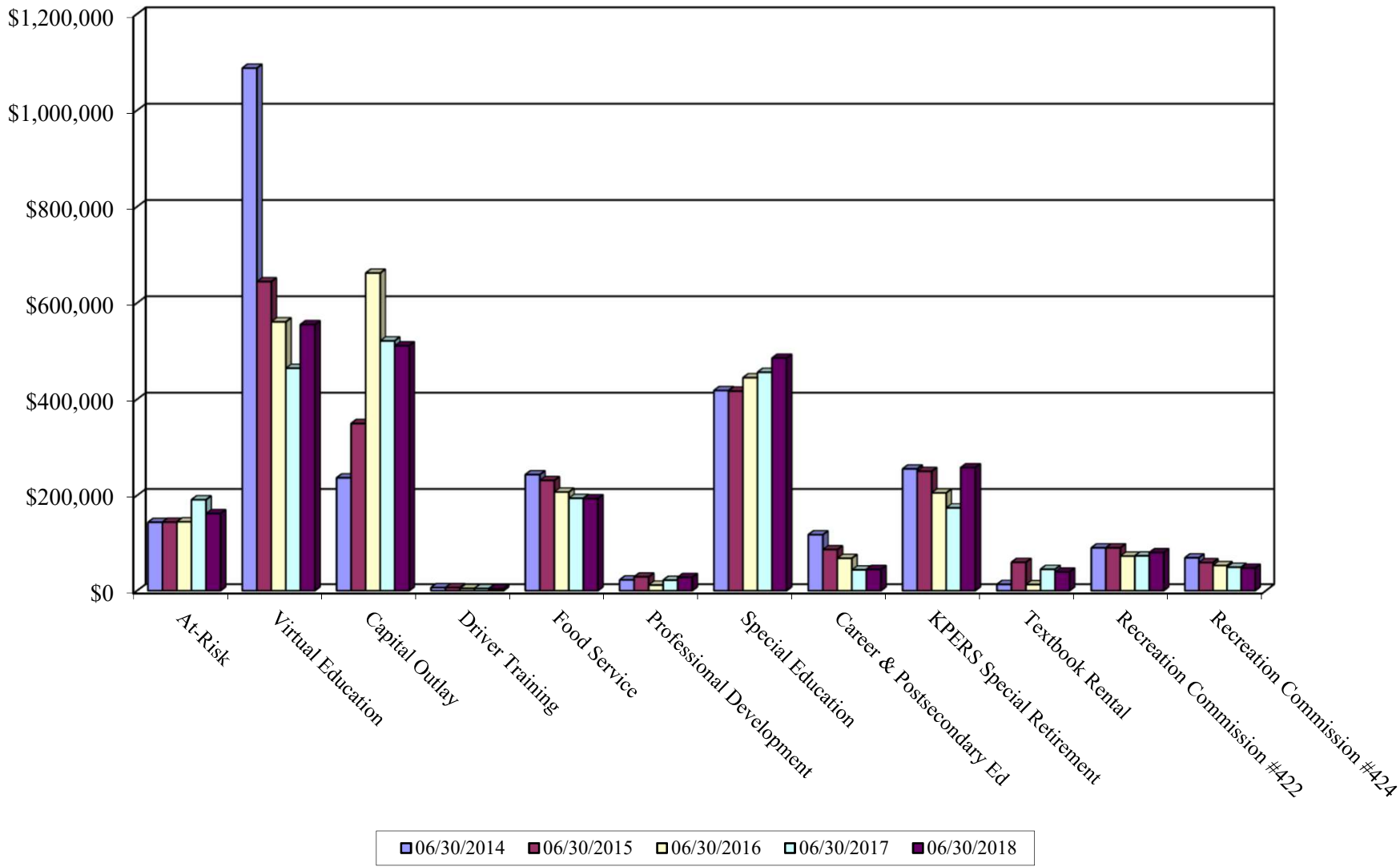


06/30/2018

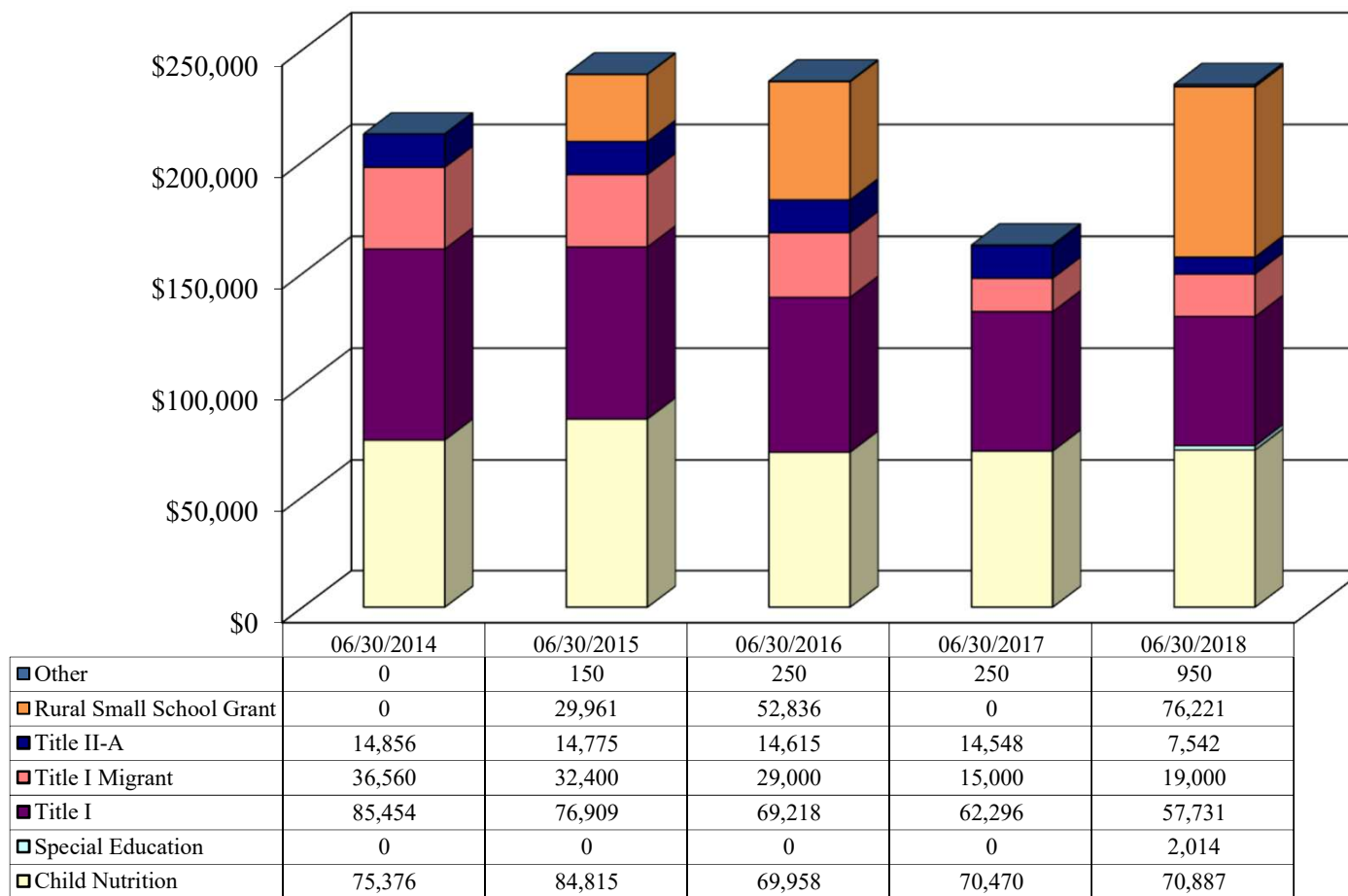
Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures



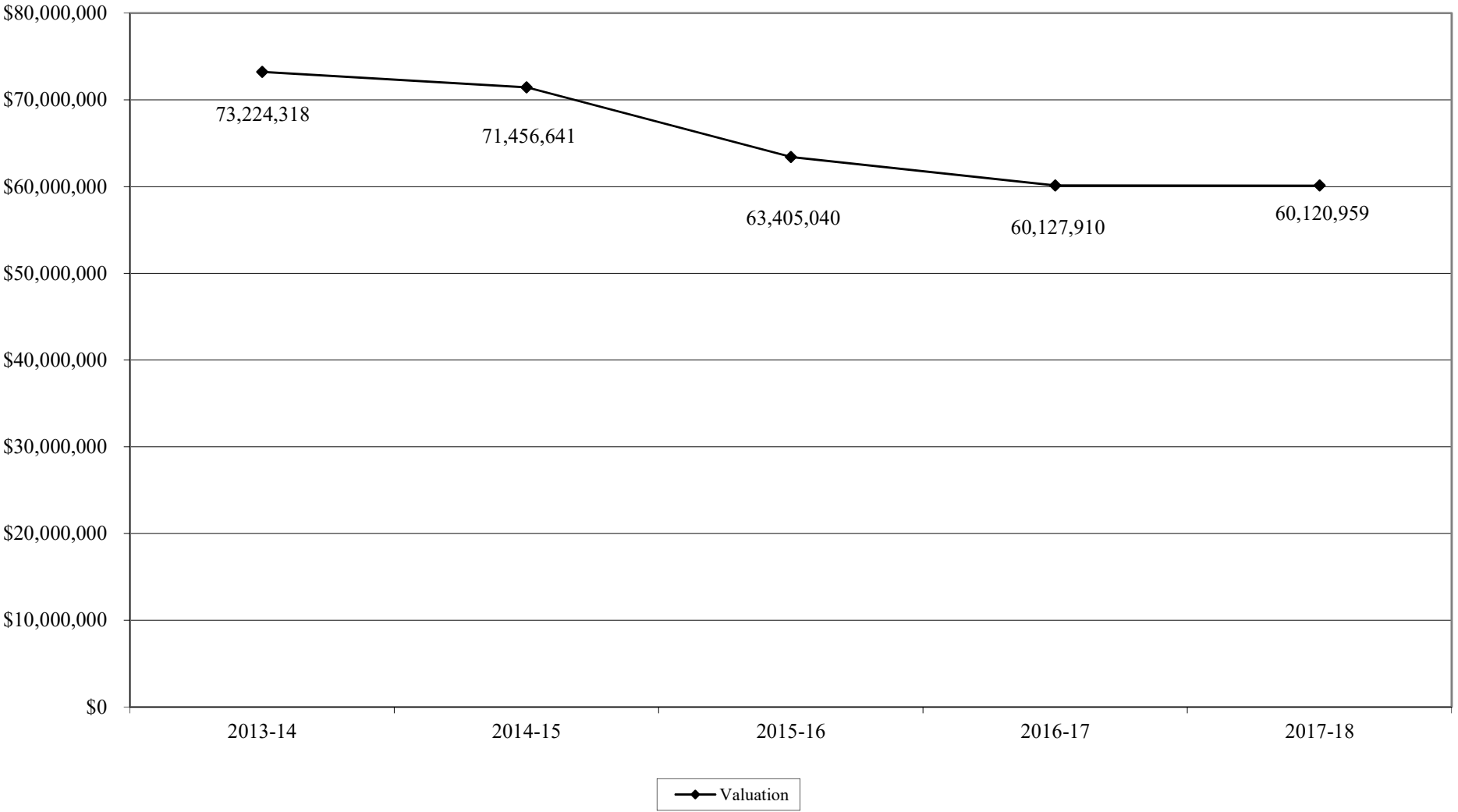
Unified School District No. 422
Greensburg, Kansas
Special Purpose Fund Expenditures - Selected Funds



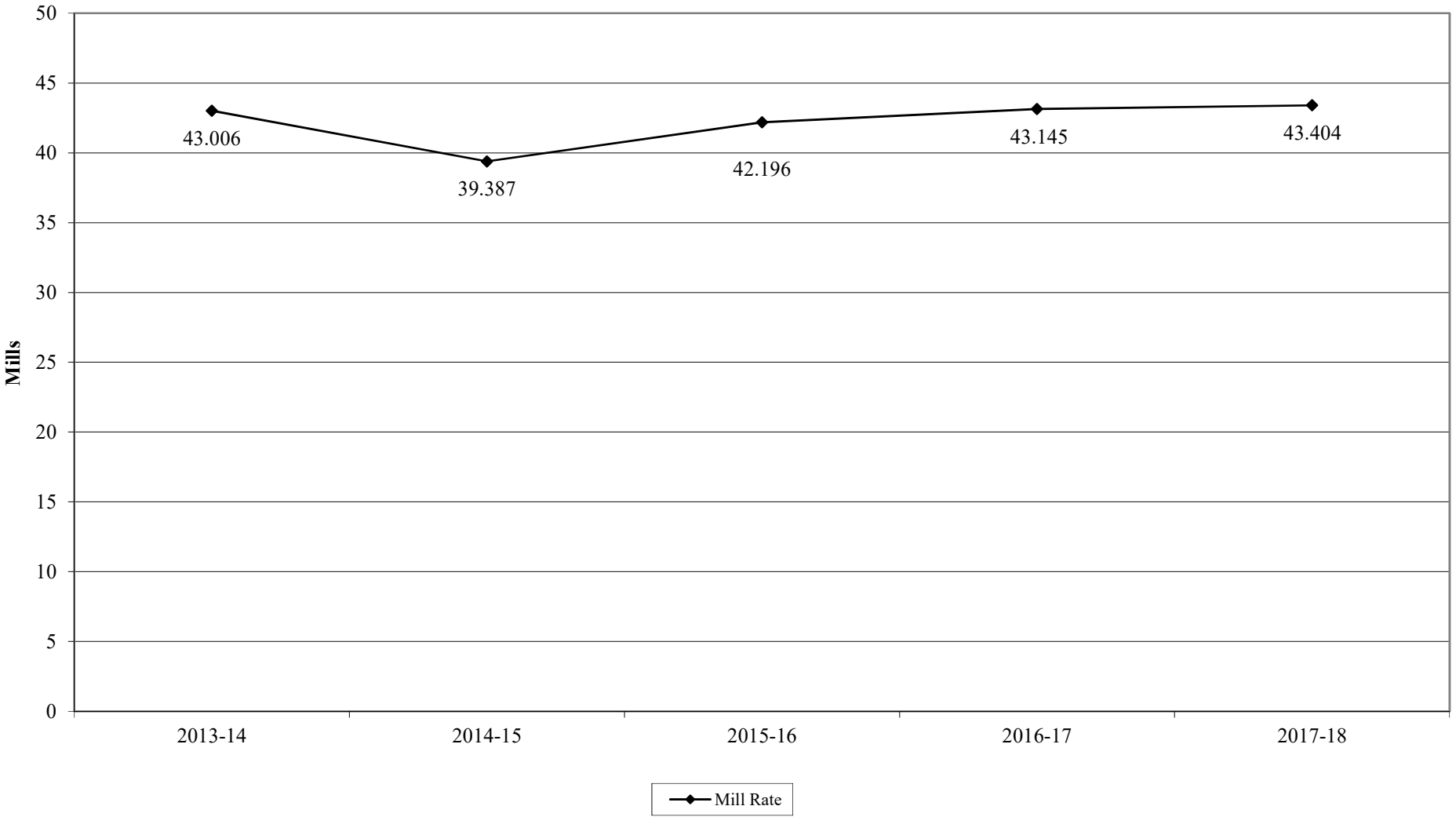
Unified School District No. 422
Greensburg, Kansas
Federal Aid



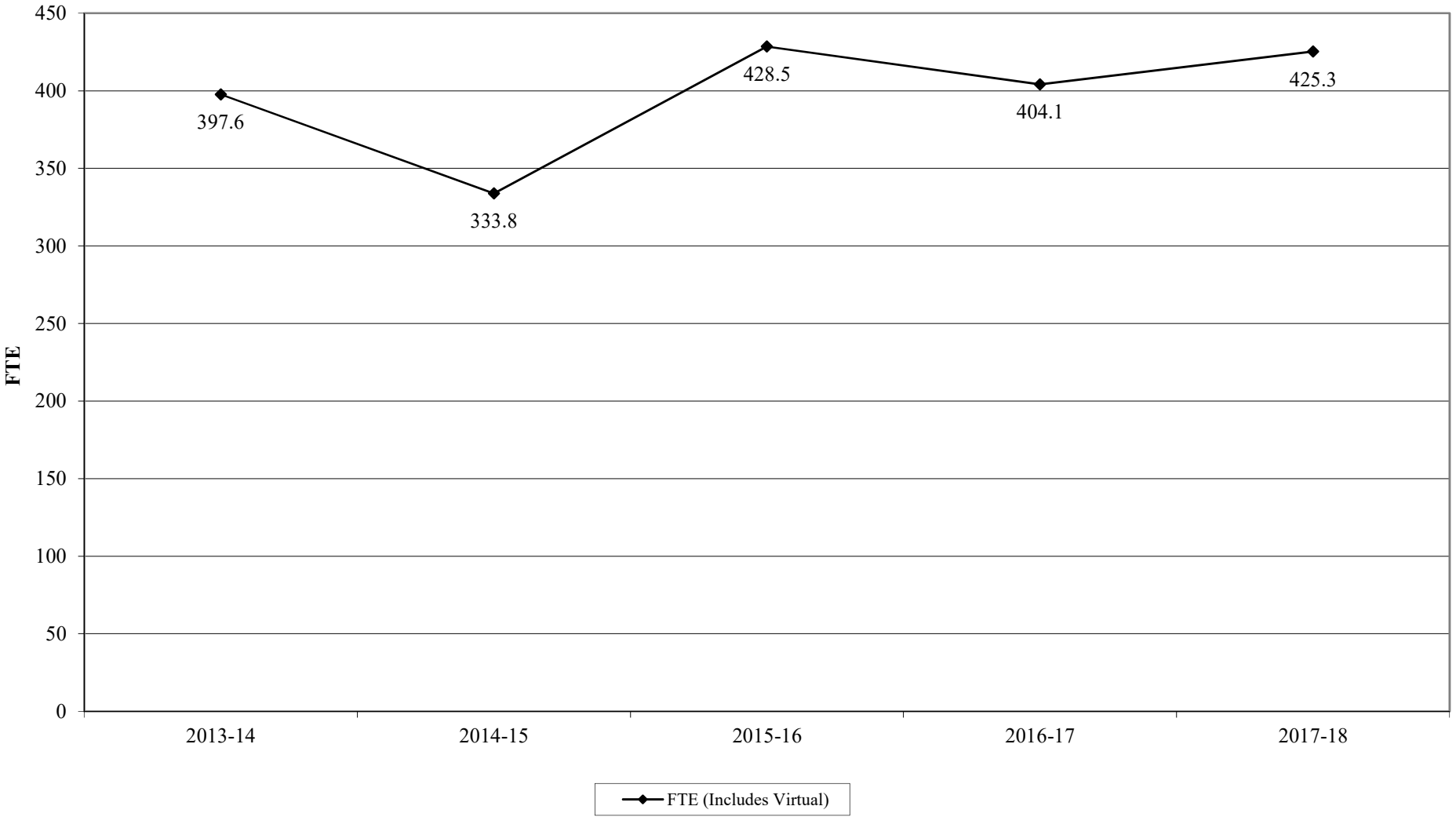
**Unified School District No. 422
Greensburg, Kansas
Valuation**



Unified School District No. 422
Greensburg, Kansas
Mill Rate



Unified School District No. 422
Greensburg, Kansas
FTE (Includes Virtual)



**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

