

**UNIFIED SCHOOL DISTRICT NUMBER 452  
JOHNSON CITY, KANSAS**

**JUNE 30, 2018**

Unified School District Number 452  
Johnson City, Kansas  
Financial Statement  
For the Year Ended June 30, 2018

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Certified Public Accountants & Management Consultants

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## INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education  
Unified School District Number 452  
Johnson City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 452, Johnson City, Kansas (the District), as of and for the year ended June 30, 2017 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 statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 to the financial statement, the financial statement is prepared by the District 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 of 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 the District 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**

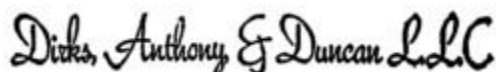
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 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, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1 and 2 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 *KMAAG*. 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 452, Johnson City, Kansas, as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated September 29, 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 web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2017 (Schedule 2 as listed on the table of contents) is presented for purposes of additional analysis and is not 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 as 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.



**DIRKS, ANTHONY & DUNCAN, LLC**  
Certified Public Accountants

October 9, 2018

Unified School District Number 452  
Johnson City, Kansas  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

| Funds                           | Beginning           |                    |                     | Ending              |                   | Add:         | Ending              |
|---------------------------------|---------------------|--------------------|---------------------|---------------------|-------------------|--------------|---------------------|
|                                 | Unencumbered        | Receipts           | Expenditures        | Unencumbered        | Encumbrances      | And Accounts |                     |
|                                 | Cash Balance        |                    |                     | Cash Balance        | Payable           |              | Cash Balance        |
| <u>General Funds:</u>           |                     |                    |                     |                     |                   |              |                     |
| General                         | \$ -                | \$3,657,361        | \$ 3,657,361        | \$ -                | \$ 59,044         |              | \$ 59,044           |
| Supplemental General            | -                   | 1,267,761          | 1,182,555           | 85,206              | -                 |              | 85,206              |
| <u>Special Purpose Funds:</u>   |                     |                    |                     |                     |                   |              |                     |
| Bilingual Education             | -                   | 165,000            | 165,000             | -                   | -                 |              | -                   |
| Capital Outlay                  | 842,141             | 240,928            | 587,837             | 495,232             | 391,104           |              | 886,336             |
| Driver Training                 | 17,958              | 4,480              | 4,468               | 17,970              | -                 |              | 17,970              |
| Food Service                    | 62,796              | 244,315            | 252,637             | 54,474              | -                 |              | 54,474              |
| Professional Development        | 5,482               | 970                | 5,403               | 1,049               | -                 |              | 1,049               |
| Special Education               | 82,594              | 389,473            | 390,071             | 81,996              | -                 |              | 81,996              |
| Vocational Education            | -                   | 105,000            | 105,000             | -                   | 1,084             |              | 1,084               |
| KPERS Special Retirement        | -                   | 372,242            | 372,242             | -                   | -                 |              | -                   |
| Contingency Reserve             | 466,916             | -                  | -                   | 466,916             | -                 |              | 466,916             |
| At-Risk Fund (4 Year Olds)      | -                   | 50,000             | 50,000              | -                   | 557               |              | 557                 |
| At-Risk Fund (K-12)             | -                   | 475,000            | 475,000             | -                   | -                 |              | -                   |
| Grants and Gifts                | -                   | 25,390             | 25,390              | -                   | -                 |              | -                   |
| State, Federal and Other Grants | 1,790               | 109,443            | 110,693             | 540                 | -                 |              | 540                 |
| District Activity               | 110                 | -                  | -                   | 110                 | -                 |              | 110                 |
| <u>Trust Funds:</u>             |                     |                    |                     |                     |                   |              |                     |
| Recreation Commission           | -                   | 133,763            | 133,763             | -                   | -                 |              | -                   |
| Rec. Comm. Emp. Benefits        | 10,218              | 49,627             | 59,845              | -                   | -                 |              | -                   |
| Scholarship and Awards          | 1,253               | 62                 | 53                  | 1,262               | -                 |              | 1,262               |
|                                 | <u>\$ 1,491,258</u> | <u>\$7,290,815</u> | <u>\$ 7,577,318</u> | <u>\$ 1,204,755</u> | <u>\$ 451,789</u> |              | <u>\$ 1,656,544</u> |

## Composition of Cash:

## First National Bank

|                |              |
|----------------|--------------|
| Central Office | \$ 1,609,978 |
| High School    | 138,669      |
| Grade School   | 6,602        |

## Johnson State Bank

|                      |   |
|----------------------|---|
| USD 452 School Lunch | - |
|----------------------|---|

Total Cash 1,755,249

Agency Funds per Schedule 3 (98,705)

Total Reporting Entity (Excluding Agency Funds) \$ 1,656,544

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

**Unified School District Number 452**

**Johnson City, Kansas**

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## UNIFIED SCHOOL DISTRICT NUMBER 452

### Notes to the Financial Statement

June 30, 2018

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member Board of Education and provides the following services: education, culture and recreation. The District receives funding from local, state and federal government sources and must comply with the concomitant requirements of these funding source entities. The District is a primary government and has one component unit. The component unit is not included in the District's reporting entity.

##### Component Unit

Unified School District Number 452's board appoints the majority of the Stanton County Recreation's commission board.

1. *Recreation Commission* – Stanton County Recreation Commission oversees recreation activities. The Recreation Commission can sue and be sued, but acquisition of real property and bond issuances by the commission must be approved by the District. The District levies taxes for the Recreation Commission. Financial statement of the Recreation Commission may be obtained from the commission office located in Johnson City, Kansas. The commission issues a separate Audit Report.

##### 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.

*Contingency Reserve Fund* – to account for monies deposited in reserve to be used for financial contingencies as designated in K.S.A 72-6426

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

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

*Agency Fund* – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

##### Basis of Accounting

*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.

## UNIFIED SCHOOL DISTRICT NUMBER 452

### Notes to the Financial Statement

June 30, 2018

#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

##### Budgetary Information

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

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

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 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.

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.

##### Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2018, in the amount of \$153,893 are classified as reimbursed expenses in the General Fund and Capital Outlay Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

#### **NOTE 2 – DEPOSITS AND INVESTMENTS**

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

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



## UNIFIED SCHOOL DISTRICT NUMBER 452

### Notes to the Financial Statement

June 30, 2018

#### NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

*Concentration of Credit Risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9–1402 and 9–1405. The District's allocation of investments as of June 30, 2018 is as follows:

| Investments         | Percentage of Investments |
|---------------------|---------------------------|
| First National Bank | 99.99%                    |
| Johnson State Bank  | .01%                      |

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

At June 30, 2018, the carrying amount of the District's deposits, including certificates of deposit, was \$1,755,249 and the bank balance was \$1,894,268. 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 remainder was covered by pledged securities in the District's name.

*Custodial Credit Risk – Investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2018.

#### NOTE 3 – RETIREMENT PLAN

##### General Information about the Pension Plan

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

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or before 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 contribution are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

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

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

## UNIFIED SCHOOL DISTRICT NUMBER 452

### Notes to the Financial Statement

June 30, 2018

#### NOTE 3 – RETIREMENT PLAN, CONTINUED

as of June 30<sup>th</sup> was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS was 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 the 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 for the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$372,242 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 \$4,838,934. 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 contribution 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 the financial statement.

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

#### NOTE 4 – 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 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.

*Vacation Leave and Sick Leave.* The District allows certified staff to accumulate thirty (30) hours of unused sick leave. Earned personal leave is generally required to be used within one year of accrual. Classified staff is allowed to accumulate sick and personal leave based on years of service with the District. Upon the employee's separate, for either certified or classified staff, no leave is paid out.

#### NOTE 5 – INTERFUND TRANSFERS

Interfund operating transfers are as follows:

| From                      | To                        | Statutory Authority | Amount    |
|---------------------------|---------------------------|---------------------|-----------|
| General Fund              | Bilingual Education       | K.S.A. 72-6428      | \$ 58,237 |
| General Fund              | Food Service Fund         | K.S.A. 72-6428      | 800       |
| General Fund              | Special Education         | K.S.A. 72-6428      | 345,270   |
| General Fund              | Vocational Education      | K.S.A. 72-6428      | 15,000    |
| General Fund              | At Risk (4-Year-Old)      | K.S.A. 72-6428      | 25,000    |
| General Fund              | At Risk (K-12)            | K.S.A. 72-6428      | 83,728    |
| Supplemental General Fund | Bilingual Education Fund  | K.S.A. 72-6428      | 106,763   |
| Supplemental General Fund | Special Education         | K.S.A. 72-6428      | 42,406    |
| Supplemental General Fund | Vocational Education Fund | K.S.A. 72-6428      | 90,000    |
| Supplemental General Fund | At Risk (4-Year-Old)      | K.S.A. 72-6428      | 25,000    |
| Supplemental General Fund | At Risk (K-12)            | K.S.A. 72-6428      | 391,272   |

# UNIFIED SCHOOL DISTRICT NUMBER 452

## Notes to the Financial Statement

June 30, 2018

### NOTE 6 – LONG TERM DEBT

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

| <u>Issue</u>                      | <u>Interest Rates</u> | <u>Date of Issue</u> | <u>Amount of Issue</u> | <u>Date of Final Maturity</u> | <u>Balance Beginning of Year</u> | <u>Additions</u> | <u>Reductions Payments</u> | <u>Balance End of Year</u> | <u>Interest Paid</u> |
|-----------------------------------|-----------------------|----------------------|------------------------|-------------------------------|----------------------------------|------------------|----------------------------|----------------------------|----------------------|
| <b>Lease Purchase Agreements:</b> |                       |                      |                        |                               |                                  |                  |                            |                            |                      |
| Windows & Other Improvements      | 2.50%                 | 5/1/2017             | 270,000                | 5/1/22                        | \$ 270,000                       | \$ -             | \$ 42,980                  | \$ 227,020                 | \$ 13,458            |
| Total Contractual Indebtedness    |                       |                      |                        |                               | <u>\$ 270,000</u>                | <u>\$ -</u>      | <u>\$ 42,980</u>           | <u>\$ 227,020</u>          | <u>\$ 13,458</u>     |

Current maturities of long-term debt and interest up to final maturity are as follows:

|                              | <u>Year</u>      |                  |                  |                  |                   |
|------------------------------|------------------|------------------|------------------|------------------|-------------------|
|                              | <u>2019</u>      | <u>2020</u>      | <u>2021</u>      | <u>2022</u>      | <u>TOTAL</u>      |
| <b>Principal:</b>            |                  |                  |                  |                  |                   |
| Lease Purchase Agreements    | \$ 49,823        | \$ 54,819        | \$ 54,814        | \$ 67,564        | \$ 227,020        |
| <b>Interest:</b>             |                  |                  |                  |                  |                   |
| Lease Purchase Agreements    | <u>5,364</u>     | <u>4,119</u>     | <u>2,748</u>     | <u>1,315</u>     | <u>13,546</u>     |
| Total Principal and Interest | <u>\$ 55,187</u> | <u>\$ 58,938</u> | <u>\$ 57,562</u> | <u>\$ 68,879</u> | <u>\$ 240,566</u> |

### NOTE 7 – IN-SUBSTANCE RECEIPT IN TRANSIT

School Districts in Kansas as required by K.S.A. 72-6417 and 72-6434 are to record in-substance receipt in transit from the Kansas Department of Education for payments for the June 30, 2018 year that are received after June 30, 2018 by the Districts. For June 30, 2018, this amount was \$205,722.

### NOTE 8 – COMMITMENTS AND CONTINGENCIES

The District has five (5) employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of school administrator, teacher or nurse. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of \$12,000 for a school administrator, \$4,000 for a teacher and \$10,000 for the nurse. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: principal three (3) years, teacher one and a half (1.5) years and nurse three (3) years. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

### NOTE 9 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2017 to 2018, and there were no settlements that exceeded insurance coverage in the past three years.

**UNIFIED SCHOOL DISTRICT NUMBER 452**

Notes to the Financial Statement

June 30, 2018

**NOTE 10 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There were no budget or cash law violation for the year ending June 30, 2018.

**NOTE 11 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**Unified School District Number 452**

**Johnson City, Kansas**

**Regulatory Required Supplemental Information**

Unified School District Number 452  
Johnson City, Kansas  
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended June 30, 2018

| <u>Funds</u>                  | <u>Certified<br/>Budget</u> | <u>Adjustment to<br/>Comply with<br/>Legal Max</u> | <u>Adjustment for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance<br/>Over<br/>(Under)</u> |
|-------------------------------|-----------------------------|--|---|--|--|--------------------------------------|
| <u>General Funds:</u>         |                             |  |   |  |  |                                      |
| General                       | \$ 3,524,479                | \$ (249,974)                                       | \$ 132,882  | \$ 3,657,361                               | \$ 3,657,361   | \$ -                                 |
| Supplemental General          | 1,182,555                   | -  | -   | 1,182,555                                  | 1,182,555  | -                                    |
| <u>Special Purpose Funds:</u> |                             |  |   |  |  |                                      |
| Bilingual Education           | 165,000                     |  |   | 165,000                                    | 165,000  | -                                    |
| Capital Outlay                | 850,000                     |  | 21,011  | 871,011                                    | 587,837  | (283,174)                            |
| Driver Training               | 8,965                       |  |   | 8,965                                      | 4,468  | (4,497)                              |
| Food Service                  | 276,150                     |  |   | 276,150                                    | 252,637  | (23,513)                             |
| Professional Development      | 5,481                       |  |   | 5,481                                      | 5,403  | (78)                                 |
| Special Education             | 425,000                     |  |   | 425,000                                    | 390,071  | (34,929)                             |
| Vocational Education          | 105,000                     |  |   | 105,000                                    | 105,000  | -                                    |
| KPERS Special Retirement      | 394,554                     |  |   | 394,554                                    | 372,242  | (22,312)                             |
| At-Risk Fund (4 Year Olds)    | 50,000                      |  |   | 50,000                                     | 50,000   | -                                    |
| At-Risk Fund (K-12)           | 475,000                     |  |   | 475,000                                    | 475,000  | -                                    |
| <u>Trust Funds:</u>           |                             |  |   |  |  |                                      |
| Recreation Commission         | 136,000                     |  |   | 136,000                                    | 133,763  | (2,237)                              |
| Rec. Comm. Emp. Benefits      | 60,000                      |  |   | 60,000                                     | 59,845   | (155)                                |
|                               | <u>\$ 7,658,184</u>         | <u>\$ (249,974)</u>                                | <u>\$ 153,893</u>                                       | <u>\$ 7,812,077</u>                        | <u>\$ 7,441,182</u>                                    | <u>\$ (370,895)</u>                  |

Unified School District Number 452  
 Johnson City, Kansas  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

|  | Prior Year       | Current Year     |                     | Variance                      |
|--|------------------|------------------|---------------------|-------------------------------|
|  | <u>Actual</u>    | <u>Actual</u>    | <u>Budget</u>       | <u>Over</u><br><u>(Under)</u> |
| Receipts                                 |                  |                  |                     |                               |
| Mineral Taxes                            | \$ 21,099        | \$ 57,294        | \$ 21,099           | \$ 36,195                     |
| State Special Education Aid              | 246,970          | 265,638          | 290,948             | (25,310)                      |
| General State Aid                        | 3,106,115        | 3,201,547        | 3,462,406           | (260,859)                     |
| KPERS Aid                                | 243,552          | -                | -                   | -                             |
| Interest Income                          | 6,431            | -                | -                   | -                             |
| Transfer from Contingency Fund           | 136,785          | -                | -                   | -                             |
| Reimbursed Expenses                      | 112,665          | 132,882          | -                   | 132,882                       |
| Total Receipts                           | <u>3,873,617</u> | <u>3,657,361</u> | <u>\$ 3,774,453</u> | <u>\$ (117,092)</u>           |
| Expenditures                             |                  |                  |                     |                               |
| Instruction                              | 1,529,573        | 1,547,127        | 1,579,891           | (32,764)                      |
| <u>Support Services</u>                  |                  |                  |                     |                               |
| Student Support Services                 | 115,165          | 100,829          | 118,600             | (17,771)                      |
| Instructional Support Staff              | 71               | 38               | 100                 | (62)                          |
| General Administration                   | 280,693          | 272,505          | 303,275             | (30,770)                      |
| School Administration                    | 392,312          | 371,727          | 414,750             | (43,023)                      |
| Operations and Maintenance               | 577,009          | 602,030          | 637,350             | (35,320)                      |
| Total Support Services                   | 1,365,250        | 1,347,129        | 1,474,075           | (126,946)                     |
| <u>Student Transportation Services</u>   |                  |                  |                     |                               |
| Supervision                              | 138,618          | 160,960          | 145,222             | 15,738                        |
| Vehicle Operating Services               | 42,727           | 32,616           | 48,500              | (15,884)                      |
| Vehicle & Maintenance Services           | 33,236           | 41,494           | 44,000              | (2,506)                       |
| Total Student Transportation Services    | 214,581          | 235,070          | 237,722             | (2,652)                       |
| Funds Transfer                           | 764,213          | 528,035          | 482,765             | 45,270                        |
| Adjustment to Comply with Legal Max      |                  |                  | (249,974)           | 249,974                       |
| Legal General Fund Budget                |                  |                  | 3,524,479           | 132,882                       |
| Adjustment for Qualifying Budget Credits |                  |                  | 132,882             | (132,882)                     |
| Total Expenditures                       | <u>3,873,617</u> | <u>3,657,361</u> | <u>\$ 3,657,361</u> | <u>-</u>                      |
| Receipts Over (Under) Expenditures       | -                | -                |                     | <u>\$ (117,092)</u>           |
| Unencumbered Cash, Beginning             | -                | -                |                     |                               |
| Unencumbered Cash, Ending                | <u>\$ -</u>      | <u>\$ -</u>      |                     |                               |

Unified School District Number 452  
 Johnson City, 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)

|  |                             | Current Year     |                     | Variance<br>Over<br>(Under) |
|--|-----------------------------|------------------|---------------------|-----------------------------|
|  | Prior Year<br><u>Actual</u> | <u>Actual</u>    | <u>Budget</u>       | <u>(Under)</u>              |
| Receipts                                 |                             |                  |                     |                             |
| Advalorem Taxes                          | \$ 828,481                  | \$ 1,056,634     | \$ 12,158           | \$ 1,044,476                |
| Motor Vehicle Tax Collections            | 54,541                      | 61,371           | 57,900              | 3,471                       |
| Recreational Vehicle Tax Collections     | 623                         | 321              | 680                 | (359)                       |
| Commercial Vehicle Tax                   | -                           | 5,107            | 4,538               | 569                         |
| Back Tax Collections                     | 11,385                      | 10,912           | 10,695              | 217                         |
| Supplemental State Aid                   | -                           | 133,416          | 133,415             | 1                           |
| Transfer from Contingency Fund           | 243,033                     | -                | -                   | -                           |
| Total Receipts                           | <u>1,138,063</u>            | <u>1,267,761</u> | <u>\$ 219,386</u>   | <u>\$ 1,048,375</u>         |
| Expenditures                             |                             |                  |                     |                             |
| Instruction                              | 381,096                     | 322,264          | 381,345             | (59,081)                    |
| General Administration                   | 1,677                       | 2,352            | 5,700               | (3,348)                     |
| School Administration                    | 44,367                      | 51,052           | 46,150              | 4,902                       |
| Operations and Maintenance               | 159,381                     | 151,446          | 170,000             | (18,554)                    |
| Fund Transfers                           | 626,342                     | 655,441          | 655,441             | -                           |
| Adjustment to Comply with Legal Max      |                             |                  | (76,081)            | 76,081                      |
| Legal Supplemental Fund Budget           |                             |                  | 1,182,555           | (1,182,555)                 |
| Adjustment for Qualifying Budget Credits |                             |                  | -                   | -                           |
| Total Expenditures                       | <u>1,212,863</u>            | <u>1,182,555</u> | <u>\$ 1,182,555</u> | <u>-</u>                    |
| Receipts Over (Under) Expenditures       | (74,800)                    | 85,206           |                     | <u>\$ 1,048,375</u>         |
| Unencumbered Cash, Beginning             | <u>74,800</u>               | <u>-</u>         |                     |                             |
| Unencumbered Cash, Ending                | <u>\$ -</u>                 | <u>\$ 85,206</u> |                     |                             |



Unified School District Number 452  
 Johnson City, Kansas  
 Bilingual Education Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

|                                    | Prior Year<br><u>Actual</u> | <u>Current Year</u> |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|---------------------|-------------------|-----------------------------|
|                                    |                             | <u>Actual</u>       | <u>Budget</u>     |                             |
| Receipts                           |                             |                     |                   |                             |
| Transfers In                       | <u>\$ 167,862</u>           | <u>\$ 165,000</u>   | <u>\$ 165,000</u> | <u>\$ -</u>                 |
| Total Receipts                     | <u>167,862</u>              | <u>165,000</u>      | <u>\$ 165,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                             |                     |                   |                             |
| Instruction                        | <u>167,862</u>              | <u>165,000</u>      | <u>165,000</u>    | <u>-</u>                    |
| Total Expenditures                 | <u>167,862</u>              | <u>165,000</u>      | <u>\$ 165,000</u> | <u>-</u>                    |
| Receipts Over (Under) Expenditures | -                           | -                   |                   | <u>\$ -</u>                 |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>            |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                 | <u>\$ -</u>         |                   |                             |

Unified School District Number 452  
 Johnson City, 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)

|  |                             | Current Year      |                   | Variance<br>Over<br>(Under) |
|--|-----------------------------|-------------------|-------------------|-----------------------------|
|  | Prior Year<br><u>Actual</u> | <u>Actual</u>     | <u>Budget</u>     | <u>(Under)</u>              |
| Receipts                                     |                             |                   |                   |                             |
| Advalorem Property Taxes                     | \$ 174,019                  | \$ 196,156        | \$ 199,371        | \$ (3,215)                  |
| Motor Vehicle Tax Collections                | 14,760                      | 14,219            | 14,346            | (127)                       |
| Recreational Vehicle Tax Collections         | 169                         | 68                | 169               | (101)                       |
| Commercial Vehicle Tax                       | -                           | 1,088             | 1,124             | (36)                        |
| Back Tax Collections                         | 2,922                       | 2,512             | 2,242             | 270                         |
| Interest                                     | -                           | 5,874             | -                 | 5,874                       |
| Lease Purchase Proceeds                      | 270,000                     | -                 | -                 | -                           |
| Reimbursements                               | -                           | 21,011            | -                 | 21,011                      |
| Total Receipts                               | <u>461,870</u>              | <u>240,928</u>    | <u>\$ 217,252</u> | <u>\$ 23,676</u>            |
| Expenditures                                 |                             |                   |                   |                             |
| Instruction                                  | 57,293                      | 28,216            | 20,000            | 8,216                       |
| Instructional Support Staff                  | 15,789                      | -                 | 17,000            | (17,000)                    |
| General Administration                       | 6,350                       | -                 | 7,000             | (7,000)                     |
| School Administration                        | 962                         | 5,028             | 1,000             | 4,028                       |
| Operations and Maintenance                   | 76,280                      | 69,370            | 125,000           | (55,630)                    |
| Student Transportation Services              | -                           | 157,641           | -                 | 157,641                     |
| Facility Acquisition & Construction Services | 318,639                     | 327,582           | 680,000           | (352,418)                   |
| Lease Purchase Administrative Fees           | 16,000                      | -                 | -                 | -                           |
| Lease Purchase Construction Costs            | 248,208                     | -                 | -                 | -                           |
| Legal Capital Outlay Budget                  |                             |                   | 850,000           | (262,163)                   |
| Adjustment for Qualifying Budget Credits     |                             |                   | 21,011            | (21,011)                    |
| Total Expenditures                           | <u>739,521</u>              | <u>587,837</u>    | <u>\$ 871,011</u> | <u>(283,174)</u>            |
| Receipts Over (Under) Expenditures           | (277,651)                   | (346,909)         |                   | <u>\$ 306,850</u>           |
| Unencumbered Cash, Beginning                 | <u>1,119,792</u>            | <u>842,141</u>    |                   |                             |
| Unencumbered Cash, Ending                    | <u>\$ 842,141</u>           | <u>\$ 495,232</u> |                   |                             |

Unified School District Number 452  
 Johnson City, 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     |                 | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|------------------|-----------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>    | <u>Budget</u>   | <u>(Under)</u>              |
| Receipts                           |                             |                  |                 |                             |
| State Aid                          | \$ 3,712                    | \$ 4,480         | \$ 5,600        | \$ (1,120)                  |
| Total Receipts                     | <u>3,712</u>                | <u>4,480</u>     | <u>\$ 5,600</u> | <u>\$ (1,120)</u>           |
| Expenditures                       |                             |                  |                 |                             |
| Instruction                        | 6,009                       | 4,339            | 7,315           | (2,976)                     |
| Operations & Maintenance           | <u>601</u>                  | <u>129</u>       | <u>1,650</u>    | <u>(1,521)</u>              |
| Total Expenditures                 | <u>6,610</u>                | <u>4,468</u>     | <u>\$ 8,965</u> | <u>(4,497)</u>              |
| Receipts Over (Under) Expenditures | (2,898)                     | 12               |                 | <u>\$ 3,377</u>             |
| Unencumbered Cash, Beginning       | <u>20,856</u>               | <u>17,958</u>    |                 |                             |
| Unencumbered Cash, Ending          | <u>\$ 17,958</u>            | <u>\$ 17,970</u> |                 |                             |

Unified School District Number 452  
 Johnson City, 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     |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|------------------|-------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>    | <u>Budget</u>     | <u>(Under)</u>              |
| Receipts                           |                             |                  |                   |                             |
| State Aid                          | \$ 2,771                    | \$ 2,708         | \$ 2,318          | \$ 390                      |
| Federal Aid                        | 165,651                     | 161,446          | 160,442           | 1,004                       |
| Charge for Services                | 73,196                      | 78,976           | 63,177            | 15,799                      |
| Transfers In                       | 844                         | 800              | 800               | -                           |
| Reimbursements                     | <u>1,013</u>                | <u>385</u>       | <u>-</u>          | <u>385</u>                  |
| Total Receipts                     | <u>243,475</u>              | <u>244,315</u>   | <u>\$ 226,737</u> | <u>\$ 17,578</u>            |
| Expenditures                       |                             |                  |                   |                             |
| Operations and Maintenance         | 2,303                       | 4,148            | 3,000             | 1,148                       |
| Food Service Operation             | <u>256,478</u>              | <u>248,489</u>   | <u>273,150</u>    | <u>(24,661)</u>             |
| Total Expenditures                 | <u>258,781</u>              | <u>252,637</u>   | <u>\$ 276,150</u> | <u>(23,513)</u>             |
| Receipts Over (Under) Expenditures | (15,306)                    | (8,322)          |                   | <u>\$ 41,091</u>            |
| Unencumbered Cash, Beginning       | <u>78,102</u>               | <u>62,796</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 62,796</u>            | <u>\$ 54,474</u> |                   |                             |

Unified School District Number 452  
 Johnson City, 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)

|                                    |                             | Current Year  |               | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|---------------|---------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u> | <u>Budget</u> | <u>(Under)</u>              |
| Receipts                           |                             |               |               |                             |
| State Aid                          | \$ -                        | \$ 970        | \$ -          | \$ 970                      |
| Total Receipts                     | -                           | 970           | \$ -          | \$ 970                      |
| Expenditures                       |                             |               |               |                             |
| Purchased Technical Services       | 3,984                       | 5,403         | 5,481         | (78)                        |
| Total Expenditures                 | 3,984                       | 5,403         | \$ 5,481      | (78)                        |
| Receipts Over (Under) Expenditures | (3,984)                     | (4,433)       |               | \$ 1,048                    |
| Unencumbered Cash, Beginning       | 9,466                       | 5,482         |               |                             |
| Unencumbered Cash, Ending          | \$ 5,482                    | \$ 1,049      |               |                             |

Unified School District Number 452  
 Johnson City, 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)

|                                    |                             | Current Year     |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|------------------|-------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>    | <u>Budget</u>     | <u>(Under)</u>              |
| Receipts                           |                             |                  |                   |                             |
| Federal Aid                        | \$ -                        | \$ 1,797         | \$ -              | \$ 1,797                    |
| Transfers In                       | <u>246,970</u>              | <u>387,676</u>   | <u>342,406</u>    | <u>45,270</u>               |
| Total Receipts                     | <u>246,970</u>              | <u>389,473</u>   | <u>\$ 342,406</u> | <u>\$ 47,067</u>            |
| Expenditures                       |                             |                  |                   |                             |
| Cooperative Special Education      | 367,174                     | 384,025          | 405,975           | (21,950)                    |
| Operation and Maintenance          | <u>6,794</u>                | <u>6,046</u>     | <u>19,025</u>     | <u>(12,979)</u>             |
| Total Expenditures                 | <u>373,968</u>              | <u>390,071</u>   | <u>\$ 425,000</u> | <u>(34,929)</u>             |
| Receipts Over (Under) Expenditures | (126,998)                   | (598)            |                   | <u>\$ 81,996</u>            |
| Unencumbered Cash, Beginning       | <u>209,592</u>              | <u>82,594</u>    |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ 82,594</u>            | <u>\$ 81,996</u> |                   |                             |

Unified School District Number 452  
 Johnson City, Kansas  
 Vocational 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<br><u>Actual</u> | <u>Current Year</u> |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|---------------------|-------------------|-----------------------------|
|                                    |                             | <u>Actual</u>       | <u>Budget</u>     |                             |
| Receipts                           |                             |                     |                   |                             |
| Transfers In                       | \$ 75,000                   | \$ 105,000          | \$ 105,000        | \$ -                        |
| Total Receipts                     | <u>75,000</u>               | <u>105,000</u>      | <u>\$ 105,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                             |                     |                   |                             |
| Instruction                        | <u>75,000</u>               | <u>105,000</u>      | <u>105,000</u>    | <u>-</u>                    |
| Total Expenditures                 | <u>75,000</u>               | <u>105,000</u>      | <u>\$ 105,000</u> | <u>-</u>                    |
| Receipts Over (Under) Expenditures | -                           | -                   |                   | <u>\$ -</u>                 |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>            |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                 | <u>\$ -</u>         |                   |                             |

Unified School District Number 452  
 Johnson City, Kansas  
 KPERS Special Retirement Contribution Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

|                                    |                             | Current Year   |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|----------------|-------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>  | <u>Budget</u>     | <u>(Under)</u>              |
| Receipts                           |                             |                |                   |                             |
| KPERS State Aid                    | \$ -                        | \$ 372,242     | \$ -              | \$ 372,242                  |
| Transfers In                       | <u>243,552</u>              | <u>-</u>       | <u>394,554</u>    | <u>(394,554)</u>            |
| Total Receipts                     | <u>243,552</u>              | <u>372,242</u> | <u>\$ 394,554</u> | <u>\$ (22,312)</u>          |
| Expenditures                       |                             |                |                   |                             |
| KPERS Employee Benefits            | <u>243,552</u>              | <u>372,242</u> | <u>394,554</u>    | <u>(22,312)</u>             |
| Total Expenditures                 | <u>243,552</u>              | <u>372,242</u> | <u>\$ 394,554</u> | <u>(22,312)</u>             |
| Receipts Over (Under) Expenditures | -                           | -              |                   | <u>\$ -</u>                 |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>       |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                 | <u>\$ -</u>    |                   |                             |



Unified School District Number 452  
 Johnson City, 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>Prior Year</u>        | <u>Current Year</u>      |
|------------------------------------|--------------------------|--------------------------|
| Receipts                           |                          |                          |
| Transfers In                       | <u>\$ 273,190</u>        | <u>\$ -</u>              |
| Total Receipts                     | <u>273,190</u>           | <u>-</u>                 |
| Expenditures                       |                          |                          |
| Transfers Out                      | <u>380,161</u>           | <u>-</u>                 |
| Total Expenditures                 | <u>380,161</u>           | <u>-</u>                 |
| Receipts Over (Under) Expenditures | (106,971)                | -                        |
| Unencumbered Cash, Beginning       | <u>573,887</u>           | <u>466,916</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ 466,916</u></u> | <u><u>\$ 466,916</u></u> |

Unified School District Number 452  
 Johnson City, Kansas  
 At Risk (4 Year Old) Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

|                                    |                             | Current Year     |                  | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|------------------|------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>    | <u>Budget</u>    | <u>(Under)</u>              |
| Receipts                           |                             |                  |                  |                             |
| Transfers In                       | <u>\$ 36,594</u>            | <u>\$ 50,000</u> | <u>\$ 50,000</u> | <u>-</u>                    |
| Total Receipts                     | <u>36,594</u>               | <u>50,000</u>    | <u>\$ 50,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                             |                  |                  |                             |
| Instruction                        | <u>36,594</u>               | <u>50,000</u>    | <u>50,000</u>    | <u>-</u>                    |
| Total Expenditures                 | <u>36,594</u>               | <u>50,000</u>    | <u>\$ 50,000</u> | <u>-</u>                    |
| Receipts Over (Under) Expenditures | -                           | -                |                  | <u>\$ -</u>                 |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>         |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                 | <u>\$ -</u>      |                  |                             |

Unified School District Number 452  
 Johnson City, Kansas  
 At Risk (K-12) Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2018  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

|                                    |                             | Current Year      |                   | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|-------------------|-------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u>     | <u>Budget</u>     | <u>(Under)</u>              |
| Receipts                           |                             |                   |                   |                             |
| Transfers In                       | <u>\$ 346,886</u>           | <u>\$ 475,000</u> | <u>\$ 475,000</u> | <u>\$ -</u>                 |
| Total Receipts                     | <u>346,886</u>              | <u>475,000</u>    | <u>\$ 475,000</u> | <u>\$ -</u>                 |
| Expenditures                       |                             |                   |                   |                             |
| Instruction                        | <u>346,886</u>              | <u>475,000</u>    | <u>475,000</u>    | <u>-</u>                    |
| Total Expenditures                 | <u>346,886</u>              | <u>475,000</u>    | <u>\$ 475,000</u> | <u>-</u>                    |
| Receipts Over (Under) Expenditures | -                           | -                 |                   | <u>\$ -</u>                 |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>-</u>          |                   |                             |
| Unencumbered Cash, Ending          | <u>\$ -</u>                 | <u>\$ -</u>       |                   |                             |

Unified School District Number 452  
 Johnson City, Kansas  
 Grants and Gifts 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>Prior Year</u>  | <u>Current Year</u> |
|------------------------------------|--------------------|---------------------|
| Receipts                           |                    |                     |
| REAP Grant                         | \$ 25,404          | \$ 25,390           |
| Building Block Grant               | <u>-</u>           | <u>-</u>            |
| Total Receipts                     | <u>25,404</u>      | <u>25,390</u>       |
| Expenditures                       |                    |                     |
| Instruction                        | 3,091              | 25,390              |
| General Administration             | <u>25,404</u>      | <u>-</u>            |
| Total Expenditures                 | <u>28,495</u>      | <u>25,390</u>       |
| Receipts Over (Under) Expenditures | (3,091)            | -                   |
| Unencumbered Cash, Beginning       | <u>3,091</u>       | <u>-</u>            |
| Unencumbered Cash, Ending          | <u><u>\$ -</u></u> | <u><u>\$ -</u></u>  |

Unified School District Number 452  
 Johnson City, Kansas  
 State, Federal and Other Grants Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2018

|                                    | <u>Title I</u>     | <u>Title II-A<br/>Teacher</u> | <u>Title III</u>   | <u>Title IV<br/>Drug Free</u> | <u>Total</u>         |
|------------------------------------|--------------------|-------------------------------|--------------------|-------------------------------|----------------------|
| Receipts                           |                    |                               |                    |                               |                      |
| Federal Grants                     | <u>\$ 82,873</u>   | <u>\$ 12,839</u>              | <u>\$ 11,316</u>   | <u>\$ 2,415</u>               | <u>\$109,443</u>     |
| Total Receipts                     | <u>82,873</u>      | <u>12,839</u>                 | <u>11,316</u>      | <u>2,415</u>                  | <u>109,443</u>       |
| Expenditures                       |                    |                               |                    |                               |                      |
| Instruction                        | <u>84,663</u>      | <u>12,299</u>                 | <u>11,316</u>      | <u>2,415</u>                  | <u>\$110,693</u>     |
| Total Expenditures                 | <u>84,663</u>      | <u>12,299</u>                 | <u>11,316</u>      | <u>2,415</u>                  | <u>110,693</u>       |
| Receipts Over (Under) Expenditures | <u>(1,790)</u>     | <u>540</u>                    | <u>-</u>           | <u>-</u>                      | <u>(1,250)</u>       |
| Unencumbered Cash, Beginning       | <u>1,790</u>       | <u>-</u>                      | <u>-</u>           | <u>-</u>                      | <u>1,790</u>         |
| Unencumbered Cash, Ending          | <u><u>\$ -</u></u> | <u><u>\$ 540</u></u>          | <u><u>\$ -</u></u> | <u><u>\$ -</u></u>            | <u><u>\$ 540</u></u> |

Unified School District Number 452  
 Johnson City, Kansas  
 Recreation 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   |                   | Variance          |
|------------------------------------|----------------|----------------|-------------------|-------------------|
|                                    | Prior Year     | Actual         | Budget            | Over              |
|                                    | <u>Actual</u>  | <u>Actual</u>  | <u>Budget</u>     | <u>(Under)</u>    |
| Receipts                           |                |                |                   |                   |
| Ad Valorem Taxes                   | \$ 108,762     | \$ 122,598     | \$ 124,630        | \$ (2,032)        |
| Back Taxes                         | 1,844          | 1,562          | 1,401             | 161               |
| Motor Vehicle Tax                  | 7,987          | 8,881          | 8,965             | (84)              |
| Recreation Tax                     | 91             | 42             | 105               | (63)              |
| Commercial Vehicle Tax             | -              | 680            | 703               | (23)              |
| Other Revenue from Local Source    | <u>-</u>       | <u>-</u>       | <u>200</u>        | <u>(200)</u>      |
| Total Receipts                     | <u>118,684</u> | <u>133,763</u> | <u>\$ 136,004</u> | <u>\$ (2,241)</u> |
| Expenditures                       |                |                |                   |                   |
| Transfer to Recreation Commission  | <u>120,927</u> | <u>133,763</u> | <u>136,000</u>    | <u>(2,237)</u>    |
| Total Expenditures                 | <u>120,927</u> | <u>133,763</u> | <u>\$ 136,000</u> | <u>(2,237)</u>    |
| Receipts Over (Under) Expenditures | (2,243)        | -              |                   | <u>\$ (4)</u>     |
| Unencumbered Cash, Beginning       | <u>2,243</u>   | <u>-</u>       |                   |                   |
| Unencumbered Cash, Ending          | <u>\$ -</u>    | <u>\$ -</u>    |                   |                   |

Unified School District Number 452  
 Johnson City, Kansas  
 Recreation Commission Employee Benefits 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  |                  | Variance<br>Over<br>(Under) |
|------------------------------------|-----------------------------|---------------|------------------|-----------------------------|
|                                    | Prior Year<br><u>Actual</u> | <u>Actual</u> | <u>Budget</u>    | <u>(Under)</u>              |
| Receipts                           |                             |               |                  |                             |
| Ad Valorem Taxes                   | \$ 48,623                   | \$ 45,535     | \$ 46,172        | \$ (637)                    |
| Back Taxes                         | 484                         | 580           | 628              | (48)                        |
| Motor Vehicle Tax                  | 1,988                       | 3,198         | 2,736            | 462                         |
| Recreation Tax                     | 23                          | 19            | 33               | (14)                        |
| Commercial Vehicle Tax             | -                           | 295           | 214              | 81                          |
| Total Receipts                     | <u>51,118</u>               | <u>49,627</u> | <u>\$ 49,783</u> | <u>\$ (156)</u>             |
| Expenditures                       |                             |               |                  |                             |
| Transfer to Recreation Commission  | <u>40,900</u>               | <u>59,845</u> | <u>60,000</u>    | <u>(155)</u>                |
| Total Expenditures                 | <u>40,900</u>               | <u>59,845</u> | <u>\$ 60,000</u> | <u>(155)</u>                |
| Receipts Over (Under) Expenditures | 10,218                      | (10,218)      |                  | <u>\$ (1)</u>               |
| Unencumbered Cash, Beginning       | <u>-</u>                    | <u>10,218</u> |                  |                             |
| Unencumbered Cash, Ending          | <u>\$ 10,218</u>            | <u>\$ -</u>   |                  |                             |

Unified School District Number 452  
 Johnson City, Kansas  
 Scholarships and Awards Fund  
 Schedule of Receipts and Expenditures  
 For the Year Ended June 30, 2018

|                                    | <u>9-12<br/>Awards</u> | <u>Gifts<br/>Elementary</u> | <u>Total</u>           |
|------------------------------------|------------------------|-----------------------------|------------------------|
| Receipts                           |                        |                             |                        |
| Interest                           | \$ 62                  | \$ -                        | \$ 62                  |
| Total Receipts                     | <u>62</u>              | <u>-</u>                    | <u>62</u>              |
| Expenditures                       |                        |                             |                        |
| Scholarships/Awards                | <u>-</u>               | <u>53</u>                   | <u>53</u>              |
| Total Expenditures                 | <u>-</u>               | <u>53</u>                   | <u>53</u>              |
| Receipts Over (Under) Expenditures | 62                     | (53)                        | 9                      |
| Unencumbered Cash, Beginning       | <u>1,006</u>           | <u>247</u>                  | <u>1,253</u>           |
| Unencumbered Cash, Ending          | <u><u>\$ 1,068</u></u> | <u><u>\$ 194</u></u>        | <u><u>\$ 1,262</u></u> |



Unified School District Number 452  
Johnson City, Kansas  
Student Organization Funds  
Schedule of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2018

| <u>Student Organizations</u>   | <u>Beginning<br/>Cash Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending<br/>Cash Balance</u> |
|--------------------------------|-----------------------------------|-----------------|----------------------|--------------------------------|
| Elementary:                    |                                   |                 |                      |                                |
| 5th Grade Project              | \$ 55                             | \$ -            | \$ -                 | \$ 55                          |
| Band                           | 360                               | 15              | -                    | 375                            |
| Library Book Fair              | 494                               | 4,766           | 4,616                | 644                            |
| Subtotal Elementary            | 909                               | 4,781           | 4,616                | 1,074                          |
| Middle/High School:            |                                   |                 |                      |                                |
| Staff                          | 1,169                             | -               | 30                   | 1,139                          |
| Industrial Arts                | -                                 | 1,150           | 815                  | 335                            |
| FCCLA                          | 367                               | -               | -                    | 367                            |
| Golf                           | 585                               | -               | -                    | 585                            |
| Cheerleader                    | 823                               | 3,912           | 2,162                | 2,573                          |
| Drama                          | 989                               | 1,317           | 938                  | 1,368                          |
| Band                           | 777                               | 2,770           | 1,118                | 2,429                          |
| Vocal                          | 1,954                             | -               | 804                  | 1,150                          |
| Student Council                | 7,251                             | 6,345           | 5,535                | 8,061                          |
| Volleyball                     | 1,236                             | 3,983           | 1,994                | 3,225                          |
| National Honor Society         | 1,971                             | 71              | 829                  | 1,213                          |
| Girls BBall                    | 2,131                             | 4,212           | 3,638                | 2,705                          |
| FBLA                           | 2,043                             | 7,699           | 8,246                | 1,496                          |
| Boys BBall                     | 2,732                             | 3,958           | 4,382                | 2,308                          |
| Football                       | 12,179                            | 9,295           | 12,395               | 9,079                          |
| JH Entrepreneur                | 26                                | -               | -                    | 26                             |
| Dance                          | 1,313                             | 1,035           | 741                  | 1,607                          |
| TSA                            | 960                               | -               | 52                   | 908                            |
| Cross Country                  | 12,834                            | 12,286          | 10,194               | 14,926                         |
| Scholars Bowl                  | 58                                | -               | -                    | 58                             |
| Track                          | 490                               | 42              | 249                  | 283                            |
| Art                            | 1,317                             | 4,927           | 4,341                | 1,903                          |
| Forensics                      | 579                               | 458             | 183                  | 854                            |
| Softball                       | 193                               | 284             | -                    | 477                            |
| Spanish Club                   | 2,277                             | -               | 365                  | 1,912                          |
| KAY                            | -                                 | 263             | -                    | 263                            |
| Girls Golf                     | -                                 | 3,500           | -                    | 3,500                          |
| Jr. High Athletics/ Activities | 1,019                             | 990             | 1,280                | 729                            |
| Jr. High Cheerleading          | 1,121                             | 2,552           | 1,708                | 1,965                          |
| JR H Girls Basketball          | (167)                             | 167             | -                    | -                              |
| JR H Boys Basketball           | 75                                | -               | -                    | 75                             |
| JR H Track                     | 425                               | 921             | 461                  | 885                            |
| Library                        | 55                                | 210             | 8                    | 257                            |
| FFA                            | 17,975                            | 13,977          | 15,326               | 16,626                         |
| JR. High Football              | 519                               | 1,723           | 1,560                | 682                            |
| JR High Student Council        | -                                 | 444             | -                    | 444                            |
| Farnham Shop Fund              | -                                 | 640             | -                    | 640                            |
| Class of 2017                  | 3,110                             | 84              | 1,482                | 1,712                          |
| Seniors                        | 2,633                             | 28              | 1,996                | 665                            |
| Juniors                        | 3,829                             | 6,655           | 9,144                | 1,340                          |
| Sophmores                      | 2,447                             | 2,371           | -                    | 4,818                          |
| Freshman                       | -                                 | 1,962           | 1,133                | 829                            |
| Subtotal Middle/High School    | 89,295                            | 100,231         | 93,109               | 96,417                         |
| Sales Tax                      | 1,293                             | 5,859           | 5,938                | 1,214                          |
| Total Agency Funds             | \$ 91,497                         | \$ 110,871      | \$ 103,663           | \$ 98,705                      |

## Schedule 4

Unified School District Number 452  
Johnson City, Kansas  
District Activity Fund  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2018

|                              | Beginning<br>Unencumbered<br>Cash Balance | Receipts          | Expenditures      | Ending<br>Unencumbered<br>Cash Balance | Add:<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|------------------------------|---|-------------------|-------------------|--|--|------------------------|
| <u>School Projects:</u>      |   |                   |                   |  |  |                        |
| <u>Elementary</u>            |   |                   |                   |  |  |                        |
| Activity Fee                 | \$ -                                      | \$ -              | \$ -              | -                                      | \$ -   | \$ -                   |
| Box Tops                     | 1,237                                     | 245               | 926               | 556                                    | -  | 556                    |
| Chromebook                   | -   | -                 | -                 | -                                      | -  | -                      |
| Elementary Student Fund      | 2,940                                     | 7,469             | 8,463             | 1,946                                  | -  | 1,946                  |
| Faculty                      | 746                                       | 113               | 113               | 746                                    | -  | 746                    |
| Pop                          | 1,338                                     | 403               | 89                | 1,652                                  | -  | 1,652                  |
| S.E.T.                       | -   | -                 | -                 | -                                      | -  | -                      |
| Textbook                     | -   | 465               | 30                | 435                                    | -  | 435                    |
| Subtotal                     | 6,261                                     | 8,695             | 9,621             | 5,335                                  | -  | 5,335                  |
| <u>High/Middle School</u>    |   |                   |                   |  |  |                        |
| Concessions                  | -   | 30,992            | 30,992            | -                                      | -  | -                      |
| Middle School Concessions    | 255                                       | -                 | -                 | 255                                    | -  | 255                    |
| Gate Receipts                | -   | 21,890            | 21,890            | -                                      | -  | -                      |
| Athletics                    | (2,531)                                   | 16,047            | 13,516            | -                                      | -  | -                      |
| Yearbook                     | -   | 1,628             | 1,628             | -                                      | -  | -                      |
| Petty Cash                   | -   | 38                | 38                | -                                      | -  | -                      |
| Shop                         | -   | 2,999             | 2,999             | -                                      | -  | -                      |
| Textbook                     | -   | 11,443            | 11,443            | -                                      | -  | -                      |
| Chromebook                   | -   | 1,561             | 1,561             | -                                      | -  | -                      |
| Activity Fee                 | -   | 601               | 601               | -                                      | -  | -                      |
| PE Shorts/Shirt              | -   | 1,366             | 1,366             | -                                      | -  | -                      |
| Drivers Education            | -   | 3,523             | 3,523             | -                                      | -  | -                      |
| Officals                     | (3,875)                                   | 16,250            | 12,375            | -                                      | -  | -                      |
| Subtotal                     | (6,151)                                   | 108,338           | 101,932           | 255                                    | -  | 255                    |
| Total District Activity Fund | <u>\$ 110</u>                             | <u>\$ 117,033</u> | <u>\$ 111,553</u> | <u>\$ 5,590</u>                        | <u>\$ -</u>  | <u>\$ 5,590</u>        |