

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2018

UNIFIED SCHOOL DISTRICT NUMBER 290
Ottawa, Kansas

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 290
Ottawa, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 290, Ottawa, Kansas as of and for the year ended June 30, 2018, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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 C; 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 financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. 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 C of the financial statement, the financial statement is prepared by the Unified School District Number 290 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 290, Ottawa, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 290, Ottawa, Kansas, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

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 expenditure-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, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying Schedule of Expenditures of Federal Awards is also presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statement. 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, 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 C.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2018 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Prior Year Comparative

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we have rendered an unmodified opinion dated November 6, 2018. The 2017 basic financial statement and our accompanying report are not presented herein, but 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>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the basic financial statements 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 2017 basic financial statement as a whole, on the basis of accounting described in Note C.

Opfer & Guedert, Chartered

November 6, 2018
Ottawa, Kansas

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds		
General Funds		
General Fund	\$ 0	\$ 0
Supplemental General	263,396	0
Special Purpose Funds		
Adult Education	22,963	0
4 Year Old At Risk	0	0
K-12 At Risk	474,611	0
Bilingual Education	0	0
Virtual Education	0	0
Capital Outlay	2,366,266	0
Drivers Education	28,089	0
Food Service	297,489	0
Professional Development	187,050	0
Parents as Teachers	12,100	0
Special Education	1,975,314	0
Ottawa Tiny-K	0	0
Career & Technology Education Coop	256,904	0
KPERS Contribution	0	0
Contingency Reserve	1,547,423	0
Textbook	352,532	0
OMS After School Program	2,444	0
OMS Supplemental	10,334	0
Linc/EF After School	23,446	0
21st Century	18,397	0
Title VI B Discretionary Project	0	0
Title I	0	0
Title IIA	0	0
Title I - Focus	1,117	0
Carl Perkins Improvement Grant	0	0
After School Program	25,278	0
District activity funds	19,221	0

The accompanying notes are an integral part of this statement.

Statement 1

<u>Receipts</u>		<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$	15,733,075	\$ 15,733,075	\$ 0	\$ 486,827	\$ 486,827
	5,178,426	5,155,050	286,772	4,232	291,004
	53,879	58,200	18,642	0	18,642
	52,308	52,308	0	2,935	2,935
	2,542,308	2,821,376	195,543	162,782	358,325
	31,429	31,429	0	1,248	1,248
	34,717	34,717	0	8	8
	2,360,963	1,299,275	3,427,954	200,140	3,628,094
	27,867	20,106	35,850	86	35,936
	1,007,018	992,214	312,293	1,646	313,939
	104,600	101,100	190,550	0	190,550
	14,500	12,100	14,500	0	14,500
	4,393,159	4,564,022	1,804,451	191,184	1,995,635
	166,127	133,485	32,642	20	32,662
	684,057	697,227	243,734	50,664	294,398
	2,010,363	2,010,363	0	0	0
	473,509	228,328	1,792,604	0	1,792,604
	311,026	238,355	425,203	0	425,203
	0	2,444	0	0	0
	0	10,334	0	0	0
	86,790	83,218	27,018	51	27,069
	74,724	76,533	16,588	50	16,638
	19,229	19,229	0	0	0
	505,528	505,528	0	20,831	20,831
	103,143	103,143	0	4,539	4,539
	10,900	12,017	0	0	0
	21,841	21,841	0	1	1
	28,559	11,539	42,298	0	42,298
	95,489	101,657	13,053	0	13,053

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

*SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH*
For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Bond and Interest Funds		
Bond and Interest	\$ 6,607,548	\$ 0
Capital Project Funds		
Construction	7,601,508	0
Trust Funds		
Expendable Trusts		
Scholarship Funds	47,079	0
Nonexpendable Trusts		
Hazelton Library	<u>45,261</u>	<u>0</u>
Total for the school district	22,185,770	0
Related Municipal Entity		
Communities in Schools	<u>32,253</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>22,218,023</u></u>	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 5,290,972	\$ 5,395,685	\$ 6,502,835	\$ 0	\$ 6,502,835
141,535	4,508,400	3,234,643	13,124,454	16,359,097
148	6,832	40,395	0	40,395
<u>184</u>	<u>0</u>	<u>45,445</u>	<u>0</u>	<u>45,445</u>
41,558,373	45,041,130	18,703,013	14,251,698	32,954,711
<u>116</u>	<u>32,369</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 41,558,489</u>	<u>\$ 45,073,499</u>	<u>\$ 18,703,013</u>	<u>\$ 14,251,698</u>	<u>\$ 32,954,711</u>

Composition of ending statutory cash:

Checking accounts	\$ 6,379,524
Money market accounts	25,664,145
Certificates of Deposit	897,989
Activity fund checking accounts	<u>173,499</u>
Total cash	33,115,157
Agency funds per Schedule 3	<u>(160,446)</u>
Total reporting entity (excluding agency funds)	<u>\$ 32,954,711</u>

The accompanying notes are an integral part of this statement.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE A. MUNICIPAL FINANCIAL REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member commission. This regulatory financial statement presents Unified School District Number 290 (the municipality), and includes the financial statement of the Communities in Schools/Ottawa Public Education Trust which is a related municipal entity.

Communities in Schools/Ottawa Public Education Trust is a not-for-profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students providing such services as an after-school program. Communities in Schools/Ottawa Public Education Trust also operates Youth Friends, Impact Grant, and 21st Century, which are all accounted for as funds within the District's financial statements.

Ottawa Recreation Commission is a joint recreation system established by the District and the City of Ottawa, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted directly to the Commission by the County. The District must approve Bond issues for the Commission. The Commission can sue and be sued. The District must approve the acquisition of real property by the Commission. The Commission as a related municipal entity is not included in these financial statements. The Recreation Commission has a separate audit performed. Audited financial statements of the Recreation Commission can be obtained at the Recreation Commission office.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

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

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

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

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.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District did not have any business funds for the current year.

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 that benefit the municipal reporting entity, scholarship funds, etc.).

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

NOTE C. 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 on a regulatory basis for each fund, and the reporting

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE C. BASIS OF ACCOUNTING - continued

of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

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

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

Adjustment to Comply with Legal Max – Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the “Legal Max” budget. The State Board of Education calculates the “Legal Max” budget using enrollment figures. The District’s budgeted expenditures are limited to the lower of the published budget or the “Legal Max” budget.

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

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

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE D. BUDGETARY INFORMATION – continued

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

Ottawa Tiny-K	Contingency Reserve	Textbook
OMS After School Program	OMS Supplemental	LINC/EF After School
21 st Century	Title IVB Discretionary Project	Title I
Title IIA	Title I-Focus	Carl Perkins Improvement Grant
After School Program	Construction	Scholarship Funds
Hazelton Library		

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

NOTE E. DEPOSITS AND INVESTMENTS

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

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 Des Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2017.

At June 30, 2018, the carrying amount of the District's bank deposits was \$33,115,156 (which includes petty cash funds) and the bank balance was \$33,432,651. The bank balance was held by four banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$699,363 was covered by federal depository insurance and \$32,733,288 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Investments Policy - 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. The District rates investments (if any) as noted.

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
Certificates of Deposit	100%

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 be adequately secured.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$849,800 for General Fund and \$265,759 for Supplemental General Fund subsequent to June 30, 2018 and is required by K.S.A. 72-6466 that the receipt be recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

NOTE G. LONG-TERM DEBT

Changes in long-term liabilities for the year ended June 30, 2017 were as follows:

Issue	Interest Rates		Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds					
Series 2012 Refinancing	1.75-3.00 %		3/15/2012	\$ 8,855,000	9/1/2023
Series 2013 Refinancing	3.00-4.00 %		1/10/2013	11,675,000	9/1/2025
Series 2013 - B Refinancing	2.00 %		6/27/2013	3,885,000	9/1/2017
Series 2015 - A new bldg	4.00-5.00 %		6/1/2015	63,160,000	9/1/2040
Series 2015 - B Refinancing	3.95-4.05 %		6/1/2015	1,150,000	9/1/2027
Capital Leases					
Toshiba Financial Services					
Copier Equipment	0.00 %		12/1/2016	258,130	11/30/2021

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds						
Series 2012 Refinancing	\$ 8,665,000	\$ 0	\$ 40,000	\$ (40,000)	\$ 8,625,000	\$ 258,100
Series 2013 Refinancing	8,590,000	0	700,000	(700,000)	7,890,000	312,900
Series 2013 - B Refinancing	1,035,000	0	1,035,000	(1,035,000)	0	10,350
Series 2015 - A new bldg	63,160,000	0	0	0	63,160,000	2,992,575
Series 2015 - B Refinancing	1,150,000	0	0	0	1,150,000	46,010
	<u>82,600,000</u>	<u>0</u>	<u>1,775,000</u>	<u>(1,775,000)</u>	<u>80,825,000</u>	<u>3,619,935</u>
Capital Leases						
Toshiba Financial Services						
Copier Equipment	206,497	0	51,526	(51,526)	154,971	0
	<u>206,497</u>	<u>0</u>	<u>51,526</u>	<u>(51,526)</u>	<u>154,971</u>	<u>0</u>
Total long-term Debt	<u>\$ 82,806,497</u>	<u>\$ 0</u>	<u>\$ 1,826,526</u>	<u>\$ (1,826,526)</u>	<u>\$ 80,979,971</u>	<u>\$ 3,619,935</u>

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE G. LONG-TERM DEBT - continued

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

Principal:	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General obligation bonds					
Series 2012	\$ 40,000	\$ 40,000	\$ 1,930,000	\$ 2,060,000	\$ 2,200,000
Series 2015 A	0	0	0	0	0
series 2015 B	0	0	0	0	0
Capital Lease	51,657	51,657	51,657	0	0
Interest:					
General obligation bonds					
Series 2012	257,400	256,700	227,400	167,550	103,650
Series 2015 A	2,992,575	2,992,575	2,992,575	2,992,575	2,992,575
series 2015 B	46,010	46,010	46,010	46,010	46,010
Capital Lease	0	0	0	0	0
Total principal and interest	\$ 3,387,642	\$ 3,386,942	\$ 5,247,642	\$ 5,266,135	\$ 5,342,235

Principal:	<u>2024-2028</u>	<u>2029-2033</u>	<u>2034-2038</u>	<u>2039-2041</u>	<u>Total</u>
General obligation bonds					
Series 2012	\$ 2,355,000	\$ 0	\$ 0	\$ 0	8,625,000
Series 2015 A	4,325,000	17,265,000	23,720,000	17,850,000	63,160,000
series 2015 B	1,150,000	0	0	0	1,150,000
Capital Lease	0	0	0	0	154,971
Interest:					
General obligation bonds					
Series 2012	35,325	0	0	0	1,048,025
Series 2015 A	14,754,500	10,874,750	6,845,975	1,210,163	48,648,263
series 2015 B	184,728	0	0	0	414,778
Capital Lease	0	0	0	0	0
Total principal and interest	\$ 22,804,553	\$ 28,139,750	\$ 30,565,975	\$ 19,060,163	\$ 123,201,037

The District is subject to statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2018, the statutory limit for the District was \$17,154,688.

The outstanding bond principal was \$80,825,000. This represents excess indebtedness of \$63,670,312. The District has received approval from the Kansas State Board of Education to exceed the general bond debt limitation.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE G. LONG-TERM DEBT - continued

Defeasance of Debt

The District issued bonds in the amount of \$64,310,000 during the year ended June 30, 2015. Some of the proceeds from these bonds were placed in a trust to provide for the future debt service payments on General obligation bonds Series 2013. The trust account and the defeased bonds are not included in the District's financial statements. At June 30, 2018, the following outstanding bonds are considered defeased:

General Obligation Bond Series 2013	\$2,795,000
-------------------------------------	-------------

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Operating Transfers:			
General Fund	Special Education	K.S.A. 72-6478	\$ 2,627,359
General Fund	Textbook	K.S.A. 72-6478	85,000
General Fund	At Risk	K.S.A. 72-6428	1,713,101
General Fund	Virtual Education	K.S.A. 72-6428	34,717
General Fund	Professional Development	K.S.A. 72-6428	30,000
General Fund	Vocational Education	K.S.A. 72-6428	70,000
General Fund	Contingency Reserve	K.S.A. 72-6429	473,509
Supplemental General	Bilingual Education	K.S.A. 72-6433	31,429
Supplemental General	Professional Development	K.S.A. 72-6433	55,000
Supplemental General	Parents as Teachers	K.S.A. 72-6433	14,500
Supplemental General	Textbook	K.S.A. 72-6433	60,000
Supplemental General	K-12 At Risk	K.S.A. 72-6433	766,355
Supplemental General	4 Year Old At Risk	K.S.A. 72-6433	52,308
Supplemental General	Special Education	K.S.A. 72-6433	1,049,673
Supplemental General	Vocational Education	K.S.A. 72-6433	600,000
Contingency	Supplemental General	K.S.A. 72-6433	228,328

NOTE I. 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 retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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.

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All Classified employees who work 630 hours per year or more are eligible to participate in the Plan beginning the first day of the month following their employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include health insurance (must have 30 hours per week to be eligible) life insurance, dental insurance, vision insurance, cancer insurance, disability income protection, dependent care coverage and a medical reimbursement plan.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Deferred Compensation Plan: The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plans, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Investments are managed by the plan trustees under one of various pools of investment options offered by Security Distributors, Inc.

Compensated Absences: At the beginning of each school year full-time certified staff members are credited with 10 days of leave. The unused portion of which accumulates up to a total of 110 days. Licensed staff may use all or any portion of their leave for personal illness or disability. Upon retirement or death, payment equal to one-half of the substitute pay per day will be made to the employee or beneficiary for accumulated sick leave. When an employee has accumulated 100 days of sick leave a block of 10 days may be sold back to the District for payment equal to one-half of the substitute pay per day.

Employees leaving the district shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees earning 15-20 vacation days may carry up to 10 days forward. This carry-over amount must be used by December 31, of that fiscal year.

Full-time classified employees accrue vacation time at the end of each fiscal year worked or portion thereof as follows.

After 1 year	One week (5 days)
After 2 years	Two weeks (10 days)
After 5 years	Three weeks (15 days)
After 15 years	Four weeks (20 days)

A maximum of two days of paid personal business or emergency leave may be granted each year subject to the approval of the superintendent or designee.

At the end of the school year, an employee who has unused personal leave days may: (1) be credited with a maximum of one day sick leave and/or, (2) be reimbursed for each day at the substitute rate, and or, (3) carryover one day of personal leave to the following year for a maximum of three personal days provided employee has been employed by the district for at least ten years.

After three years of service, employees may trade 2 sick days for an additional personal leave day up to a maximum of 2 additional personal days. This option is available only once every three years.

Sick leave may be granted to classified employees at the rate of one day per month worked each year with a total accumulation of 100 days allowed. The maximum number of sick leave days available for use shall be 100. Accumulated sick leave days over 100 may be sold back to the district at the rate of one-half of classified substitute pay per day. There shall be no payment for unused sick leave when an employee ceases employment with the District. The total amount of sick leave sold back to the District was \$1,517 for year ended June 30, 2018.

The District's policy is to recognize the costs of compensated absences when actually paid. The cost of accumulated sick and vacation pay is not recorded at the time the benefits are accumulated. At June 30, 2018, the District has not estimated the cost of accumulated sick and vacation pay. Vacation and sick leave paid out to retirees for June 30, 2018 amounted to \$41,109.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued

Operating Leases: The District has entered into lease agreements for the use of postage machines and storage space in accordance with K.S.A. 72-8225. Rental expense under these operating leases was as follows for the year ended June 30, 2018.

<u>Lease Description</u>	<u>Amount</u>
Postage Machines	\$ 3,311
Board of County Commissioners	660
Total	<u>\$ 3,971</u>

NOTE J. DEFINED BENEFIT PENSION 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 <http://www.kpers.org> or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provision 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 from the period of January 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 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 as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE J. DEFINED BENEFIT PENSION PLAN- continued

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$2,010,263 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 for KPERS was \$23,518,874. 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 proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

NOTE K. OTHER RETIREMENT BENEFITS

An employee who qualifies for retirement benefits with KPERS is also eligible for U.S.D. 290 retirement benefits if the employee has worked for the district at least ten years. The District's retirement stipend is equal to one-half of the substitute teacher pay rate for each day of accrued sick leave.

The District will contribute \$45.00 per month (\$540.00 per contract year) into each teacher's Employer Paid Account. Contributions will be prorated for teachers who work less than full time in a certified position and/or are employed for less than a full contract year.

Upon beginning his/her 6th continuous year as a teacher employed by the District, each teacher will become vested in 10% of the value within his/her Employer Paid Account. The vested portion will continue to increase by 10% until the teacher is 100% vested upon beginning his/her 11th continuous year with the District. A teacher who terminates employment with the District after the beginning of his/her 6th year may leave the vested amount, including the interest on that vested amount, in the Employer Paid Account, thereby retaining continuous vesting status upon returning to a teaching position with the District at a future date. All unvested moneys will be forfeited by the employee and will revert to the District Forfeiture Account.

Employees may redirect investments in the Employer Paid Account, after the initial enrollment. The employee is responsible for the results of these decisions.

A teacher may access the vested portion of his/her Employer Paid Account upon termination of an employment contract with the District.

Employer Paid Contributions and growth thereon will be considered taxable income upon distribution from the plan. Further, a penalty for early withdrawal may apply for distributions made prior to the age allowed by State and Federal laws and regulations. Qualified Rollover options may allow a terminated teacher to defer taxation until a later date.

Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account equal to the amount that would have been in their account had they invested in the District's Default Investment Track and thereby participate in the Phase Out Option described below.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

Eligibility – A teacher may choose the Phase Out Option if he/she: (1) Was employed as a full or part time teacher in a certified position by the District during the current contract year, (2) Has ten years or more of full or part time employment as a teacher in a certified position with the District immediately prior to retirement, (3) Meets KPERS eligibility for retirement benefits, or (4) Retires prior to 2022-2023 contract year.

Application – A teacher may apply for the Phase Out Option by giving written notice to the Board of Education according to “Article Five, Section C: Application.”

The Phase Out Option deposit will be made no later than July 31st of the employee’s final year of employment. This option includes a onetime deposit of \$15,000 minus any amount currently in the Employer Paid Account that would have accumulated had all moneys been invested in the District’s Default Investment Track. This one time contribution will be prorated for part-time employees.

Exception to the July 31st payment date: Any employee who notifies the BOE of his/her coming retirement by September 20th of his/her final year of employment will receive the Phase Out deposit no later than October 31st of that current year. These employees will be responsible for gains or losses in this account.

The District offers its employees a 403(b) retirement plan which is available to employees of the District. During the year ended June 30, 2018, the District contributed \$118,125 on behalf of employees to the plan.

NOTE L. HEALTH INSURANCE

All employees who work at least 30 hours per week may participate in the district insurance programs. The board shall pay \$75 per month as a cash option for employees hired before July 1, 2000 who normally work 35 hours or more per week. For employees hired on or after July 1, 2000 the board shall pay the current agreed benefit per month as a partial payment toward the district health insurance for those employees enrolled in the District health plan, after completion of a 60-day waiting period. This amount will be prorated for employees working less than the hours of a full-time paraprofessional, based on a 40-hour workweek. The District’s expenditures for this health insurance program amounted to \$1,660,374 for year ended June 30, 2018.

NOTE M. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements of claims have not exceeded coverage during the past three years.

NOTE N. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records the reimbursement as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser’s office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the District by January 20 to finance a portion of the current year’s budget. The second half is due May 10 and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer’s office at designated times throughout the year.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2018.

Unified School District Number 290
Ottawa, Kansas

NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE N. OTHER INFORMATION- continued

Compliance with Kansas Statutes: Management is not aware of any statutory violations for the period covered by the audit.

NOTE O. RECLASSIFICATIONS

Certain amounts in the prior period presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on previously reported net income.

NOTE P. RESTATEMENT

Capital Outlay - beginning balance	\$ 2,370,782
Restatement for duplicated interest	<u>(4,516)</u>
Capital Outlay - restated balance	\$ <u><u>2,366,266</u></u>

NOTE Q. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through November 6, 2018 the date the financial statements were available to be issued.

**REQUIRED
REGULATORY BASIS
SUPPLEMENTARY INFORMATION**

Unified School District Number 290
Ottawa, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
 (Budgeted Funds Only)
 For the Year Ended June 30, 2018

	Certified Budget	Adjustments To Comply with Legal Max
Governmental Type Funds		
General Funds		
General Fund	\$ 17,208,451	\$ (1,617,045)
Supplemental General	5,642,372	(487,322)
Special Purpose Funds		
Adult Education	74,400	0
4 Year Old At Risk	72,108	0
At Risk (K-12)	3,053,821	0
Bilingual Education	35,000	0
Virtual Education	142,090	0
Capital Outlay	1,904,021	0
Drivers Education	45,650	0
Food Service	1,179,100	0
Professional Development	172,050	0
Parents as Teachers	24,200	0
Special Education	4,905,897	0
Career & Technology Education Coop	744,118	0
KPERS Retirement Contribution	2,106,761	0
Bond and Interest Fund		
Bond and Interest	5,395,835	0

See Independent Auditor's Report.

Schedule 1

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Over (Under)</u>
\$ 141,669	\$ 15,733,075	\$ 15,733,075	\$ 0
0	5,155,050	5,155,050	0
0	74,400	58,200	(16,200)
0	72,108	52,308	(19,800)
0	3,053,821	2,821,376	(232,445)
0	35,000	31,429	(3,571)
0	142,090	34,717	(107,373)
0	1,904,021	1,299,275	(604,746)
0	45,650	20,106	(25,544)
0	1,179,100	992,214	(186,886)
0	172,050	101,100	(70,950)
0	24,200	12,100	(12,100)
0	4,905,897	4,564,022	(341,875)
0	744,118	697,227	(46,891)
0	2,106,761	2,010,363	(96,398)
0	5,395,835	5,395,685	(150)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State aid				
Equalization	\$ 12,786,452	\$ 12,760,826	\$ 14,557,811	\$ (1,796,985)
Supplemental general	0	473,509	0	473,509
Special education	2,300,719	2,357,071	2,650,640	(293,569)
KPERS aid	1,300,471	0	0	0
Other				
Reimbursed expenses & donations	153,517	141,669	0	141,669
Interest on idle funds	168,845	0	0	0
Total cash receipts	16,710,004	15,733,075	\$ 17,208,451	\$ (1,475,376)
Expenditures				
Instruction				
Salaries	5,527,503	5,833,092	\$ 5,835,617	\$ (2,525)
Employee benefits	1,080,303	1,140,970	1,158,551	(17,581)
Purchased professional and Tech Services	136,608	132,327	138,020	(5,693)
Purchased property services	105,870	46,137	41,104	5,033
Other purchased services	19,789	1,570	3,800	(2,230)
Supplies	189,168	183,723	209,637	(25,914)
Student activities	61,165	59,728	73,745	(14,017)
Student support services				
Salaries	654,487	756,431	674,122	82,309
Employee benefits	108,087	132,933	700,102	(567,169)
Other purchased services	183	169	300	(131)
Supplies	3,896	4,490	5,500	(1,010)
Instructional support staff				
Salaries	113,217	130,795	116,613	14,182
Employee benefits	20,145	21,486	21,414	72
Supplies	46,089	45,898	47,355	(1,457)
General administrative				
Salaries	270,251	280,887	278,358	2,529
Employee benefits	52,161	54,068	56,411	(2,343)
Purchased professional and Tech Services	127,748	120,702	143,000	(22,298)
Purchased property services	4,737	2,625	2,625	0
Other purchased services	19,044	15,752	19,000	(3,248)
Supplies	33,643	23,084	42,000	(18,916)
Other	17,738	14,578	0	14,578

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
School administration				
Salaries	\$ 887,676	\$ 911,996	\$ 914,306	\$ (2,310)
Employee benefits	155,414	152,384	167,282	(14,898)
Purchased property services	1,201	1,216	1,500	(284)
Other purchased services	70	0	1,400	(1,400)
Supplies	15,963	14,042	16,870	(2,828)
Central services				
Salaries	195,092	187,015	200,945	(13,930)
Employee benefits	32,179	28,651	34,578	(5,927)
Student transportation services				
Salaries	0	97,189	99,162	(1,973)
Employee benefits	0	13,033	14,031	(998)
Vehicle operating services				
Salaries	240,376	123,968	114,956	9,012
Employee benefits	43,751	24,023	24,873	(850)
Other purchased services	4,607	5,096	0	5,096
Motor Fuel	19,725	33,532	25,000	8,532
Vehicle services & maintenance Services				
Purchased professional and Tech Services	8,541	10,517	20,000	(9,483)
Supplies	16,454	31,507	31,000	507
Equipment	2,678	14,849	15,000	(151)
Other	42	22	500	(478)
Other student transportation services				
Salaries	0	40,418	34,355	6,063
Employee benefits	0	8,486	11,484	(2,998)
Operating transfers				
Special education	2,959,392	2,627,359	2,940,600	(313,241)
At-risk	1,840,025	1,713,101	1,900,000	(186,899)
Capital Outlay	100,000	0	0	0
Career & Technology Education COOP	70,000	70,000	70,000	0
Virtual education	38,964	34,717	142,090	(107,373)
Professional development	80,000	30,000	30,000	0
KPERS	1,300,470	0	0	0
Textbook	0	85,000	0	85,000
Contingency reserve	150,000	473,509	831,245	(357,736)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(1,617,045)</u>	<u>1,617,045</u>
Legal General Fund Budget	16,754,452	15,733,075	15,591,406	141,669

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2a

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Adjustment for qualifying budget credits	\$ 0	\$ 0	\$ 141,669	\$ (141,669)
Total expenditures	16,754,452	15,733,075	15,733,075	0
Receipts over (under) expenditures	(44,448)	0		
Unencumbered cash, July 1	44,448	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2b

*GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over (Under)
	Actual			
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 1,751,349	\$ 1,818,984	\$ 1,666,983	\$ 152,001
Delinquent	58,681	58,103	41,257	16,846
Motor vehicle	215,710	226,859	208,282	18,577
Commercial Vehicle Tax			9,956	
Recreational vehicle	2,707	3,105	2,813	292
State aid				
Equalization	0	2,841,833	2,907,312	(65,479)
Other				
Reimbursements	0	1,214	0	1,214
Operating transfers				
Contingency Reserve	0	228,328	542,372	(314,044)
General fund	2,927,590	0	0	0
Total cash receipts	4,956,037	5,178,426	\$ 5,378,975	\$ (190,593)
Expenditures				
Instruction				
Purchased prof & tech. service	80,752	58,331	\$ 75,580	\$ (17,249)
Other purchased services	8,439	15,975	14,550	1,425
Supplies	21,789	23,805	25,000	(1,195)
Instructional Support				
Salaries	239,031	247,171	268,342	(21,171)
Employee benefits	50,470	56,647	52,888	3,759
Purchased professional & tech. service	78,235	87,232	88,450	(1,218)
Other purchased services	1,198	1,067	2,500	(1,433)
Supplies	10,869	12,833	87,372	(74,539)
General Administration				
Purchased professional & tech. service	34,287	0	34,300	(34,300)
Central services				
Salaries	90,000	90,000	90,000	0
Employee benefits	12,389	11,978	12,409	(431)
Operations and maintenance				
Salaries	685,492	683,263	759,320	(76,057)
Employee benefits	226,916	186,345	247,893	(61,548)
Purchased professional & tech. service	58,832	64,943	70,000	(5,057)
Purchased property services	173,570	153,517	206,535	(53,018)
Other purchased services	153,779	166,189	185,200	(19,011)
Supplies	562,174	113,121	120,225	(7,104)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL LOCAL OPTION FUND - 08

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Energy	\$ 0	\$ 534,197	\$ 570,100	\$ (35,903)
Student Transportation Services				
Motor Fuel	25,756	19,171	32,500	(13,329)
Operating Transfers				
Bilingual education	13,676	31,429	35,000	(3,571)
Special education	820,000	1,049,673	820,000	229,673
Career & Technology Education COOP	620,000	600,000	650,000	(50,000)
Professional development	55,000	55,000	55,000	0
Parents as teachers	12,100	14,500	12,100	2,400
Textbook & Student Materials Revolving	75,000	60,000	75,000	(15,000)
At risk 4 year old	42,468	52,308	72,108	(19,800)
At risk K-12	803,815	766,355	980,000	(213,645)
Adjustment to Comply with Legal Max	<u>0</u>	<u>0</u>	<u>(487,322)</u>	<u>487,322</u>
Total expenditures	<u>4,956,037</u>	<u>5,155,050</u>	<u>\$ 5,155,050</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	23,376		
Unencumbered cash, July 1	<u>263,396</u>	<u>263,396</u>		
Unencumbered cash, June 30	<u>\$ 263,396</u>	<u>\$ 286,772</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2c

SPECIAL PURPOSE FUNDS
ADULT EDUCATION FUND - 10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 46,720	\$ 46,958	\$ 45,021	\$ 1,937
Delinquent	1,364	1,363	1,108	255
Motor vehicle tax	5,483	5,482	5,002	480
Commercial Vehicle Tax	0	0	239	(239)
Recreational vehicle tax	68	76	67	9
Total cash receipts	53,635	53,879	\$ 51,437	\$ 2,442
Expenditures				
Instruction				
Other purchased services	58,200	58,200	\$ 74,400	\$ (16,200)
Total expenditures	58,200	58,200	\$ 74,400	\$ (16,200)
Receipts over (under) expenditures	(4,565)	(4,321)		
Unencumbered cash, July 1	27,528	22,963		
Unencumbered cash, June 30	\$ 22,963	\$ 18,642		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2d

SPECIAL PURPOSE FUNDS
4 YEAR OLD AT RISK - 11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental General fund	\$ 42,468	\$ 52,308	\$ 72,108	\$ (19,800)
Expenditures				
Instruction				
Salaries	38,008	43,427	\$ 60,086	\$ (16,659)
Employee benefits	8,788	8,881	7,768	1,113
Supplies	0	0	2,254	(2,254)
Property	0	0	2,000	(2,000)
Total expenditures	46,796	52,308	\$ 72,108	\$ (19,800)
Receipts over (under) expenditures	(4,328)	0		
Unencumbered cash, July 1	4,328	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash Receipts				
Local Sources				
Grants	\$ 54,490	\$ 62,162	\$ 0	\$ 62,162
Other				
Tuition	1,020	690	0	690
Operating transfers				
Supplemental general	800,813	766,355	980,000	(213,645)
General fund	1,843,026	1,713,101	1,900,000	(186,899)
Total cash receipts	2,699,349	2,542,308	\$ 2,880,000	\$ (337,692)
Expenditures				
Instruction				
Salaries	1,812,527	2,076,955	\$ 2,081,154	\$ (4,199)
Employee benefits	353,393	404,536	499,599	(95,063)
Purchased professional services	6,000	6,519	6,000	519
Purchased property services	3,008	0	0	0
Supplies	1,921	3,884	25,900	(22,016)
Student support services				
Salaries	215,822	58,949	166,313	(107,364)
Employee benefits	47,250	16,748	37,826	(21,078)
Purchased professional services	13,500	37,795	13,500	24,295
Other purchased services	516	968	1,000	(32)
Supplies	0	0	500	(500)
School administration				
Salaries	54,482	115,682	119,359	(3,677)
Employee benefits	9,075	18,956	20,170	(1,214)
Purchased professional services	80,000	80,000	80,000	0
Other purchased services	685	0	1,500	(1,500)
Supplies	568	384	1,000	(616)
Student Transportation Services				
Employee benefits	175	0	0	0
Total expenditures	2,598,922	2,821,376	\$ 3,053,821	\$ (232,445)

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2e

SPECIAL PURPOSE FUNDS
K-12 AT RISK - 13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts over (under) expenditures	\$ 100,427	\$ (279,068)		
Unencumbered cash, July 1	<u>374,184</u>	<u>474,611</u>		
Unencumbered cash, June 30	\$ <u><u>474,611</u></u>	\$ <u><u>195,543</u></u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2f

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION FUND - 14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
Supplemental general	\$ 13,676	\$ 31,429	\$ 35,000	\$ (3,571)
Expenditures				
Instruction				
Salaries	22,544	24,090	\$ 23,219	\$ 871
Employee benefits	1,987	7,304	2,047	5,257
Purchased Professional & Tech Service	0	0	0	0
Other Purchased Services	263	35	300	(265)
School Administration				
Salaries	0	0	8,500	(8,500)
Employee benefits	0	0	934	(934)
Total expenditures	<u>24,794</u>	<u>31,429</u>	<u>\$ 35,000</u>	<u>\$ (3,571)</u>
Receipts over (under) expenditures	(11,118)	0		
Unencumbered cash, July 1	<u>11,118</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2g

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION FUND - 15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General	\$ 38,964	\$ 34,717	\$ 142,090	\$ (107,373)
Total cash receipts	38,964	34,717	\$ 142,090	\$ (107,373)
Expenditures				
Instruction				
Salaries	18,700	8,000	\$ 56,836	\$ (48,836)
Employee benefits	1,885	596	5,848	(5,252)
Supplies	18,874	18,875	30,000	(11,125)
Property	0	0	21,906	(21,906)
School Administration				
Salaries	6,779	6,779	25,000	(18,221)
Employee benefits	448	467	2,500	(2,033)
Total expenditures	46,686	34,717	\$ 142,090	\$ (107,373)
Receipts over (under) expenditures	(7,722)	0		
Unencumbered cash, July 1	7,722	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 934,386	\$ 939,967	\$ 899,813	\$ 40,154
Delinquent	19,360	23,736	22,150	1,586
Reimbursed refunds	18,781	717,890	0	717,890
Other revenue from local source	10,401	35,297	20,000	15,297
Motor vehicle tax	109,600	109,618	99,805	9,813
Commercial Vehicle Tax	0	0	4,771	(4,771)
Recreational vehicle tax	1,369	1,508	1,348	160
State sources				
State Aid	460,796	485,872	486,410	(538)
Operating transfers				
General fund	100,000	0	0	0
Total cash receipts	1,654,693	2,360,963	\$ 1,534,297	\$ 826,666
Expenditures				
Instruction				
Supplies	48,430	47,197	\$ 120,000	\$ (72,803)
Property	491,572	278,325	600,000	(321,675)
Student support services				
Property	8	17,076	10,000	7,076
Central services				
Property	22,293	41,717	40,000	1,717
Operation and maintenance				
Salaries	206,178	246,389	362,363	(115,974)
Employee benefits	52,876	58,782	66,733	(7,951)
Purchased property services	87,479	82,626	85,000	(2,374)
Energy	0	0	90,100	(90,100)
Property	67,638	42,156	50,000	(7,844)
Transportation				
Property	254,129	286,239	150,000	136,239
Vehicle services & maintenance services				
Salaries	45,879	46,893	47,255	(362)
Employee benefits	6,864	6,086	7,070	(984)
Property	17,801	38,098	25,000	13,098
Facility acquisition & construction services				
Site Improvement	0	12,300	50,000	(37,700)
Building Improvements	98,322	95,391	200,500	(105,109)
Total expenditures	1,399,469	1,299,275	\$ 1,904,021	\$ (604,746)

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Ottawa, Kansas

Schedule 2h

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY FUND - 16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts over (under) expenditures	\$ 255,224	\$ 1,061,688		
Unencumbered cash, July 1	<u>2,111,042</u>	<u>2,366,266</u>		
Unencumbered cash, June 30	\$ <u>2,366,266</u>	\$ <u>3,427,954</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2i

SPECIAL PURPOSE FUNDS
DRIVERS EDUCATION - 18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017			Over
	Actual	Actual	Budget	(Under)
Cash receipts				
State aid				
State safety aid	\$ 11,136	\$ 12,672	\$ 15,400	\$ (2,728)
Local sources				
Tuition	14,845	15,195	16,500	(1,305)
Total cash receipts	25,981	27,867	\$ 31,900	\$ (4,033)
Expenditures				
Instruction				
Salaries	18,649	17,991	\$ 30,000	\$ (12,009)
Employee benefits	1,419	1,417	3,050	(1,633)
Supplies	0	0	9,000	(9,000)
Other	0	364	0	364
Vehicle operations				
Motor Fuel - not school bus	0	0	3,000	(3,000)
Other	1,718	334	600	(266)
Total expenditures	21,786	20,106	\$ 45,650	\$ (25,544)
Receipts over (under) expenditures	4,195	7,761		
Unencumbered cash, July 1	23,894	28,089		
Unencumbered cash, June 30	\$ 28,089	\$ 35,850		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2j

SPECIAL PURPOSE FUNDS
FOOD SERVICE FUND - 24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local sources				
Student lunch sales	\$ 224,530	\$ 254,165	\$ 248,250	\$ 5,915
Student Sales (Breakfast)			18,960	
Adult and other student sales	33,116	32,884	13,755	19,129
State aid				
Equalization aid	11,357	11,155	10,600	555
Federal aid				
Grant	750,909	708,666	823,493	(114,827)
Interest	144	148	150	(2)
Other				
Miscellaneous	392	0	1,000	(1,000)
Fees	16	0	0	0
Total cash receipts	1,020,464	1,007,018	\$ 1,116,208	\$ (90,230)
Expenditures				
Operations and maintenance				
Salaries	0	0	\$ 30,000	\$ (30,000)
Employee Benefits	0	0	25,000	(25,000)
Food service operation				
Salaries	93,545	93,795	115,000	(21,205)
Employee benefits	17,717	18,024	19,100	(1,076)
Other purchased services	835,363	822,096	905,000	(82,904)
Supplies	13,037	13,495	0	13,495
Property, equipment, furnishings	27,830	35,736	50,000	(14,264)
Other	20,700	9,068	35,000	(25,932)
Total expenditures	1,008,192	992,214	\$ 1,179,100	\$ (186,886)
Receipts over (under) expenditures	12,272	14,804		
Unencumbered cash, July 1	285,217	297,489		
Unencumbered cash, June 30	\$ 297,489	\$ 312,293		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2k

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT - 26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Sources				
Professional Dev - State Aid	\$ 0	\$ 17,820	\$ 0	\$ 17,820
Local Sources				
Miscellaneous Income	0	1,780	0	1,780
Operating transfer				
General	80,000	30,000	30,000	0
Supplemental general	55,000	55,000	55,000	0
 Total cash receipts	 135,000	 104,600	 \$ 85,000	 \$ 19,600
Expenditures				
Instruction support staff				
Purchased professional / technical svc	61,533	63,010	\$ 57,550	\$ 5,460
Other purchased services	35,542	31,151	70,000	(38,849)
Supplies	7,137	2,640	20,000	(17,360)
Central Services				
Purchased professional/technical svc	0	0	2,000	(2,000)
Other purchased services	0	0	20,000	(20,000)
Other Support Services				
Purchased professional services	929	3,599	500	3,099
Other purchased services	8,461	700	2,000	(1,300)
 Total expenditures	 113,602	 101,100	 \$ 172,050	 \$ (70,950)
 Receipts over (under) expenditures	 21,398	 3,500		
 Unencumbered cash, July 1	 165,652	 187,050		
 Unencumbered cash, June 30	 \$ 187,050	 \$ 190,550		

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Unified School District Number 290
Ottawa, Kansas

Schedule 21

SPECIAL PURPOSE FUNDS
PARENTS AS TEACHERS FUND - 28

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		<u>2018</u>		<u>Variance</u>
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Operating transfers				
Supplemental general	\$ <u>12,100</u>	\$ <u>14,500</u>	\$ <u>12,100</u>	\$ <u>2,400</u>
Expenditures				
Student support services				
Other purchased services	<u>12,100</u>	<u>12,100</u>	\$ <u>24,200</u>	\$ <u>(12,100)</u>
Total expenditures	<u>12,100</u>	<u>12,100</u>	\$ <u>24,200</u>	\$ <u>(12,100)</u>
Receipts over (under) expenditures	0	2,400		
Unencumbered cash, July 1	<u>12,100</u>	<u>12,100</u>		
Unencumbered cash, June 30	\$ <u>12,100</u>	\$ <u>14,500</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Local Sources				
Other	\$ 49,070	\$ 50,499	\$ 15,000	\$ 35,499
State aid				
Grants	0	14,913	0	14,913
Federal aid				
Grants	506,980	507,882	500,000	7,882
Medicaid	197,504	142,833	225,000	(82,167)
Operating transfers				
General fund	2,959,392	2,627,359	2,940,600	(313,241)
Supplemental general fund	820,000	1,049,673	820,000	229,673
Total cash receipts	4,532,946	4,393,159	\$ 4,500,600	\$ (107,441)
Expenditures				
Instruction				
Salaries	2,767,288	2,865,863	\$ 3,075,000	\$ (209,137)
Employee benefits	582,717	615,741	643,446	(27,705)
Purchased professional / technical services	79,638	110,246	99,700	10,546
Other purchased services	212,286	144,803	178,900	(34,097)
Supplies	34,354	35,366	26,000	9,366
Property	0	6,241	20,000	(13,759)
Other	3,763	4,097	3,800	297
Student support services				
Salaries	213,163	222,968	250,000	(27,032)
Employee benefits	39,814	39,633	40,634	(1,001)
Purchased professional / technical services	9,718	16,502	18,000	(1,498)
Instructional support staff				
Salaries	110,582	37,455	53,980	(16,525)
Employee benefits	22,586	8,728	15,763	(7,035)
Other purchased services	6,610	4,782	6,500	(1,718)
Supplies	0	105	500	(395)
Special area administration				
Salaries	137,267	154,173	140,043	14,130
Employee benefits	23,139	26,468	25,347	1,121
Purchased professional / technical services	1,953	1,471	3,500	(2,029)
Purchased property services	10,013	7,904	7,900	4
Other purchased services	0	0	2,000	(2,000)
Supplies	3,143	7,120	5,000	2,120

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Ottawa, Kansas

Schedule 2m

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION FUND - 30

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Operations and maintenance				
Salaries	\$ 1,016	\$ 0	\$ 0	0
Employee benefits	1,421	0	0	0
Purchased property services	1,247	1,075	1,500	(425)
Other purchased services	2,252	414	3,100	(2,686)
Energy	9,622	8,694	11,000	(2,306)
Equipment	2,062	4,961	2,000	2,961
Student transportation services				
Salaries	87,294	96,457	100,000	(3,543)
Employee benefits	6,627	7,952	9,000	(1,048)
Vehicle operating services				
Salaries	92,736	84,416	100,164	(15,748)
Employee benefits	22,524	15,534	25,020	(9,486)
Other purchased services	17,720	15,179	17,600	(2,421)
Supplies	17,136	18,461	20,500	(2,039)
Vehicle services & maintenance				
Employee benefits	1,354	0	0	0
Other student transportation services				
Property	2,176	1,213	0	1,213
Total expenditures	<u>4,523,221</u>	<u>4,564,022</u>	<u>\$ 4,905,897</u>	<u>\$ (341,875)</u>
Receipts over expenditures	9,725	(170,863)		
Unencumbered cash, July 1	<u>1,965,589</u>	<u>1,975,314</u>		
Unencumbered cash, June 30	<u>\$ 1,975,314</u>	<u>\$ 1,804,451</u>		

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Unified School District Number 290
Ottawa, Kansas

Schedule 2n

SPECIAL PURPOSE FUNDS
OTTAWA TINY-K FUND - 31

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	2017 Actual	2018 Actual
Cash receipts		
Local sources		
Other	128,458	\$ 166,127
Expenditures		
Student support service		
Salaries	80,216	76,938
Employee benefits	15,140	13,645
Purchased professional / technical services	31,763	37,337
Other purchased services	1,929	2,045
Supplies	374	520
Other supplemental service		
Other	0	3,000
 Total expenditures	 129,422	 133,485
 Receipts over (under) expenditures	 (964)	 32,642
 Unencumbered cash, July 1	 964	 0
 Unencumbered cash, June 30	 0	 \$ 32,642

See Independent Auditor's Report.

**Unified School District Number 290
Ottawa, Kansas**

Schedule 2o

*SPECIAL PURPOSE FUNDS
CAREER & TECHNOLOGY EDUCATION COOP - 34*

*SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS*

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Operating transfers				
General	\$ 70,000	\$ 70,000	\$ 70,000	\$ 0
Supplemental general	620,000	600,000	650,000	(50,000)
Other				
State Aid	0	3,922	3,663	259
Reimbursed expenses	10,937	10,135	0	10,135
Total cash receipts	700,937	684,057	\$ 723,663	\$ (39,606)
Expenditures				
Instruction				
Salaries	501,673	525,182	\$ 530,000	\$ (4,818)
Employee benefits	85,871	87,208	106,374	(19,166)
Other purchased services	3,299	6,039	5,000	1,039
Supplies	46,516	39,224	49,100	(9,876)
School administration				
Salaries	18,873	20,654	20,882	(228)
Employee benefits	6,973	6,962	8,135	(1,173)
Supplies	387	570	1,000	(430)
Student transportation services				
Salaries	11,985	10,570	20,000	(9,430)
Employee benefits	1,861	818	3,627	(2,809)
Other	50	0	0	0
Total expenditures	677,488	697,227	\$ 744,118	\$ (46,891)
Receipts over (under) expenditures	23,449	(13,170)		
Unencumbered cash, July 1	233,455	256,904		
Unencumbered cash, June 30	\$ 256,904	\$ 243,734		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2p

SPECIAL PURPOSE FUNDS
KPERS CONTRIBUTION FUND - 51

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Aid				
KPERS	\$ 1,300,470	\$ 2,010,363	\$ 2,106,761	\$ (96,398)
Total Receipts	<u>1,300,470</u>	<u>2,010,363</u>	<u>\$ 2,106,761</u>	<u>\$ (96,398)</u>
Expenditures				
Instruction				
Employee benefits	861,289	1,335,082	\$ 1,511,866	\$ (176,784)
Student support services				
Employee benefits	106,653	168,066	134,842	33,224
Instructional support				
Employee benefits	37,852	57,094	58,004	(910)
General administration				
Employee benefits	39,305	61,115	51,739	9,376
School administration				
Employee benefits	94,011	148,968	99,713	49,255
Central services				
Employee benefits	24,629	36,388	35,978	410
Operations & maintenance				
Employee benefits	90,016	137,911	138,706	(795)
Transportation				
Employee benefits	37,488	56,089	61,692	(5,603)
Food service				
Employee benefits	<u>9,227</u>	<u>9,650</u>	<u>14,221</u>	<u>(4,571)</u>
Total expenditures	<u>1,300,470</u>	<u>2,010,363</u>	<u>\$ 2,106,761</u>	<u>\$ (96,398)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2q

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE FUND - 53

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> Actual	<u>2018</u> Actual
Cash receipts		
Transfer from general	\$ <u>150,000</u>	\$ <u>473,509</u>
Expenditures		
Transfers		
Supplemental General	<u>0</u>	<u>228,328</u>
Total expenditures	<u>0</u>	<u>228,328</u>
Receipts over (under) expenditures	150,000	245,181
Unencumbered cash, July 1	<u>1,397,423</u>	<u>1,547,423</u>
Unencumbered cash, June 30	\$ <u><u>1,547,423</u></u>	\$ <u><u>1,792,604</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2r

SPECIAL PURPOSE FUNDS
TEXTBOOK FUND - 55

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Local sources		
Textbook rental and sales	\$ 164,977	\$ 166,026
Operating transfers		
General	0	85,000
Supplemental general	<u>75,000</u>	<u>60,000</u>
Total cash receipts	<u>239,977</u>	<u>311,026</u>
Expenditures		
Instruction		
Textbook and workbook purchases	<u>242,987</u>	<u>238,355</u>
Receipts over (under) expenditures	(3,010)	72,671
Unencumbered cash, July 1	<u>355,542</u>	<u>352,532</u>
Unencumbered cash, June 30	\$ <u><u>352,532</u></u>	\$ <u><u>425,203</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2s

SPECIAL PURPOSE FUNDS
OMS AFTER SCHOOL PROGRAM - 56

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Other		
Other	\$ 0	\$ 0
Expenditures		
Instruction		
Purchased professional / technical services	0	2,444
Receipts over (under) expenditures	0	(2,444)
Unencumbered cash, July 1	<u>2,444</u>	<u>2,444</u>
Unencumbered cash, June 30	\$ <u><u>2,444</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2t

SPECIAL PURPOSE FUNDS
OMS SUPPLEMENTAL - 57

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Other		
Other	\$ <u>0</u>	\$ <u>0</u>
Expenditures		
Instruction		
Other purchased services	<u>0</u>	<u>10,334</u>
Receipts over (under) expenditures	0	(10,334)
Unencumbered cash, July 1	<u>10,334</u>	<u>10,334</u>
Unencumbered cash, June 30	\$ <u><u>10,334</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2u

SPECIAL PURPOSE FUNDS
LINC/EF-AFTER SCHOOL - 78

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	2017 Actual	2018 Actual
Cash receipts		
Federal aid		
Grants	\$ 58,000	\$ 74,875
Other		
Miscellaneous grants	4,000	0
Fees	12,150	11,915
Total cash receipts	74,150	86,790
Expenditures		
Instruction		
Salaries	29,322	28,234
Employee benefits	2,256	4,848
Purchased professional services	3,348	6,891
Supplies	10,188	8,749
Instructional support staff		
Salaries	14,625	7,038
Employee benefits	1,134	545
General Administration		
Purchased Professional Services	2,065	7,234
School administration		
Salaries	16,863	16,093
Employee benefits	1,307	1,248
Transportation		
Salaries	2,177	2,170
Employee benefits	168	168
Total expenditures	83,453	83,218
Receipts over (under) expenditures	(9,303)	3,572
Unencumbered cash, July 1	32,749	23,446
Unencumbered cash, June 30	\$ 23,446	\$ 27,018

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2v

SPECIAL PURPOSE FUNDS
21st CENTURY - 79

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	2017 Actual	2018 Actual
Cash receipts		
Federal aid		
Grants	\$ 61,907	\$ 63,354
Local Funding		
United Way	0	1,000
Other		
Fees	9,435	10,370
Total cash receipts	71,342	74,724
Expenditures		
Instruction		
Salaries	22,338	25,819
Employee benefits	1,731	4,455
Purchased professional / technical services	3,453	6,163
Supplies	11,161	8,951
Instructional support staff		
Salaries	14,625	7,038
Employee benefits	1,134	545
General administration		
Purchased professional / technical services	4,433	6,221
School administration		
Salaries	16,863	16,093
Employee benefits	1,307	1,248
Total expenditures	77,045	76,533
Receipts over (under) expenditures	(5,703)	(1,809)
Unencumbered cash, July 1	24,100	18,397
Unencumbered cash, June 30	\$ 18,397	\$ 16,588

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2w

SPECIAL PURPOSE FUNDS
TITLE VI B DISCRETIONARY PROJECT - 80

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	2017 <u>Actual</u>	2018 <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ 19,229	\$ 19,229
Expenditures		
Instruction		
Salaries	0	6,951
Purchased professional / technical services	11,300	1,253
Supplies	6,319	4,414
Student Support Services		
Purchased professional / technical services	0	5,000
Instructional support staff		
Purchased professional / technical services	<u>1,610</u>	<u>1,611</u>
Total expenditures	<u>19,229</u>	<u>19,229</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2x

SPECIAL PURPOSE FUNDS
TITLE I - 81

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>560,875</u>	\$ <u>505,528</u>
Expenditures		
Instruction		
Salaries	422,617	410,066
Employee benefits	86,103	58,334
Other purchased services	8,743	4,500
Supplies	43,248	32,178
Student support services		
Other	164	0
Instructional support staff		
Supplies	<u>0</u>	<u>450</u>
Total expenditures	<u>560,875</u>	<u>505,528</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2y

SPECIAL PURPOSE FUNDS
TITLE IIA - 82

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>117,221</u>	\$ <u>103,143</u>
Expenditures		
Instruction		
Salaries	108,429	78,707
Employee benefits	8,182	8,634
Purchased Professional/Tech Services	<u>610</u>	<u>15,802</u>
Total expenditures	<u>117,221</u>	<u>103,143</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2z

SPECIAL PURPOSE FUNDS
TITLE I - FOCUS - 85

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>18,364</u>	\$ <u>10,900</u>
Expenditures		
Instruction		
Supplies	9,117	865
Instructional support staff		
Purchased professional / technical services	0	11,152
Supplies	1,146	0
Other	<u>2,320</u>	<u>0</u>
Total expenditures	<u>12,583</u>	<u>12,017</u>
Receipts over (under) expenditures	5,781	(1,117)
Unencumbered cash, July 1	<u>(4,664)</u>	<u>1,117</u>
Unencumbered cash, June 30	\$ <u><u>1,117</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2aa

SPECIAL PURPOSE FUNDS
CARL PERKINS IMPROVEMENT GRANT - 86

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Federal aid		
Grants	\$ <u>22,465</u>	\$ <u>21,841</u>
Expenditures		
Instruction		
Salaries	9,426	6,213
Other purchased services	1,092	2,716
Supplies	543	0
Property	10,749	10,132
Instructional support staff		
Purchased professional / technical services	655	1,704
School Administration		
Salaries	0	1,000
Employee Benefits	<u>0</u>	<u>76</u>
Total expenditures	<u>22,465</u>	<u>21,841</u>
Receipts over (under) expenditures	0	0
Unencumbered cash (deficit), July 1	<u>0</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2cc

SPECIAL PURPOSE FUNDS
AFTER SCHOOL PROGRAM - 95

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Other		
Donations	\$ <u>7,633</u>	\$ <u>28,559</u>
Expenditures		
Instruction		
Supplies	<u>8,760</u>	<u>11,539</u>
Receipts over (under) expenditures	(1,127)	17,020
Unencumbered cash, July 1	<u>26,405</u>	<u>25,278</u>
Unencumbered cash, June 30	\$ <u><u>25,278</u></u>	\$ <u><u>42,298</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2dd

DEBT SERVICE FUNDS
BOND AND INTEREST FUND - 63

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(With Comparative Actual for the Prior Year Ended June 30, 2017)

		2018		Variance
	2017	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Taxes and shared revenue				
Ad valorem property	\$ 2,278,957	\$ 2,291,353	\$ 2,193,291	\$ 98,062
Delinquent	42,372	52,929	54,282	(1,353)
Motor vehicle	207,028	245,823	222,090	23,733
Recreational vehicle	2,600	3,399	3,000	399
Commercial Vehicle Tax	0	0	10,617	(10,617)
State aid				
Equalization aid	2,782,457	2,697,468	2,697,468	0
Other	3,902	0	0	0
 Total cash receipts	 5,317,316	 5,290,972	 \$ 5,180,748	 \$ 110,224
 Expenditures				
Debt service				
Interest	3,676,785	3,619,935	\$ 3,619,935	\$ 0
Principal	2,120,000	1,775,000	1,775,000	0
Commission and postage	750	750	900	(150)
 Total expenditures	 5,797,535	 5,395,685	 \$ 5,395,835	 \$ (150)
 Receipts over (under) expenditures	 (480,219)	 (104,713)		
 Unencumbered cash, July 1	 7,087,767	 6,607,548		
 Unencumbered cash, June 30	 \$ 6,607,548	 \$ 6,502,835		

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2ee

DEBT SERVICE FUNDS
COST OF ISSUANCE - 64

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Other		
Cost of issuance	\$ <u>0</u>	\$ <u>0</u>
Total cash receipts	<u>0</u>	<u>0</u>
Expenditures		
Other		
Cost of issuance	<u>3,902</u>	<u>0</u>
Total expenditures	<u>3,902</u>	<u>0</u>
Receipts over (under) expenditures	(3,902)	0
Unencumbered cash (deficit), July 1	<u>3,902</u>	<u>0</u>
Unencumbered cash (deficit), June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2ff

CAPITAL PROJECT FUNDS
CONSTRUCTION - 65

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Other		
Bond proceeds	\$ 8,750	\$ 39,348
Interest	<u>359,741</u>	<u>102,187</u>
Total cash receipts	<u>368,491</u>	<u>141,535</u>
Expenditures		
Operations & Maintenance		
Salaries	12,500	38,976
Employee Benefits	440	2,922
Purchased professional / technical services	1,178,794	284,039
Purchased property services	32,375,608	2,609,359
Supplies	22,870	25,917
Other Purchased Services	<u>1,113,136</u>	<u>1,547,187</u>
Total expenditures	<u>34,703,348</u>	<u>4,508,400</u>
Receipts over (under) expenditures	(34,334,857)	(4,366,865)
Unencumbered cash (deficit), July 1	<u>41,936,365</u>	<u>7,601,508</u>
Unencumbered cash (deficit), June 30	\$ <u><u>7,601,508</u></u>	\$ <u><u>3,234,643</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2gg

TRUST FUNDS
EXPENDABLE TRUSTS
SCHOLARSHIP FUND - 96

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash Receipts		
Interest	\$ 654	\$ 148
Expenditures		
Scholarships	<u>8,238</u>	<u>6,832</u>
Receipts over (under) expenditures	(7,584)	(6,684)
Unencumbered cash, July 1	<u>54,663</u>	<u>47,079</u>
Unencumbered cash, June 30	<u>\$ 47,079</u>	<u>\$ 40,395</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 2hh

TRUST FUNDS
NONEXPENDABLE TRUSTS
HAZELTON LIBRARY FUND - 94

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	2017 Actual	2018 Actual
Cash receipts		
Interest	\$ 139	\$ 184
Expenditures	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	139	184
Unencumbered cash, July 1	<u>45,122</u>	<u>45,261</u>
Unencumbered cash, June 30	\$ <u><u>45,261</u></u>	\$ <u><u>45,445</u></u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

Schedule 3

AGENCY FUNDS

STUDENT ORGANIZATION FUNDS

SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES

For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School				
Art	\$ 1,581	\$ 1,050	\$ 604	\$ 2,027
Auto Tech Club	2,318	505	450	2,373
Avid	238	81	123	196
Band	7,613	10,844	9,861	8,596
Baseball	3,035	9,208	10,491	1,752
Basketball - Boys	3,291	960	1,908	2,343
Beef	26	525	460	91
Board Fees	0	22,782	22,782	0
Class of 2015	3,429	0	0	3,429
Class of 2016	3,214	0	0	3,214
Class of 2017	2,268	0	0	2,268
Class of 2018	3,847	0	1,285	2,562
Class of 2019	2,045	9,891	9,197	2,739
Class of 2020	1,425	1,358	1,067	1,716
Class of 2021	0	4,545	2,847	1,698
Concessions	1,437	4,306	4,925	818
Cross Country	717	0	0	717
CTE Preschool	2,899	0	0	2,899
Culinary Business	335	596	872	59
Cyclone Awards	1,934	720	2,180	474
Debate	188	351	335	204
Donations	583	33	70	546
Drama	1,868	4,995	5,480	1,383
Educators Rising	822	1,370	1,404	788
Empty Bowls	74	764	734	104
FBLA	0	280	178	102
FCA	1,037	1,238	1,686	589
FCCLA	276	3,316	3,320	272
FFA	7,461	15,437	17,552	5,346
Football	7,097	8,091	9,620	5,568
Forensics	2	3,792	3,784	10
Girls Basketball	2,520	3,736	5,173	1,083
Golf	2	0	0	2
Granger Memorial	8,868	0	1,251	7,617
Graphic Design	4,823	1,625	948	5,500
GSA	1,008	0	0	1,008
HOSA	191	7,944	5,573	2,562
John Feighner Memorial	79	3,350	301	3,128
Jr Optimist Club	531	0	0	531
Key Club	506	633	481	658
Library	1,246	1,122	107	2,261
Musical	251	0	0	251
National Honor Society	581	9,327	9,128	780

See Independent Auditor's Report.

Unified School District Number 290
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Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH BALANCES
For the Year Ended June 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Ottawa High School-continued				
Newspaper	\$ 1,536	\$ 0	\$ 1,481	\$ 55
O Club	4,765	1,582	2,173	4,174
Political Science Club	108	0	0	108
Renaissance	144	860	626	378
S.A.F.E.	3,802	1,099	0	4,901
Sales Tax	26	15,876	15,315	587
Science Club	0	1,498	937	561
Science Olympiad	1,027	284	482	829
Scholars Bowl	982	470	594	858
Soccer- Boys	10,210	4,836	5,403	9,643
Soccer- Girls	1,506	3,386	3,802	1,090
Softball	2,889	5,395	4,328	3,956
Soybean	131	0	0	131
Spanish Club	486	2,201	1,994	693
Spirit Team	1,883	29,179	30,581	481
Student Assist	0	6,310	3,897	2,413
Student Council	1,958	1,492	1,856	1,594
Tennis - Boys	31	18	0	49
Tennis - Girls	268	429	467	230
Track	659	310	443	526
Vocal Music	5,828	23,155	25,152	3,831
Volleyball	8,436	5,030	8,487	4,979
Wall of Honor	730	2,241	1,767	1,204
Wrestling	926	2,307	2,366	867
Writer's Café	1,419	0	0	1,419
Yearbook	2,495	22,915	20,220	5,190
Activity Fees	5,111	7,719	7,683	5,147
Subtotal Ottawa High School	<u>139,022</u>	<u>273,367</u>	<u>276,231</u>	<u>136,158</u>
Ottawa Middle School				
Builders Club	\$ 419	\$ 1,949	\$ 1,522	\$ 846
Band Activity	100	0	0	100
Chorus	104	0	0	104
FCCLA	6,771	7,104	6,914	6,961
Sales Tax	0	1,808	1,446	362
Yearbook	2,064	7,789	7,058	2,795
Fees	15,435	25,604	27,919	13,120
Subtotal Ottawa Middle School	<u>24,893</u>	<u>44,254</u>	<u>44,859</u>	<u>24,288</u>
Total Student Organization Funds	<u>\$ 163,915</u>	<u>\$ 317,621</u>	<u>\$ 321,090</u>	<u>\$ 160,446</u>

See Independent Auditor's Report.

Unified School District Number 290
Ottawa, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
District funds		
CTEC Reimbursement	\$ 1,699	\$ 0
Board Petty Cash	317	0
Athletics- High School	12,550	0
Athletics - Middle School	<u>4,655</u>	<u>0</u>
Total District activity funds	<u>\$ 19,221</u>	<u>\$ 0</u>

See Independent Auditor's Report

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Cash Balance June 30, 2017</u>
\$ 0	\$ 1,699	\$ 0	\$ 0	\$ 0
783	912	188	0	188
71,606	77,392	6,764	0	6,764
<u>23,100</u>	<u>21,654</u>	<u>6,101</u>	<u>0</u>	<u>6,101</u>
<u>\$ 95,489</u>	<u>\$ 101,657</u>	<u>\$ 13,053</u>	<u>\$ 0</u>	<u>\$ 13,053</u>

Unified School District Number 290
Ottawa, Kansas

Schedule 5

RELATED MUNICIPAL ENTITY
COMMUNITIES IN SCHOOLS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2018
(With Comparative Actual for the Prior Year Ended June 30, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Actual</u>
Cash receipts		
Local Sources		
Donations and fundraising	\$ 92,514	\$ 116
Other - transfer	<u>80,000</u>	<u>0</u>
Total receipts	<u>172,514</u>	<u>116</u>
Expenditures		
Instructional		
Purchased professional services	4,000	0
Student support		
Salaries	108,660	0
Employee benefits	8,460	0
Purchased professional services	3,228	0
Supplies	33,366	0
School administration		
Salaries	50,769	0
Employee benefits	9,723	0
Transfers		
Other	<u>0</u>	<u>32,369</u>
Total expenditures	<u>218,206</u>	<u>32,369</u>
Receipts over (under) expenditures	(45,692)	(32,253)
Unencumbered cash (deficit), July 1	<u>77,945</u>	<u>32,253</u>
Unencumbered cash (deficit), June 30	<u>\$ 32,253</u>	<u>\$ 0</u>

See Independent Auditor's Report

Unified School District Number 290
Ottawa, Kansas

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2018

Federal Grantor/ Pass Through Grantor/ Program Title or Cluster Title	Federal CFDA Number	Program Revenue Amount	Program Expenditure Amount
U.S DEPARTMENT OF AGRICULTURE			
<i>Pass-through Kansas Department of Education</i>			
Child Nutrition Cluster			
School Breakfast Program (SBP)	10.553	\$ 131,543	\$ 131,543
National School Lunch Program (NSLP)	10.555	524,303	524,303
NSLP - Cash for Commodities	10.555	<u>52,820</u>	<u>52,820</u>
Total Child Nutrition Cluster		<u>708,666</u>	<u>708,666</u>
State Administrative Expenses for Child Nutrition	10.560	<u>14,913</u>	<u>14,913</u>
TOTAL DEPARTMENT OF AGRICULTURE		<u>723,579</u>	<u>723,579</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Pass-through Kansas Department of Education</i>			
Title I Grants	84.010	516,428	517,545
Career and Technical Education	84.048	24,063	24,063
21st Century Community Learning Ctrs	84.287	138,229	138,229
Improving Teacher Quality State Grants	84.367	88,141	88,141
Student Support & Academic Enrichment Grants	84.424	15,002	15,002
Special Education Cluster			
Special Education - Grants to States	84.027	508,396	508,396
Special Education - Preschool Grants	84.173	<u>18,715</u>	<u>18,715</u>
Total Special Education Cluster		<u>527,111</u>	<u>527,111</u>
TOTAL DEPARTMENT OF EDUCATION		<u>1,308,974</u>	<u>1,310,091</u>
TOTAL FEDERAL AWARDS		<u>\$ 2,032,553</u>	<u>\$ 2,033,670</u>

The accompanying notes are an integral part of this schedule.

Unified School District Number 290
Ottawa, Kansas

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2018

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Unified School District Number 290 under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Unified School District Number 290, it is not intended to and does not present the financial position, changes in net assets or cash flows of the District.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 revenues 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 obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. INDIRECT COST RATES

The District has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

SPECIAL REPORTS

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

Board Members
Unified School District Number 290
Ottawa, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Unified School District Number 290, Ottawa, Kansas, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated November 6, 2018. The District prepares its financial statement on a regulatory basis of accounting which demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Ogler & Gaddert, Chartered".

Ottawa, Kansas
November 6, 2018

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board Members
Unified School District Number 290
Ottawa, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District Number 290's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

Opinion on each Major Program

In our opinion, District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Ogler & Goodert, Chartered

Ottawa, Kansas
November 6, 2018

**Unified School District Number 290
Ottawa, Kansas**

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2018*

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report auditor issued on whether the financial statement audited was prepared in accordance with GAAP:	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis:	<u>Unmodified</u>
Internal control over financial reporting	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>No</u>
Type of auditor's report issued on compliance for major federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u>No</u>

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
10.553 & 10.555	Child Nutrition Cluster	\$ 708,666
84.010	Title I Grants to Local Educational Agencies	517,545
Dollar threshold used to distinguish between Type A and Type B programs:		\$ <u>750,000</u>
Auditee qualified as a low-risk auditee?		<u>No</u>