

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Primary Government Financial Statement  
With Independent Auditors' Report

For the Year Ended June 30, 2019

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
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Certified  
Public  
Accountants

## INDEPENDENT AUDITORS' REPORT

To the Board of Education  
**Unified School District No. 103 Cheylin, Kansas**  
Bird City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 103 Cheylin, Kansas** as of and for the year ended June 30, 2019 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 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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

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

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

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 103 Cheylin, Kansas** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting*

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

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 103 Cheylin, Kansas** as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 103 Cheylin, Kansas** as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### Supplementary Information

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

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of **Unified School District No. 103 Cheylin, Kansas** as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated November 12, 2018, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is

not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.

*Adams, Brown, Beran & Ball, Chartered*

**ADAMS, BROWN, BERAN & BALL, CHTD.**

Certified Public Accountants

November 11, 2019

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
 Summary Statement of Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds</b>							
<b>General Funds</b>							
General Fund	\$ -	-	1,466,057	1,466,057	-	-	-
Supplemental General Fund	220,757	-	344,032	400,761	164,028	24,706	188,734
<b>Special Purpose Funds</b>							
Bilingual Education Fund	41,207	-	43,000	59,167	25,040	-	25,040
Capital Outlay Fund	356,420	-	289,499	200,915	445,004	85,594	530,598
Driver Training Fund	1,645	-	2,476	3,088	1,033	-	1,033
Food Service Fund	32,457	-	104,176	107,256	29,377	-	29,377
Professional Development Fund	-	-	4,570	2,875	1,695	-	1,695
Special Education Fund	56,882	-	208,742	212,843	52,781	-	52,781
Career and Postsecondary Education Fund	47,725	-	143,539	144,507	46,757	252	47,009
KPERS Special Retirement Contribution Fund	-	-	103,468	103,468	-	-	-
Contingency Reserve Fund	100,000	-	-	-	100,000	-	100,000
Student Material Revolving Fund	10,450	-	7,323	10,563	7,210	-	7,210
At Risk (K-12) Fund	10,164	-	175,000	178,440	6,724	-	6,724
Recreation Commission Fund	-	-	39,325	39,325	-	-	-
Title I Low Income Fund	-	-	39,161	39,161	-	-	-
Title II Fund	-	-	8,092	8,092	-	-	-
REAP Grant Fund	200	-	10,474	16,635	(5,961)	2,602	(3,359)
Gifts and Grants Fund	25,284	-	57,138	56,775	25,647	-	25,647
Title IV 21st Century Fund	-	-	11,667	11,667	-	1,048	1,048
Migrant Fund	-	-	44,000	44,000	-	-	-
District Activity Funds	6,186	-	40,390	37,165	9,411	-	9,411
<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 909,377</b>	<b>-</b>	<b>3,142,129</b>	<b>3,142,760</b>	<b>908,746</b>	<b>114,202</b>	<b>1,022,948</b>
<b>Composition of Cash</b>							
						\$	366,032
							680,468
							50
							1,046,550
							(23,602)
						<b>Total Primary Government (Excluding Agency Funds)</b>	<b>\$ 1,022,948</b>

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

## UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Notes to Financial Statement

June 30, 2019

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Unified School District No. 103 Cheylin, Kansas** has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

#### **Use of Estimates**

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

#### **Financial Reporting Entity**

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

#### **Cheylin Recreation Commission**

The District's Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

The District is the primary government as defined in GASB #61. The board of education is elected by the public. The board has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

#### **Basis of Presentation – Fund Accounting**

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, 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 minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2019.

#### **Regulatory Basis Fund Types**

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

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

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

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

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**Basis of Accounting**

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

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

**Departure From Accounting Principles Generally Accepted in the United States of America**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

**Property Tax Calendar**

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

**Restricted Assets**

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

**Reimbursements**

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



**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

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**NOTE 2 – BUDGETARY INFORMATION**

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

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Student Material Revolving Fund, Title I Low Income Fund, Title II Fund, REAP Grant Fund, Title IV 21<sup>st</sup> Century Fund, Migrant Fund, Character Education Fund, and District Activity Funds.

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

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Unified School District No. 103 Cheylin, Kansas** follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

## UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS

Notes to Financial Statement

June 30, 2019

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

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

### 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 K.S.A. 9-1405.

### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$1,046,550 and the bank balance was \$1,050,824. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$368,303 was covered by federal depository insurance and \$682,521 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

### Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2019.

## NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

**Unified School District No. 103 Cheylin, Kansas** received \$68,964 subsequent to June 30, 2019 and as required by K.S.A. 72-6417, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

## NOTE 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 103 Cheylin, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2019 were as follows:

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

From	To	Regulatory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-5167	\$ 29,000
General Fund	Driver Training Fund	K.S.A. 72-5167	1,300
General Fund	Food Service Fund	K.S.A. 72-5167	35,000
General Fund	Special Education Fund	K.S.A. 72-5167	182,937
General Fund	Professional Development Fund	K.S.A. 72-5167	4,000
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	128,000
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	136,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	47,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	14,000

**NOTE 6 – LITIGATION**

**Unified School District No. 103 Cheylin, Kansas** is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

**NOTE 7 – RISK MANAGEMENT**

**Unified School District No. 103 Cheylin, Kansas** is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain worker's compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Workers Compensation Fund, Inc., a public entity risk pool currently operating as a common risk management and insurance program for 109 participating members.

The District pays an annual premium to Kansas Association of School Boards Workers Compensation Fund, Inc. for its worker's compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Workers Compensation Fund, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services management.

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, cyber solutions, and public officials and employment practice liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 8 – GRANTS AND SHARED REVENUES**

**Unified School District No. 103 Cheylin, Kansas** participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

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**NOTE 9 – DEFERRED COMPENSATION PLAN**

**Unified School District No. 103 Cheylin, Kansas** sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

**NOTE 10 – DEFINED BENEFIT PENSION PLAN**

**General Information about the Pension Plan**

Plan Description

**Unified School District No. 103 Cheylin, Kansas** participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at [www.kpers.org](http://www.kpers.org) or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERs 1, KPERs 2 and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019.

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

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

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

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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 \$103,468 for the year ended June 30, 2019.

**Net Pension Liability**

At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$1,512,209. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**NOTE 11 – OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, **Unified School District No. 103 Cheylin, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

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

As provided by K.S.A.74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

**NOTE 12 – COMPENSATED ABSENCES**

**Sick Leave and Personal leave**

All certified employees on permanent status earn sick leave and personal leave at 12 days per year with a maximum accumulation of 55 days. Upon resignation or at the end of the school year, a teacher shall be paid for all unused sick leave and personal leave up to 55 days at the rate of \$45 per day.

Twelve month contracted employees earn sick leave at 10 days per year and vacation at 11 days per year with a maximum carryover of 30 sick days and 3 vacation days. Any remaining unused vacation shall be forfeited. Any accumulated sick leave in excess of 30 days shall be paid out at a rate of \$20 per day. Any accumulated, unused sick leave existing upon leaving employment with USD 103 shall be forfeited by the employee.

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Notes to Financial Statement

June 30, 2019

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Classified employees earn sick leave and vacation on a contract by contract basis with a maximum carryover of 30 sick days. Vacation may not be accumulated. Any accumulated sick leave in excess of 30 days shall be forfeited. Any accumulated, unused sick leave existing upon leaving employment with **Unified School District No. 103 Cheylin, Kansas** shall be forfeited by the employee.

The potential liability for sick leave and personal leave as of June 30, 2019 was \$15,649. This is not reflected in the financial statement.

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**

Regulatory-Required Supplementary Information

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	<b>Expenditures Chargeable to Current Year</b>	Variance Over (Under)
<b>Governmental Type Funds</b>						
<b>General Funds</b>						
General Fund	\$ 1,589,364	(123,976)	669	1,466,057	<b>1,466,057</b>	-
Supplemental General Fund	509,803	(18,858)	-	490,945	<b>400,761</b>	(90,184)
<b>Special Purpose Funds</b>						
Bilingual Education Fund	70,634	-	-	70,634	<b>59,167</b>	(11,467)
Capital Outlay Fund	609,290	-	-	609,290	<b>200,915</b>	(408,375)
Driver Training Fund	5,355	-	-	5,355	<b>3,088</b>	(2,267)
Food Service Fund	138,185	-	-	138,185	<b>107,256</b>	(30,929)
Professional Development Fund	2,875	-	-	2,875	<b>2,875</b>	-
Special Education Fund	246,283	-	-	246,283	<b>212,843</b>	(33,440)
Career and Postsecondary Education Fund	198,724	-	-	198,724	<b>144,507</b>	(54,217)
KPERS Special Retirement Contribution Fund	159,701	-	-	159,701	<b>103,468</b>	(56,233)
At Risk (K-12) Fund	199,645	-	-	199,645	<b>178,440</b>	(21,205)
Recreation Commission Fund	46,000	-	-	46,000	<b>39,325</b>	(6,675)
Gifts and Grants Fund	105,284	-	-	105,284	<b>56,775</b>	(48,509)



**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Mineral Severance Tax	\$ 17,934	<b>24,513</b>	-	24,513
Intergovernmental Revenues				
Equalization Aid	1,342,140	<b>1,303,938</b>	1,399,964	(96,026)
Special Ed Aid	122,918	<b>136,937</b>	189,400	(52,463)
State Aid	990	<b>669</b>	-	669
<b>Total Receipts</b>	<u>1,483,982</u>	<u><b>1,466,057</b></u>	<u>1,589,364</u>	<u>(123,307)</u>
<b>Expenditures</b>				
Instruction	486,005	<b>507,587</b>	596,465	(88,878)
Student Support Services	4,600	<b>6,920</b>	6,296	624
Instructional Support Services	16,003	<b>16,723</b>	16,610	113
General Administration	102,916	<b>105,068</b>	109,338	(4,270)
School Administration	111,211	<b>116,577</b>	117,780	(1,203)
Operations and Maintenance	112,753	<b>114,472</b>	120,671	(6,199)
Transportation	73,513	<b>82,473</b>	79,804	2,669
Transfers Out	581,016	<b>516,237</b>	542,400	(26,163)
Adjustment to Comply With Legal Max	-	-	(123,976)	123,976
Legal General Fund Budget	1,488,017	<b>1,466,057</b>	1,465,388	669
(a) Adjustment for Qualifying Budget Credits	-	-	669	(669)
<b>Total Expenditures</b>	<u>1,488,017</u>	<u><b>1,466,057</b></u>	<u>1,466,057</u>	<u>-</u>
<b>Receipts Over (Under) Expenditures</b>	(4,035)	-		
<b>Unencumbered Cash - Beginning</b>	<u>4,035</u>	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>-</u>	<u>-</u>		
<b>(a) Adjustment for Qualifying Budget Credits</b>			\$ <u>669</u>	
State Aid Over Amount Budgeted				

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Supplemental General Fund**

Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 324,514	<b>320,651</b>	341,335	(20,684)
Delinquent Tax	6,943	<b>2,885</b>	3,333	(448)
Motor Vehicle Tax	23,289	<b>20,050</b>	20,048	2
Recreational Vehicle Tax	269	<b>246</b>	209	37
Intergovernmental Revenues				
Federal Aid	-	<b>200</b>	-	200
<b>Total Receipts</b>	<u>355,015</u>	<u><b>344,032</b></u>	<u>364,925</u>	<u>(20,893)</u>
<b>Expenditures</b>				
Instruction	129,872	<b>127,624</b>	176,394	(48,770)
General Administration	122,650	<b>98,661</b>	151,500	(52,839)
School Administration	18,521	<b>10,768</b>	18,000	(7,232)
Operations and Maintenance	90,885	<b>102,708</b>	101,000	1,708
Transfers Out	7,000	<b>61,000</b>	62,909	(1,909)
Adjustment to Comply With Legal Max	-	-	(18,858)	18,858
<b>Total Expenditures</b>	<u>368,928</u>	<u><b>400,761</b></u>	<u>490,945</u>	<u>(90,184)</u>
<b>Receipts Over (Under) Expenditures</b>	(13,913)	<b>(56,729)</b>		
<b>Unencumbered Cash - Beginning</b>	233,655	<b>220,757</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>1,015</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 220,757</u>	<u><b>164,028</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Bilingual Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 37,700	<b>43,000</b>	29,427	13,573
<b>Expenditures</b>				
Instruction	30,450	<b>59,167</b>	70,634	(11,467)
<b>Receipts Over (Under) Expenditures</b>	7,250	<b>(16,167)</b>		
<b>Unencumbered Cash - Beginning</b>	33,957	<b>41,207</b>		
<b>Unencumbered Cash - Ending</b>	\$ 41,207	<b>25,040</b>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Capital Outlay Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 247,354	<b>269,700</b>	227,639	42,061
Delinquent Tax	3,151	<b>2,126</b>	2,565	(439)
Motor Vehicle Tax	14,560	<b>13,107</b>	12,536	571
Recreational Vehicle Tax	167	<b>156</b>	130	26
Interest Income	67	-	-	-
Other Local Revenue	6,365	<b>4,410</b>	10,000	(5,590)
<b>Total Receipts</b>	<u>271,664</u>	<u><b>289,499</b></u>	<u>252,870</u>	<u>36,629</u>
<b>Expenditures</b>				
Instruction	8,251	<b>18,237</b>	65,266	(47,029)
General Administration	1,203	<b>1,763</b>	20,000	(18,237)
Transportation	3,482	<b>81,856</b>	150,000	(68,144)
Operations and Maintenance	24,857	<b>82,475</b>	50,000	32,475
Facility Acquisition and Construction	106,709	<b>16,584</b>	324,024	(307,440)
<b>Total Expenditures</b>	<u>144,502</u>	<u><b>200,915</b></u>	<u>609,290</u>	<u>(408,375)</u>
<b>Receipts Over (Under) Expenditures</b>	127,162	<b>88,584</b>		
<b>Unencumbered Cash - Beginning</b>	<u>229,258</u>	<u><b>356,420</b></u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>356,420</u>	<u><b>445,004</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Driver Training Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 1,408	<b>1,176</b>	2,210	(1,034)
Other Local Revenue	1,525	-	-	-
Transfers In	1,205	<b>1,300</b>	1,500	(200)
<b>Total Receipts</b>	4,138	<b>2,476</b>	<u>3,710</u>	<u>(1,234)</u>
<b>Expenditures</b>				
Instruction	4,088	<b>3,088</b>	<u>5,355</u>	<u>(2,267)</u>
<b>Receipts Over (Under) Expenditures</b>				
	50	<b>(612)</b>		
<b>Unencumbered Cash - Beginning</b>				
	1,595	<b>1,645</b>		
<b>Unencumbered Cash - Ending</b>				
	\$ <u>1,645</u>	<u><b>1,033</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Food Service Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 715	<b>732</b>	580	152
Federal Aid	43,094	<b>44,390</b>	41,383	3,007
Services	22,285	<b>24,054</b>	21,765	2,289
Transfers In	39,000	<b>35,000</b>	42,000	(7,000)
<b>Total Receipts</b>	105,094	<b>104,176</b>	<u>105,728</u>	<u>(1,552)</u>
<b>Expenditures</b>				
Food Service Operation	108,192	<b>107,256</b>	<u>138,185</u>	<u>(30,929)</u>
<b>Receipts Over (Under) Expenditures</b>	(3,098)	<b>(3,080)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>35,555</u>	<u>32,457</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>32,457</u>	<u>29,377</u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Professional Development Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Current Year Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ -	570	375	195
Transfers In	-	4,000	2,500	1,500
<b>Total Receipts</b>	-	<b>4,570</b>	<b>2,875</b>	<b>1,695</b>
<b>Expenditures</b>				
Student Support Services	-	2,875	2,875	-
<b>Receipts Over (Under) Expenditures</b>	-	<b>1,695</b>		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	<b>1,695</b>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Special Education Fund**  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 780	-	-	-
Other Local Revenue	7,362	<b>19,052</b>	-	19,052
Interest Income	4,841	<b>6,753</b>	-	6,753
Transfers In	193,711	<b>182,937</b>	189,400	(6,463)
<b>Total Receipts</b>	206,694	<b>208,742</b>	<u>189,400</u>	<u>19,342</u>
<b>Expenditures</b>				
Instruction	199,278	<b>212,843</b>	<u>246,283</u>	<u>(33,440)</u>
<b>Receipts Over (Under) Expenditures</b>	7,416	<b>(4,101)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>49,466</u>	<u>56,882</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>56,882</u>	<u>52,781</u>		



**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Career and Postsecondary Education Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
Federal Aid	\$ 800	-	-	-
Other Local Revenue	415	<b>7,539</b>	-	7,539
Transfers In	148,000	<b>136,000</b>	151,000	(15,000)
<b>Total Receipts</b>	149,215	<b>143,539</b>	<u>151,000</u>	<u>(7,461)</u>
<b>Expenditures</b>				
Instruction	149,448	<b>144,507</b>	<u>198,724</u>	<u>(54,217)</u>
<b>Receipts Over (Under) Expenditures</b>	(233)	<b>(968)</b>		
<b>Unencumbered Cash - Beginning</b>	47,749	<b>47,725</b>		
<b>Prior Year Cancelled Encumbrances</b>	209	-		
<b>Unencumbered Cash - Ending</b>	\$ <u>47,725</u>	<u><b>46,757</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**KPERS Special Retirement Contribution Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Intergovernmental Revenues				
State Aid	\$ 116,434	<b>103,468</b>	159,701	(56,233)
<b>Expenditures</b>				
Instruction	73,354	<b>65,185</b>	110,972	(45,787)
Student Support Services	2,329	<b>2,069</b>	798	1,271
Instructional Support Services	1,164	<b>1,035</b>	2,555	(1,520)
General Administration	9,315	<b>8,277</b>	11,179	(2,902)
School Administration	9,315	<b>8,277</b>	11,998	(3,721)
Operations and Maintenance	11,643	<b>10,347</b>	13,255	(2,908)
Student Transportation Services	4,657	<b>4,139</b>	3,834	305
Food Service Operation	4,657	<b>4,139</b>	5,110	(971)
<b>Total Expenditures</b>	116,434	<b>103,468</b>	159,701	(56,233)
<b>Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Contingency Reserve Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>	-	-
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	100,000	<b>100,000</b>
<b>Unencumbered Cash - Ending</b>	\$ 100,000	<b>100,000</b>

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Student Material Revolving Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Other Local Revenue	\$ 11,595	7,323
<b>Expenditures</b>		
Student Support Services	10,110	10,563
<b>Receipts Over (Under) Expenditures</b>	1,485	(3,240)
<b>Unencumbered Cash - Beginning</b>	8,965	10,450
<b>Unencumbered Cash - Ending</b>	\$ 10,450	7,210

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**At Risk (K-12) Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Transfers In	\$ 168,400	<b>175,000</b>	189,482	(14,482)
<b>Expenditures</b>				
Instruction	164,376	<b>178,440</b>	173,223	5,217
Support Services	-	-	26,422	(26,422)
<b>Total Expenditures</b>	164,376	<b>178,440</b>	199,645	(21,205)
<b>Receipts Over (Under) Expenditures</b>	4,024	<b>(3,440)</b>		
<b>Unencumbered Cash - Beginning</b>	6,140	<b>10,164</b>		
<b>Unencumbered Cash - Ending</b>	\$ 10,164	<b>6,724</b>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Recreation Commission Fund**  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Revenues				
Ad Valorem Tax	\$ 34,683	<b>37,186</b>	31,306	5,880
Delinquent Tax	575	<b>308</b>	360	(52)
16/20 and Motor Vehicle Tax	1,999	<b>1,809</b>	1,735	74
Recreational Vehicle Tax	23	<b>22</b>	18	4
Other Local Revenue	-	-	14,100	(14,100)
<b>Total Receipts</b>	37,280	<b>39,325</b>	<u>47,519</u>	<u>(8,194)</u>
<b>Expenditures</b>				
Community Service Operations	37,280	<b>39,325</b>	<u>46,000</u>	<u>(6,675)</u>
<b>Cash Receipts Over (Under) Expenditures</b>	-	-		
<b>Unencumbered Cash - Beginning</b>	-	-		
<b>Unencumbered Cash - Ending</b>	\$ -	-		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Title I Low Income Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	<b>Current Year Actual</b>
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 39,431	<b>39,161</b>
<b>Expenditures</b>		
Instruction	39,431	<b>39,161</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Title II Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 8,622	<b>8,092</b>
<b>Expenditures</b>		
Instruction	8,622	<b>8,092</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-



**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**REAP Grant Fund**  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 20,172	<b>10,474</b>
<b>Expenditures</b>		
Instruction	15,859	<b>12,985</b>
Other Grant Expenditures	4,113	<b>3,650</b>
<b>Total Expenditures</b>	<u>19,972</u>	<u><b>16,635</b></u>
<b>Receipts Over (Under) Expenditures</b>	200	<b>(6,161)</b>
<b>Unencumbered Cash- Beginning</b>	<u>-</u>	<u><b>200</b></u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 200</u>	<u><b>(5,961)</b></u>

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Gifts and Grants Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Gifts and Miscellaneous Grants	\$ 19,577	<b>54,777</b>	80,000	(25,223)
Intergovernmental Revenues				
State Aid	-	<b>2,361</b>	-	2,361
<b>Total Receipts</b>	<u>19,577</u>	<u><b>57,138</b></u>	<u>80,000</u>	<u>(22,862)</u>
<b>Expenditures</b>				
Instruction	13,751	<b>16,800</b>	63,300	(46,500)
Community Services Operations	10,572	<b>13,025</b>	7,588	5,437
Operations and Maintenance	-	<b>26,950</b>	34,396	(7,446)
<b>Total Expenditures</b>	<u>24,323</u>	<u><b>56,775</b></u>	<u>105,284</u>	<u>(48,509)</u>
<b>Receipts Over (Under) Expenditures</b>	(4,746)	<b>363</b>		
<b>Unencumbered Cash - Beginning</b>	29,441	<b>25,284</b>		
<b>Prior Year Cancelled Encumbrances</b>	<u>589</u>	<u>-</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 25,284</u>	<u><b>25,647</b></u>		

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Title IV 21st Century Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 856	11,667
<b>Expenditures</b>		
Instruction	856	11,667
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Migrant Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>		
Intergovernmental Revenues		
Federal Aid	\$ 44,000	<b>44,000</b>
<b>Expenditures</b>		
Instruction	44,000	<b>44,000</b>
<b>Receipts Over (Under) Expenditures</b>	-	-
<b>Unencumbered Cash - Beginning</b>	-	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Character Education Fund**  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

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	Prior Year Actual	Current Year Actual
<b>Receipts</b>	\$ -	-
<b>Expenditures</b>		
Instruction	114	-
<b>Receipts Over (Under) Expenditures</b>	(114)	-
<b>Unencumbered Cash - Beginning</b>	114	-
<b>Unencumbered Cash - Ending</b>	\$ -	-

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**Agency Funds**  
Summary of Receipts and Disbursements  
Regulatory Basis  
For the Year Ended June 30, 2019

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<b>High School</b>				
Band Fundraising	\$ 14	15	-	29
Class of 2018	155	-	-	155
Class of 2019	3,131	3,011	5,796	346
Class of 2020	2,753	8,348	8,352	2,749
Class of 2021	1,530	3,483	1,020	3,993
Class of 2022	-	1,963	-	1,963
FFA	2,145	10,556	9,875	2,826
Industrial Arts	5	1,291	1,296	-
National Honor Society	1,798	1,228	915	2,111
Spirit Squad (HS)	2,372	2,644	3,639	1,377
Spirit Squad (JH)	178	-	-	178
Student Council	3,100	1,783	1,641	3,242
Technology	-	3,130	50	3,080
<b>Total High School</b>	<b>17,181</b>	<b>37,452</b>	<b>32,584</b>	<b>22,049</b>
<b>Grade School</b>				
K-8 Activity	1,171	1,823	1,527	1,467
Faculty Club	86	-	-	86
<b>Total Grade School</b>	<b>1,257</b>	<b>1,823</b>	<b>1,527</b>	<b>1,553</b>
<b>Total</b>	<b>\$ 18,438</b>	<b>39,275</b>	<b>34,111</b>	<b>23,602</b>

**UNIFIED SCHOOL DISTRICT NO. 103 CHEYLIN, KANSAS**  
**District Activity Funds**  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
<b>High School</b>							
Athletics	\$ 3,250	-	39,665	36,796	<b>6,119</b>	-	<b>6,119</b>
<b>School Projects</b>							
<b>High School</b>							
Tootsie Roll	2,936	-	725	369	<b>3,292</b>	-	<b>3,292</b>
<b>Total District Activity Funds</b>	<b>\$ 6,186</b>	<b>-</b>	<b>40,390</b>	<b>37,165</b>	<b>9,411</b>	<b>-</b>	<b>9,411</b>