

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

FINANCIAL STATEMENTS  
For the fiscal year ended June 30, 2019

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

FINANCIAL STATEMENTS  
For the fiscal year ended June 30, 2019

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UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 218  
Elkhart, Kansas 67950

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 218, as of and for the fiscal year ended June 30, 2019 and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

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

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

To the Board of Education  
Unified School District No. 218  
Elkhart, Kansas 67950

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 218 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 218 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. 218 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, schedule of regulatory basis receipts and expenditures-agency funds, 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

To the Board of Education  
Unified School District No. 218  
Elkhart, Kansas 67950

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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. 218 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated September 11, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 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://www.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 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, 2018, on the basis of accounting described in Note 1.

*Hay•Rice & Associates, Chartered*

Hay•Rice & Associates, Chartered

September 18, 2019

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the fiscal year ended June 30, 2019

| <u>Funds</u>                                    | <u>Beginning</u><br><u>Unencumbered</u><br><u>Cash Balance</u> | <u>Receipts</u>     | <u>Expenditures</u> | <u>Ending</u><br><u>Unencumbered</u><br><u>Cash Balance</u> | <u>Add</u><br><u>Encumbrances</u><br><u>&amp; Accounts</u><br><u>Payable</u> | <u>Ending</u><br><u>Cash</u><br><u>Balance</u> |
|---|--|---------------------|---------------------|---|--|--|
| General Funds:                                  |  |                     |                     |   |  |  |
| General   | \$ -   | \$ 7,611,652        | \$ 7,611,652        | \$ -  | \$ 10,317  | \$ 10,317                                      |
| Supplemental General                            | 54,586   | 1,249,075           | 1,207,788           | 95,873  | 23,038   | 118,911  |
| Special Purpose Funds:                          |  |                     |                     |   |  |  |
| At Risk (4 Year Old)                            | -  | 70,000              | 70,000              | -   | -  | -  |
| At Risk (K-12)                                  | -  | 379,291             | 379,291             | -   | -  | -  |
| Bilingual Education                             | -  | 79,035              | 79,035              | -   | -  | -  |
| Virtual Education                               | -  | 3,882,264           | 3,882,264           | -   | -  | -  |
| Capital Outlay                                  | 1,799,118  | 340,981             | 596,821             | 1,543,278   | 7,362  | 1,550,640                                      |
| Driver Training                                 | 19,647   | 6,853               | 5,139               | 21,361  | -  | 21,361   |
| Extraordinary School Program                    | 29,416   | 662                 | -                   | 30,078  | -  | 30,078   |
| Food Service                                    | 59,402   | 253,206             | 260,896             | 51,712  | -  | 51,712   |
| Professional Development                        | 185  | 5,354               | 5,310               | 229   | -  | 229  |
| Special Education                               | 241,480  | 336,725             | 406,357             | 171,848   | -  | 171,848  |
| Vocational Education                            | -  | 124,382             | 124,382             | -   | -  | -  |
| KPERs Retirement Contribution                   | -  | 347,546             | 347,546             | -   | -  | -  |
| Recreation Commission                           | 28,106   | 127,420             | 139,000             | 16,526  | -  | 16,526   |
| Gifts and Grants                                | 33,249   | 2,769               | 5,092               | 30,926  | 2,340  | 33,266   |
| Contingency Reserve                             | 600,000  | -                   | -                   | 600,000   | -  | 600,000  |
| Rural Ed  | -  | 32,284              | 32,284              | -   | -  | -  |
| Title I Low Income                              | -  | 73,244              | 73,244              | -   | 422  | 422  |
| Title I Migrant                                 | -  | 45,000              | 45,000              | -   | 658  | 658  |
| Title II Improving Teacher Quality              | -  | 9,487               | 9,487               | -   | -  | -  |
| Title IVA Student Support                       | -  | 13,424              | 13,424              | -   | -  | -  |
| CCLC Grant                                      | -  | 80,579              | 80,579              | -   | 4,090  | 4,090  |
| Migrant Summer Grant                            | -  | -                   | 2,608               | (2,608)   | 768  | (1,840)  |
| District Activities                             | <u>64,684</u>  | <u>129,145</u>      | <u>139,194</u>      | <u>54,635</u>   | <u>-</u>   | <u>54,635</u>                                  |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$2,929,873</u>   | <u>\$15,200,378</u> | <u>\$15,516,393</u> | <u>\$2,613,858</u>  | <u>\$ 48,995</u>   | <u>\$2,662,853</u>                             |

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



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Statement 1  
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the fiscal year ended June 30, 2019

|   |                    |
|---|--------------------|
| Composition of Cash:                            |                    |
| Cash in Checking:                               |                    |
| Board account                                   | \$2,608,217        |
| Activity Funds:                                 |                    |
| Elementary School                               | 6,747              |
| Middle School                                   | 14,431             |
| High School                                     | <u>121,066</u>     |
| Total Cash                                      | \$2,750,461        |
| Agency Funds per Schedule 3                     | <u>(87,608)</u>    |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$2,662,853</u> |

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

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2019

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 218 is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents only Unified School District No. 218 (the municipality). The following related municipal entity is not included in the Unified School District No. 218's reporting entity:

Recreation Commission

Unified School District No. 218 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but Unified School District No. 218 levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Regulatory Basis Fund Types

The following regulatory basis fund types comprise the financial activities of the School District for the fiscal year ended June 30, 2019:

Governmental 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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental Funds (Continued):

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

Fiduciary Funds:

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, 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 accounting principles generally accepted in the United States of America. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as "cash and time deposits".

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 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.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this fiscal 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and certain special purpose 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.

Tax Cycle

The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Tax Cycle (Continued)

These taxes become a lien against all property on November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 18% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the School District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Note 2: Stewardship, Compliance and Accountability

Compliance with Kansas Statutes

No statutory violations were noted.

Authorized Over-Encumbered Cash Balance – Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 218. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 218 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. Unified School District No. 218 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 218'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. Unified School District No. 218 has no investment policy that would further limit its investment choices.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 3: Deposits and Investments (Continued)

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 218 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Unified School District No. 218’s deposits may not be returned to it. State statutes require Unified School District No. 218’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%. All deposits were legally secured at June 30, 2019.

At June 30, 2019, Unified School District No. 218’s carrying amount of deposits was \$2,750,461 and the bank balance was \$3,370,345. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$2,870,345 was collateralized with securities held by the pledging financial institutions’ agents in Unified School District No. 218’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, Unified School District No. 218 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.

Note 4: Interfund Transfers

Operating transfers were as follows:

| <u>From</u>  | <u>To</u>                | <u>Authority</u> | <u>Regulatory<br/>Amount</u> |
|--------------|--------------------------|------------------|------------------------------|
| General Fund | Food Service             | KSA 72-6428      | \$ 75,732                    |
|              | Bilingual Education      | KSA 72-6428      | 54,743                       |
|              | Virtual Education        | KSA 72-6428      | 3,882,264                    |
|              | Special Education        | KSA 72-6428      | 298,721                      |
|              | Vocational Education     | KSA 72-6428      | 98,882                       |
|              | Professional Development | KSA 72-6428      | 5,125                        |
|              |                          |                  | <u>\$4,415,467</u>           |



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 4: Interfund Transfers (Continued)

| <u>From</u>          | <u>To</u>            | <u>Authority</u> | <u>Regulatory<br/>Amount</u> |
|----------------------|----------------------|------------------|------------------------------|
| Supplemental General | At-Risk (4 Yr Old)   | KSA 72-6433      | \$ 70,000                    |
|                      | At-Risk (K-12)       | KSA 72-6433      | 379,291                      |
|                      | Bilingual Education  | KSA 72-6433      | 24,292                       |
|                      | Special Education    | KSA 72-6433      | 33,887                       |
|                      | Vocational Education | KSA 72-6433      | <u>25,000</u>                |
|                      |                      |                  | <u>\$ 532,470</u>            |
|                      | Total                |                  | <u>\$4,947,937</u>           |

Note 5: Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description

Unified School District No. 218 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions.

KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or 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.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Contributions (Continued)

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% 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 dollars 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.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The School District is responsible for the employer's portion of the cost for retired District employees. The School District received and remitted amounts equal to the statutory contribution rate, which totaled \$347,546 for the year ended June 30, 2019.

The State of Kansas contributed 13.21% of covered payroll during fiscal year 2019, excluding the Group Death & Disability Insurance rate. During fiscal year 2020, the State of Kansas will contribute 14.41% of covered payroll. The State of Kansas contribution to KPERS due for all school municipalities for the year ending June 30, 2019, was \$505,224,160. K.S.A. 74-4920(18) established deferred contributions of \$194,022,683 for a portion of the fiscal year 2019 school municipalities' contributions. The contributions will be paid in 20 annual level payments of \$19.4 million beginning in fiscal year 2020.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 5: Defined Benefit Pension Plan (Continued)

Net Pension Liability

At June 30, 2019, the School District's proportionate share of the collective net pension liability reported by KPERS was \$5,303,659. 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 School District's proportion of the net pension liability was based on the ratio of the School 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, 2018. 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 6: Other Long-Term Obligations from Operations

Compensated Absences

Vacation and Sick Pay

Staff may accumulate up to sixty days of sick leave, ten days of vacation and three days of personal leave. There is no compensation for unused vacation or personal days above the accrued amount. Employees are paid \$25 per day (certified employee) or \$15 (classified employee) for unused sick days above the accrual amount. There is no compensation for any unused days upon end of employment. The School District does not accrue compensated absences. These costs are expensed as paid.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Unified School District No. 218 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Unified School District No. 218 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.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2019

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits (Continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Unified School District No. 218 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.

Death and Disability Other Post Employment Benefits

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 7: Contingent Liabilities

Unified School District No. 218 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2019. These compliance audits have not been conducted as of September 18, 2019. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 8: In-Substance Receipt in Transit

The School District received \$437,117 subsequent to June 30, 2019 and as required by KSA 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

Note 9: Subsequent Events

Unified School District No. 218's management has evaluated events and transactions through September 18, 2019, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
REGULATORY BASIS  
For the fiscal year ended June 30, 2019

| <u>Funds</u>                  | <u>Certified<br/>Budget</u> | <u>Adjustment to<br/>Comply with<br/>Legal Max</u> | <u>Adjustment for<br/>Qualifying<br/>Budget Credits</u> | <u>Total<br/>Budget for<br/>Comparison</u> | <u>Expenditures<br/>Chargeable to<br/>Current Year</u> | <u>Variance<br/>Over<br/>(Under)</u> |
|-------------------------------|-----------------------------|--|---|--|--|--------------------------------------|
| General Funds:                |                             |  |   |  |  |                                      |
| General                       | \$8,378,838                 | \$ (934,249)                                       | \$167,063   | \$7,611,652                                | \$7,611,652  | \$ -                                 |
| Supplemental General          | 1,228,377                   | (49,165)   | 28,576  | 1,207,788                                  | 1,207,788  | -                                    |
| Special Purpose Funds:        |                             |  |   |  |  |                                      |
| At Risk (4 Year Old)          | 70,000                      | -  | -   | 70,000                                     | 70,000   | -                                    |
| At Risk (K-12)                | 432,327                     | -  | -   | 432,327                                    | 379,291  | (53,036)                             |
| Bilingual Education           | 128,740                     | -  | -   | 128,740                                    | 79,035   | (49,705)                             |
| Virtual Education             | 4,634,090                   | -  | -   | 4,634,090                                  | 3,882,264  | (751,826)                            |
| Capital Outlay                | 2,000,000                   | -  | -   | 2,000,000                                  | 596,821  | (1,403,179)                          |
| Driver Training               | 10,400                      | -  | -   | 10,400                                     | 5,139  | (5,261)                              |
| Extraordinary School Program  | 29,416                      | -  | -   | 29,416                                     | -  | (29,416)                             |
| Food Service                  | 317,320                     | -  | -   | 317,320                                    | 260,896  | (56,424)                             |
| Professional Development      | 5,310                       | -  | -   | 5,310                                      | 5,310  | -                                    |
| Special Education             | 607,467                     | -  | -   | 607,467                                    | 406,357  | (201,110)                            |
| Vocational Education          | 130,000                     | -  | -   | 130,000                                    | 124,382  | (5,618)                              |
| KPERS Retirement Contribution | 556,658                     | -  | -   | 556,658                                    | 347,546  | (209,112)                            |
| Recreation Commission         | 139,000                     | -  | -   | 139,000                                    | 139,000  | -                                    |
| Gifts & Grants                | 39,482                      | -  | -   | 39,482                                     | 5,092  | (34,390)                             |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-1

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|   | Current Year       |                    |                                      |                                  |
|---|--------------------|--------------------|--------------------------------------|----------------------------------|
|   | <u>Actual</u>      | <u>Budget</u>      | <u>Variance<br/>Over<br/>(Under)</u> | <u>Prior<br/>Year<br/>Actual</u> |
| <u>Receipts</u>                             |                    |                    |                                      |                                  |
| Taxes and Shared Receipts:                  |                    |                    |                                      |                                  |
| Mineral production tax                      | \$ 28,295          | \$ 20,000          | \$ 8,295                             | \$ -                             |
| General State Aid                           | 7,137,574          | 8,039,717          | (902,143)                            | 7,082,479                        |
| Special Education Aid                       | 278,721            | 319,121            | (40,400)                             | 298,038                          |
| Supplemental General State Aid              | -                  | -                  | -                                    | 25,541                           |
| Reimbursed expenditures                     | <u>167,062</u>     | <u>-</u>           | <u>167,062</u>                       | <u>145,626</u>                   |
| Total Receipts                              | <u>\$7,611,652</u> | <u>\$8,378,838</u> | <u>\$ (767,186)</u>                  | <u>\$7,551,684</u>               |
| <br><u>Expenditures</u>                     |                    |                    |                                      |                                  |
| Instruction                                 | \$2,135,890        | \$2,055,489        | \$ 80,401                            | \$2,127,253                      |
| Student support services                    | 65,276             | 58,500             | 6,776                                | 56,824                           |
| General Administration                      | 201,755            | 191,800            | 9,955                                | 189,536                          |
| School Administration                       | 359,292            | 363,350            | (4,058)                              | 361,897                          |
| Central Services                            | 135,526            | 133,750            | 1,776                                | 132,497                          |
| Operations and maintenance                  | 231,411            | 357,900            | (126,489)                            | 376,231                          |
| Student activities                          | 67,035             | 89,100             | (22,065)                             | 66,723                           |
| Operating transfers                         | 4,415,467          | 5,128,949          | (713,482)                            | 4,240,723                        |
| Adjustment to comply with<br>legal max      | -                  | (934,249)          | 934,249                              | -                                |
| Adjustment for qualifying<br>budget credits | <u>-</u>           | <u>167,063</u>     | <u>(167,063)</u>                     | <u>-</u>                         |
| Total Expenditures                          | <u>\$7,611,652</u> | <u>\$7,611,652</u> | <u>-</u>                             | <u>\$7,551,684</u>               |
| <br>Receipts Over (Under) Expenditures      | -                  |                    |                                      | -                                |
| <br>Unencumbered Cash, Beginning            | <u>-</u>           |                    |                                      | <u>-</u>                         |
| <br>Unencumbered Cash, Ending               | <u>-</u>           |                    |                                      | <u>-</u>                         |



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|   | Current Year       |                    |                                      |                                  |
|---|--------------------|--------------------|--------------------------------------|----------------------------------|
|   | <u>Actual</u>      | <u>Budget</u>      | <u>Variance<br/>Over<br/>(Under)</u> | <u>Prior<br/>Year<br/>Actual</u> |
| <u>Receipts</u>                             |                    |                    |                                      |                                  |
| Taxes and Shared Receipts:                  |                    |                    |                                      |                                  |
| Ad valorem property tax                     | \$ 376,408         | \$ 3,458           | \$ 372,950                           | \$ 270,007                       |
| Delinquent tax                              | 2,371              | 2,032              | 339                                  | 5,161                            |
| Motor vehicle tax                           | 28,679             | 20,626             | 8,053                                | 17,157                           |
| Recreational vehicle tax                    | 340                | 335                | 5                                    | 309                              |
| Commercial vehicle tax                      | 460                | 571                | (111)                                | 830                              |
| In lieu of tax                              | -                  | 1,098              | (1,098)                              | -                                |
| Supplemental State aid                      | 812,241            | 846,106            | (33,865)                             | 924,498                          |
| Miscellaneous                               | <u>28,576</u>      | <u>-</u>           | <u>28,576</u>                        | <u>36,275</u>                    |
| Total Receipts                              | <u>\$1,249,075</u> | <u>\$ 874,226</u>  | <u>\$ 374,849</u>                    | <u>\$1,254,237</u>               |
| <br><u>Expenditures</u>                     |                    |                    |                                      |                                  |
| Instruction                                 | \$ 111,029         | \$ 61,000          | \$ 50,029                            | \$ 119,923                       |
| Student support services                    | 1,209              | 1,500              | (291)                                | 1,386                            |
| Instructional support staff                 | 54,403             | 71,400             | (16,997)                             | 73,849                           |
| General Administration                      | 76,694             | 60,559             | 16,135                               | 60,444                           |
| School Administration                       | 15,930             | 16,000             | (70)                                 | 16,235                           |
| Operations and maintenance                  | 365,393            | 296,664            | 68,729                               | 300,965                          |
| Student transportation                      | 50,295             | 35,000             | 15,295                               | 30,116                           |
| Other support services                      | 365                | -                  | 365                                  | 1,335                            |
| Operating transfers                         | 532,470            | 686,254            | (153,784)                            | 661,746                          |
| Adjustment to comply with<br>legal max      | -                  | (49,165)           | 49,165                               | -                                |
| Adjustment for qualifying<br>budget credits | <u>-</u>           | <u>28,576</u>      | <u>(28,576)</u>                      | <u>-</u>                         |
| Total Expenditures                          | <u>\$1,207,788</u> | <u>\$1,207,788</u> | <u>-</u>                             | <u>\$1,265,999</u>               |
| <br>Receipts Over (Under) Expenditures      | <br>\$ 41,287      |                    |                                      | <br>\$ (11,762)                  |
| Unencumbered Cash, Beginning                | <u>54,586</u>      |                    |                                      | <u>66,348</u>                    |
| Unencumbered Cash, Ending                   | <u>\$ 95,873</u>   |                    |                                      | <u>\$ 54,586</u>                 |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-3

AT RISK (4 YEAR OLD) FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year  |                  | <u>Variance</u> | <u>Prior</u>  |
|------------------------------------|---------------|------------------|-----------------|---------------|
|                                    | <u>Actual</u> | <u>Budget</u>    | <u>Over</u>     | <u>Year</u>   |
|                                    |               |                  | <u>(Under)</u>  | <u>Actual</u> |
| <u>Receipts</u>                    |               |                  |                 |               |
| Operating transfers                | \$ 70,000     | \$ <u>70,000</u> | <u>-</u>        | \$ 67,699     |
| <u>Expenditures</u>                |               |                  |                 |               |
| Instruction                        | <u>70,000</u> | \$ <u>70,000</u> | <u>-</u>        | <u>67,699</u> |
| Receipts Over (Under) Expenditures | -             |                  |                 | -             |
| Unencumbered Cash, Beginning       | <u>-</u>      |                  |                 | <u>-</u>      |
| Unencumbered Cash, Ending          | <u>-</u>      |                  |                 | <u>-</u>      |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-4

AT RISK (K-12) FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year  |               | <u>Variance</u> | <u>Prior</u>  |
|------------------------------------|---------------|---------------|-----------------|---------------|
|                                    | <u>Actual</u> | <u>Budget</u> | <u>Over</u>     | <u>Year</u>   |
|                                    |               |               | <u>(Under)</u>  | <u>Actual</u> |
| <u>Receipts</u>                    |               |               |                 |               |
| Operating transfers                | \$379,291     | \$432,327     | \$ (53,036)     | \$333,977     |
| <u>Expenditures</u>                |               |               |                 |               |
| Instruction                        | 379,291       | \$432,327     | \$ (53,036)     | 333,977       |
| Receipts Over (Under) Expenditures | -             |               |                 | -             |
| Unencumbered Cash, Beginning       | -             |               |                 | -             |
| Unencumbered Cash, Ending          | -             |               |                 | -             |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-5

BILINGUAL EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year  |                   | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
|------------------------------------|---------------|-------------------|--|--|
|                                    | <u>Actual</u> | <u>Budget</u>     |  |  |
| <u>Receipts</u>                    |               |                   |  |  |
| Operating transfers                | \$ 79,035     | \$ <u>128,740</u> | \$ <u>(49,705)</u>                               | \$ 77,634                                    |
| <u>Expenditures</u>                |               |                   |  |  |
| Instruction                        | <u>79,035</u> | <u>\$128,740</u>  | <u>\$ (49,705)</u>                               | <u>78,672</u>                                |
| Receipts Over (Under) Expenditures | -             |                   |  | \$ (1,038)                                   |
| Unencumbered Cash, Beginning       | <u>-</u>      |                   |  | <u>1,038</u>                                 |
| Unencumbered Cash, Ending          | <u>-</u>      |                   |  | <u>-</u>                                     |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-6

VIRTUAL EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year     |                     | <u>Variance</u>     | <u>Prior</u>     |
|------------------------------------|------------------|---------------------|---------------------|------------------|
|                                    | <u>Actual</u>    | <u>Budget</u>       | <u>Over</u>         | <u>Year</u>      |
|                                    |                  |                     | <u>(Under)</u>      | <u>Actual</u>    |
| <u>Receipts</u>                    |                  |                     |                     |                  |
| Operating transfers                | \$3,882,264      | \$ <u>4,634,090</u> | \$ <u>(751,826)</u> | \$3,799,456      |
| <u>Expenditures</u>                |                  |                     |                     |                  |
| Administration                     | <u>3,882,264</u> | \$ <u>4,634,090</u> | \$ <u>(751,826)</u> | <u>3,799,456</u> |
| Receipts Over (Under) Expenditures | -                |                     |                     | -                |
| Unencumbered Cash, Beginning       | -                |                     |                     | -                |
| Unencumbered Cash, Ending          | -                |                     |                     | -                |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-7

CAPITAL OUTLAY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year      |                    | Variance              | Prior              |
|------------------------------------|-------------------|--------------------|-----------------------|--------------------|
|                                    | Actual            | Budget             | Over                  | Year               |
| <u>Receipts</u>                    |                   |                    | (Under)               | Actual             |
| Taxes and Shared Receipts:         |                   |                    |                       |                    |
| Ad valorem property tax            | \$ 157,741        | \$ 146,224         | \$ 11,517             | \$ 161,384         |
| Delinquent tax                     | 1,273             | 1,230              | 43                    | 1,927              |
| Motor vehicle tax                  | 10,644            | 7,769              | 2,875                 | 16,611             |
| Recreational vehicle tax           | 134               | 126                | 8                     | 236                |
| Commercial vehicle tax             | 248               | 215                | 33                    | 330                |
| In lieu of tax                     | -                 | 414                | (414)                 | -                  |
| Interest income                    | 22,163            | 15,000             | 7,163                 | 10,856             |
| Miscellaneous                      | 41,990            | 100,000            | (58,010)              | 449,049            |
| Capital outlay state aid           | <u>106,788</u>    | <u>106,787</u>     | <u>1</u>              | <u>109,797</u>     |
| Total Receipts                     | <u>\$ 340,981</u> | <u>\$ 377,765</u>  | <u>\$ (36,784)</u>    | <u>\$ 750,190</u>  |
| <br><u>Expenditures</u>            |                   |                    |                       |                    |
| Instruction                        | \$ 14,212         | \$ 215,000         | \$ (200,788)          | \$ 5,846           |
| Operations and maintenance         | 158,828           | 690,000            | (531,172)             | 72,830             |
| Transportation services            | -                 | 200,000            | (200,000)             | -                  |
| Other support services             | 363,153           | 170,000            | 193,153               | 50,520             |
| Land and building improvement      | <u>60,628</u>     | <u>725,000</u>     | <u>(664,372)</u>      | <u>501,511</u>     |
| Total Expenditures                 | <u>\$ 596,821</u> | <u>\$2,000,000</u> | <u>\$ (1,403,179)</u> | <u>\$ 630,707</u>  |
| Receipts Over (Under) Expenditures |                   |                    | \$ (255,840)          | \$ 119,483         |
| Unencumbered Cash, Beginning       |                   |                    | <u>1,799,118</u>      | <u>1,679,635</u>   |
| Unencumbered Cash, Ending          |                   |                    | <u>\$1,543,278</u>    | <u>\$1,799,118</u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-8

DRIVER TRAINING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year     |                  | Variance          | Prior            |
|------------------------------------|------------------|------------------|-------------------|------------------|
|                                    | Actual           | Budget           | Over              | Year             |
|                                    |                  |                  | (Under)           | Actual           |
| <u>Receipts</u>                    |                  |                  |                   |                  |
| State aid                          | \$ 3,969         | \$ 3,900         | \$ 69             | \$ 3,457         |
| Miscellaneous                      | <u>2,884</u>     | <u>3,000</u>     | <u>(116)</u>      | <u>3,054</u>     |
| Total Receipts                     | \$ <u>6,853</u>  | \$ <u>6,900</u>  | \$ <u>(47)</u>    | \$ <u>6,511</u>  |
| <u>Expenditures</u>                |                  |                  |                   |                  |
| Instruction                        | \$ 4,909         | \$ 9,900         | \$ (4,991)        | \$ 4,835         |
| Vehicle operations and maintenance | <u>230</u>       | <u>500</u>       | <u>(270)</u>      | <u>270</u>       |
| Total Expenditures                 | \$ <u>5,139</u>  | \$ <u>10,400</u> | \$ <u>(5,261)</u> | \$ <u>5,105</u>  |
| Receipts Over (Under) Expenditures | \$ 1,714         |                  |                   | \$ 1,406         |
| Unencumbered Cash, Beginning       | <u>19,647</u>    |                  |                   | <u>18,241</u>    |
| Unencumbered Cash, Ending          | \$ <u>21,361</u> |                  |                   | \$ <u>19,647</u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-9

EXTRAORDINARY SCHOOL PROGRAM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year     |                  |  |  |
|------------------------------------|------------------|------------------|--|--|
|                                    | <u>Actual</u>    | <u>Budget</u>    | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                  |                  |  |  |
| Miscellaneous                      | \$ 662           | <u>    -</u>     | \$ <u>662</u>                                    | -  |
| <u>Expenditures</u>                |                  |                  |  |  |
| Instruction                        | <u>    -</u>     | \$ <u>29,416</u> | \$ <u>(29,416)</u>                               | <u>    -</u>                                 |
| Receipts Over (Under) Expenditures | \$ 662           |                  |  | \$ -   |
| Unencumbered Cash, Beginning       | <u>29,416</u>    |                  |  | <u>29,416</u>                                |
| Unencumbered Cash, Ending          | \$ <u>30,078</u> |                  |  | \$ <u>29,416</u>                             |



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-10

FOOD SERVICE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year     |                  | Variance           | Prior            |
|------------------------------------|------------------|------------------|--------------------|------------------|
|                                    | Actual           | Budget           | Over               | Year             |
|                                    |                  |                  | (Under)            | Actual           |
| <u>Receipts</u>                    |                  |                  |                    |                  |
| Charges for services               | \$ 47,532        | \$ 65,035        | \$ (17,503)        | \$ 47,015        |
| Federal aid                        | 128,100          | 126,261          | 1,839              | 130,506          |
| State aid                          | 1,842            | 1,624            | 218                | 1,994            |
| Operating transfers                | <u>75,732</u>    | <u>65,000</u>    | <u>10,732</u>      | <u>66,670</u>    |
| Total Receipts                     | <u>\$253,206</u> | <u>\$257,920</u> | <u>\$ (4,714)</u>  | <u>\$246,185</u> |
| <u>Expenditures</u>                |                  |                  |                    |                  |
| Operations and maintenance         | \$ 3,286         | \$ 25,820        | \$ (22,534)        | \$ 3,114         |
| Food service operation             | <u>257,610</u>   | <u>291,500</u>   | <u>(33,890)</u>    | <u>247,439</u>   |
| Total Expenditures                 | <u>\$260,896</u> | <u>\$317,320</u> | <u>\$ (56,424)</u> | <u>\$250,553</u> |
| Receipts Over (Under) Expenditures |                  |                  | \$ (7,690)         | \$ (4,368)       |
| Unencumbered Cash, Beginning       |                  |                  | <u>59,402</u>      | <u>63,770</u>    |
| Unencumbered Cash, Ending          |                  |                  | <u>\$ 51,712</u>   | <u>\$ 59,402</u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-11

PROFESSIONAL DEVELOPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year    |                 |                                      |                                  |
|------------------------------------|-----------------|-----------------|--------------------------------------|----------------------------------|
|                                    | <u>Actual</u>   | <u>Budget</u>   | <u>Variance<br/>Over<br/>(Under)</u> | <u>Prior<br/>Year<br/>Actual</u> |
| <u>Receipts</u>                    |                 |                 |                                      |                                  |
| State aid                          | \$ 229          | \$ 625          | \$ (396)                             | \$ 685                           |
| Operating transfers                | <u>5,125</u>    | <u>4,500</u>    | <u>625</u>                           | <u>4,500</u>                     |
| Total Receipts                     | <u>\$ 5,354</u> | <u>\$ 5,125</u> | <u>\$ 229</u>                        | <u>\$ 5,185</u>                  |
| <u>Expenditures</u>                |                 |                 |                                      |                                  |
| Instruction                        | \$ 503          | \$ 1,000        | \$ (497)                             | \$ 869                           |
| Support services                   | <u>4,807</u>    | <u>4,310</u>    | <u>497</u>                           | <u>4,131</u>                     |
| Total Expenditures                 | <u>\$ 5,310</u> | <u>\$ 5,310</u> | <u>-</u>                             | <u>\$ 5,000</u>                  |
| Receipts Over (Under) Expenditures | \$ 44           |                 |                                      | \$ 185                           |
| Unencumbered Cash, Beginning       | <u>185</u>      |                 |                                      | <u>-</u>                         |
| Unencumbered Cash, Ending          | <u>\$ 229</u>   |                 |                                      | <u>\$ 185</u>                    |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-12

SPECIAL EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year            |                         |                                      | <u>Prior<br/>Year<br/>Actual</u> |
|------------------------------------|-------------------------|-------------------------|--------------------------------------|----------------------------------|
|                                    | <u>Actual</u>           | <u>Budget</u>           | <u>Variance<br/>Over<br/>(Under)</u> |                                  |
| <u>Receipts</u>                    |                         |                         |                                      |                                  |
| Federal aid                        | \$ -                    | \$ -                    | \$ -                                 | \$ 2,072                         |
| State aid                          | 4,117                   | -                       | 4,117                                | 3,159                            |
| Operating transfers                | <u>332,608</u>          | <u>360,546</u>          | <u>(27,938)</u>                      | <u>429,964</u>                   |
| <b>Total Receipts</b>              | <b><u>\$336,725</u></b> | <b><u>\$360,546</u></b> | <b><u>\$ (23,821)</u></b>            | <b><u>\$435,195</u></b>          |
| <u>Expenditures</u>                |                         |                         |                                      |                                  |
| Instruction                        | \$405,626               | \$603,367               | \$ (197,741)                         | \$429,622                        |
| Student support services           | -                       | 500                     | (500)                                | 266                              |
| General Administration             | 50                      | 500                     | (450)                                | 75                               |
| Vehicle operating services         | <u>681</u>              | <u>3,100</u>            | <u>(2,419)</u>                       | <u>725</u>                       |
| <b>Total Expenditures</b>          | <b><u>\$406,357</u></b> | <b><u>\$607,467</u></b> | <b><u>\$ (201,110)</u></b>           | <b><u>\$430,688</u></b>          |
| Receipts Over (Under) Expenditures | \$ (69,632)             |                         |                                      | \$ 4,507                         |
| Unencumbered Cash, Beginning       | <u>241,480</u>          |                         |                                      | <u>236,973</u>                   |
| Unencumbered Cash, Ending          | <u>\$171,848</u>        |                         |                                      | <u>\$241,480</u>                 |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-13

VOCATIONAL EDUCATION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year    |                   |  |  |
|------------------------------------|-----------------|-------------------|--|--|
|                                    | <u>Actual</u>   | <u>Budget</u>     | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
| <u>Receipts</u>                    |                 |                   |  |  |
| Federal aid                        | \$ 500          | \$ -              | \$ 500   | \$ -   |
| Operating transfers                | <u>123,882</u>  | <u>130,000</u>    | <u>(6,118)</u>                                   | <u>122,569</u>                               |
| Total Receipts                     | \$124,382       | \$ <u>130,000</u> | \$ <u>(5,618)</u>                                | \$122,569                                    |
| <u>Expenditures</u>                |                 |                   |  |  |
| Instruction                        | <u>124,382</u>  | <u>\$130,000</u>  | <u>\$ (5,618)</u>                                | <u>122,569</u>                               |
| Receipts Over (Under) Expenditures | -               |                   |  | -  |
| Unencumbered Cash, Beginning       | <u>-</u>        |                   |  | <u>-</u>                                     |
| Unencumbered Cash, Ending          | <u><u>-</u></u> |                   |  | <u><u>-</u></u>                              |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-14

KPERS RETIREMENT CONTRIBUTION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year   |                   | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
|------------------------------------|----------------|-------------------|--|--|
|                                    | <u>Actual</u>  | <u>Budget</u>     |  |  |
| <u>Receipts</u>                    |                |                   |  |  |
| Retirement reserve                 | \$347,546      | \$ <u>556,658</u> | \$ <u>(209,112)</u>                              | \$425,547                                    |
| <u>Expenditures</u>                |                |                   |  |  |
| Employees' Benefits                | <u>347,546</u> | \$ <u>556,658</u> | \$ <u>(209,112)</u>                              | <u>425,547</u>                               |
| Receipts Over (Under) Expenditures | -              |                   |  | -  |
| Unencumbered Cash, Beginning       | <u>-</u>       |                   |  | <u>-</u>                                     |
| Unencumbered Cash, Ending          | <u>-</u>       |                   |  | <u>-</u>                                     |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-15

RECREATION COMMISSION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>Current Year</u> |                  | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
|------------------------------------|---------------------|------------------|--|--|
|                                    | <u>Actual</u>       | <u>Budget</u>    |  |  |
| <u>Receipts</u>                    |                     |                  |  |  |
| Taxes and Shared Receipts:         |                     |                  |  |  |
| Ad valorem property tax            | \$118,315           | \$109,674        | \$ 8,641   | \$121,020                                    |
| Delinquent taxes                   | 854                 | 922              | (68)   | 1,206  |
| Motor vehicle tax                  | 7,988               | 5,828            | 2,160  | 7,538  |
| RV tax                             | 100                 | 95               | 5  | 115  |
| Commercial vehicle tax             | 163                 | 161              | 2  | 210  |
| In lieu of tax                     | <u>-</u>            | <u>310</u>       | <u>(310)</u>                                     | <u>-</u>                                     |
| Total Receipts                     | \$127,420           | <u>\$116,990</u> | <u>\$ 10,430</u>                                 | \$130,089                                    |
| <u>Expenditures</u>                |                     |                  |  |  |
| Appropriation                      | <u>139,000</u>      | <u>\$139,000</u> | <u>-</u>   | <u>125,000</u>                               |
| Receipts Over (Under) Expenditures |                     |                  | \$ (11,580)                                      | \$ 5,089                                     |
| Unencumbered Cash, Beginning       |                     |                  | <u>28,106</u>                                    | <u>23,017</u>                                |
| Unencumbered Cash, Ending          |                     |                  | <u>\$ 16,526</u>                                 | <u>\$ 28,106</u>                             |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-16

GIFTS AND GRANTS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS  
For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | Current Year     |                  | <u>Variance</u><br><u>Over</u><br><u>(Under)</u> | <u>Prior</u><br><u>Year</u><br><u>Actual</u> |
|------------------------------------|------------------|------------------|--|--|
|                                    | <u>Actual</u>    | <u>Budget</u>    |  |  |
| <u>Receipts</u>                    |                  |                  |  |  |
| Contributions/donations            | \$ <u>2,769</u>  | \$ <u>6,000</u>  | \$ <u>(3,231)</u>                                | \$ <u>16,575</u>                             |
| <u>Expenditures</u>                |                  |                  |  |  |
| Instruction                        | \$ 5             | \$ 29,482        | \$ (29,477)                                      | \$ 15,067                                    |
| Support services                   | <u>5,087</u>     | <u>10,000</u>    | <u>(4,913)</u>                                   | <u>5,316</u>                                 |
| Total Expenditures                 | \$ <u>5,092</u>  | \$ <u>39,482</u> | \$ <u>(34,390)</u>                               | \$ <u>20,383</u>                             |
| Receipts Over (Under) Expenditures | \$ (2,323)       |                  |  | \$ (3,808)                                   |
| Unencumbered Cash, Beginning       | <u>33,249</u>    |                  |  | <u>37,057</u>                                |
| Unencumbered Cash, Ending          | \$ <u>30,926</u> |                  |  | \$ <u>33,249</u>                             |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2  
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-17

CONTINGENCY RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>   | <u>6-30-18</u>   |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    | -                | -                |
| <u>Expenditures</u>                | <u>-</u>         | <u>-</u>         |
| Receipts Over (Under) Expenditures | \$ -             | \$ -             |
| Unencumbered Cash, Beginning       | <u>600,000</u>   | <u>600,000</u>   |
| Unencumbered Cash, Ending          | <u>\$600,000</u> | <u>\$600,000</u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-18

RURAL ED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u> | <u>6-30-18</u> |
|------------------------------------|----------------|----------------|
| <u>Receipts</u>                    |                |                |
| Federal aid                        | \$ 32,284      | \$ 26,314      |
| <u>Expenditures</u>                |                |                |
| Instruction                        | <u>32,284</u>  | <u>49,535</u>  |
| Receipts Over (Under) Expenditures | -              | \$ (23,221)    |
| Unencumbered Cash, Beginning       | <u>-</u>       | <u>23,221</u>  |
| Unencumbered Cash, Ending          | <u>-</u>       | <u>-</u>       |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-19

TITLE I LOW INCOME FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>  | <u>6-30-18</u>  |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    |                 |                 |
| Federal aid                        | \$ 73,244       | \$ 83,502       |
| <u>Expenditures</u>                |                 |                 |
| Instruction                        | <u>73,244</u>   | <u>83,502</u>   |
| Receipts Over (Under) Expenditures | -               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-20

TITLE I MIGRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>   | <u>6-30-18</u>   |
|------------------------------------|------------------|------------------|
| <u>Receipts</u>                    |                  |                  |
| Federal aid                        | \$ <u>45,000</u> | \$ <u>50,000</u> |
| <u>Expenditures</u>                |                  |                  |
| Instruction                        | \$ 36,806        | \$ 42,124        |
| Instructional support staff        | 7,734            | 7,732            |
| Operations and maintenance         | <u>460</u>       | <u>144</u>       |
| Total Expenditures                 | \$ <u>45,000</u> | \$ <u>50,000</u> |
| Receipts Over (Under) Expenditures | -                | -                |
| Unencumbered Cash, Beginning       | <u>-</u>         | <u>-</u>         |
| Unencumbered Cash, Ending          | <u><u>-</u></u>  | <u><u>-</u></u>  |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-21

TITLE I EVEN START FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>  | <u>6-30-18</u>  |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    |                 |                 |
| Federal aid                        | -               | \$ 22,059       |
| <u>Expenditures</u>                |                 |                 |
| Instruction                        | <u>-</u>        | <u>22,059</u>   |
| Receipts Over (Under) Expenditures | -               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-22

TITLE II IMPROVING TEACHER QUALITY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>  | <u>6-30-18</u>  |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    |                 |                 |
| Federal aid                        | \$ 9,487        | \$ 11,130       |
| <u>Expenditures</u>                |                 |                 |
| Instruction                        | <u>9,487</u>    | <u>11,130</u>   |
| Receipts Over (Under) Expenditures | -               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-23

CCLC GRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>  | <u>6-30-18</u>  |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    |                 |                 |
| Tuition fees                       | \$ 5,579        | \$ 5,223        |
| Grant                              | <u>75,000</u>   | <u>75,000</u>   |
| Total Receipts                     | \$ 80,579       | \$ 80,223       |
| <u>Expenditures</u>                |                 |                 |
| Instruction                        | <u>80,579</u>   | <u>80,223</u>   |
| Receipts Over (Under) Expenditures | -               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-24

MIGRANT SUMMER SERVICES GRANT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>           | <u>6-30-18</u>  |
|------------------------------------|--------------------------|-----------------|
| <u>Receipts</u>                    | \$ -                     | -               |
| <u>Expenditures</u>                |                          |                 |
| Instruction                        | <u>2,608</u>             | <u>-</u>        |
| Receipts Over (Under) Expenditures | \$ (2,608)               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>                 | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>\$ (2,608)</u></u> | <u><u>-</u></u> |



UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 2-25

TITLE IVA STUDENT SUPPORT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the fiscal year ended June 30, 2019  
(with comparative actual totals for the prior year ended June 30, 2018)

|                                    | <u>6-30-19</u>  | <u>6-30-18</u>  |
|------------------------------------|-----------------|-----------------|
| <u>Receipts</u>                    |                 |                 |
| Federal aid                        | \$ 13,424       | -               |
| <u>Expenditures</u>                |                 |                 |
| Instruction                        | <u>13,424</u>   | <u>-</u>        |
| Receipts Over (Under) Expenditures | -               | -               |
| Unencumbered Cash, Beginning       | <u>-</u>        | <u>-</u>        |
| Unencumbered Cash, Ending          | <u><u>-</u></u> | <u><u>-</u></u> |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the fiscal year ended June 30, 2019

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 3

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the fiscal year ended June 30, 2019

| <u>Funds</u>           | <u>Beginning</u><br><u>Cash</u><br><u>Balance</u> | <u>Receipts</u>  | <u>Disbursements</u> | <u>Ending</u><br><u>Cash</u><br><u>Balance</u> |
|------------------------|---|------------------|----------------------|--|
| High School:           |   |                  |                      |  |
| Student Council        | \$ 9,646  | \$ 9,695         | \$ 13,210            | \$ 6,131                                       |
| Cheerleaders           | 990   | 7,356            | 7,477                | 869  |
| National Honor Society | -   | 353              | 710                  | (357)  |
| Softball               | 3,815   | 3,894            | 2,331                | 5,378  |
| Girls Basketball       | 1,127   | 547              | 1,606                | 68   |
| Boys Basketball        | 1,434   | 792              | 1,384                | 842  |
| Student Council Pink   | 11,962  | 6,323            | 8,487                | 9,798  |
| Cross Country          | 2,835   | -                | 186                  | 2,649  |
| Volleyball             | 1,222   | 821              | 804                  | 1,239  |
| Golf                   | 390   | -                | -                    | 390  |
| Baseball               | 1,833   | 5,388            | 6,664                | 557  |
| Class of 2018          | 2,662   | -                | 300                  | 2,362  |
| Class of 2019          | 4,270   | -                | 2,497                | 1,773  |
| Class of 2020          | 1,733   | 18,431           | 17,208               | 2,956  |
| Class of 2021          | 673   | 3,658            | 1,389                | 2,942  |
| Class of 2022          | -   | 2,702            | 100                  | 2,602  |
| Science Human A & P    | 210   | 120              | 207                  | 123  |
| Senior gifts           | 8,964   | -                | 503                  | 8,461  |
| E Club                 | 483   | 3,611            | 1,000                | 3,094  |
| Band                   | 9,191   | 2,719            | 3,458                | 8,452  |
| Curtain Callers        | 13,353  | 5,884            | 9,272                | 9,965  |
| Scholars Bowl          | 1,226   | -                | -                    | 1,226  |
| Lunch                  | -   | 6,939            | 6,939                | -  |
| Sales Tax              | -   | 5,259            | 5,259                | -  |
| Sub-total High School  | <u>\$ 78,019</u>                                  | <u>\$ 84,492</u> | <u>\$ 90,991</u>     | <u>\$ 71,520</u>                               |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 3  
(Continued)

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the fiscal year ended June 30, 2019

| <u>Funds</u>                | <u>Beginning</u><br><u>Cash</u><br><u>Balance</u> | <u>Receipts</u>  | <u>Disbursements</u> | <u>Ending</u><br><u>Cash</u><br><u>Balance</u> |
|-----------------------------|---|------------------|----------------------|--|
| Middle School:              |   |                  |                      |  |
| Student Council             | \$ 3,114  | \$ 16,295        | \$ 14,172            | \$ 5,237                                       |
| Cheerleaders                | 1,785   | 9,407            | 7,329                | 3,863  |
| Concession stand            | 1,231   | 5,818            | 3,940                | 3,109  |
| Activities                  | 1,131   | 6,914            | 6,801                | 1,244  |
| Lunch                       | -   | 13,710           | 13,710               | -  |
| Sales tax                   | -   | <u>2,297</u>     | <u>2,297</u>         | -  |
| Sub-total Middle School     | <u>\$ 7,261</u>                                   | <u>\$ 54,441</u> | <u>\$ 48,249</u>     | <u>\$ 13,453</u>                               |
| Elementary School:          |   |                  |                      |  |
| Book Club                   | \$ (126)  | \$ 2,361         | \$ 2,235             | \$ -   |
| G S Teachers                | 878   | 776              | 915                  | 739  |
| Memorial Fund               | 73  | -                | -                    | 73   |
| Community Service           | 683   | 702              | 815                  | 570  |
| Student Fundraising         | 1,277   | (126)            | -                    | 1,151  |
| Guided Reading              | <u>102</u>  | <u>-</u>         | <u>-</u>             | <u>102</u>                                     |
| Sub-total Elementary School | <u>\$ 2,887</u>                                   | <u>\$ 3,713</u>  | <u>\$ 3,965</u>      | <u>\$ 2,635</u>                                |
| Total Agency Funds          | <u>\$ 88,167</u>                                  | <u>\$142,646</u> | <u>\$143,205</u>     | <u>\$ 87,608</u>                               |

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES AND  
UNENCUMBERED CASH – REGULATORY BASIS  
For the fiscal year ended June 30, 2019

UNIFIED SCHOOL DISTRICT NO. 218  
Elkhart, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS  
SCHEDULE OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the fiscal year ended June 30, 2019

| <u>Funds</u>                  | <u>Beginning</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> | <u>Receipts</u>   | <u>Expenditures</u> | <u>Ending</u><br><u>Unencumbered</u><br><u>Cash</u><br><u>Balance</u> |
|-------------------------------|--|-------------------|---------------------|---|
| Gate Receipts:                |  |                   |                     |   |
| Athletics – High School       | \$ <u>12,194</u>   | \$ <u>61,797</u>  | \$ <u>64,976</u>    | \$ <u>9,015</u>   |
| School Projects:              |  |                   |                     |   |
| High School:                  |  |                   |                     |   |
| General Club                  | \$ 4,052   | \$ 2,149          | \$ 2,643            | \$ 3,558  |
| English                       | 710  | 1,000             | -                   | 1,710   |
| FFA                           | 15,039   | 38,661            | 42,145              | 11,555  |
| Shop                          | 577  | 305               | -                   | 882   |
| Home Economics Club           | 1,483  | 7,088             | 6,188               | 2,383   |
| Art                           | 2,589  | 1,070             | 1,947               | 1,712   |
| Music                         | 4,372  | 304               | 2,813               | 1,863   |
| Key Club                      | 1,563  | 1,422             | 781                 | 2,204   |
| Yearbook                      | 13,324   | 9,281             | 11,695              | 10,910  |
| Library                       | 538  | 261               | 409                 | 390   |
| PRA Activity                  | 1,469  | -                 | -                   | 1,469   |
| Business                      | 1,184  | 20                | -                   | 1,204   |
| School Climate                | 70   | -                 | -                   | 70  |
| Clearing Account              | -  | 70                | -                   | 70  |
| Special Education             | 434  | 344               | 229                 | 549   |
| Middle School:                |  |                   |                     |   |
| General Fund                  | 712  | 4,255             | 4,125               | 842   |
| Library                       | -  | 808               | 671                 | 137   |
| Elementary School:            |  |                   |                     |   |
| General Fund                  | <u>4,374</u>   | <u>310</u>        | <u>572</u>          | <u>4,112</u>  |
| Subtotal School Projects      | \$ <u>52,490</u>   | \$ <u>67,348</u>  | \$ <u>74,218</u>    | \$ <u>45,620</u>  |
| Total District Activity Funds | \$ <u>64,684</u>   | \$ <u>129,145</u> | \$ <u>139,194</u>   | \$ <u>54,635</u>  |

