

UNIFIED SCHOOL DISTRICT NO. 223
BARNES, KANSAS

INDEPENDENT AUDITOR'S REPORT
REGULATORY BASIS FINANCIAL STATEMENTS

JUNE 30, 2019

BRUNA AUDITING SERVICES LLC
DEREK BRUNA
CERTIFIED PUBLIC ACCOUNTANT
WASHINGTON, KANSAS

Unified School District No. 223
Barnes, Kansas
Financial Statements
For the fiscal year ended June 30, 2019

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 223
Barnes, Kansas 66933

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 223, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note A to meet the financial reporting requirements of the State of Kansas; 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

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my 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 I 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, I 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note A of the financial statement, the financial statement is prepared by the Unified School District No. 223 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A 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 my opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 223 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 my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 223 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 A.

Other Matters-Supplementary Information

My 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, and schedules of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds, (Statements 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my 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 A.

I 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. 223 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 10, 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 (Statement 3 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 A.

Bruna Auditing Services LLC

Derek Bruna CPA

Derek Bruna, CPA
November 11, 2019

SUMMARY STATEMENT OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
Regulatory Basis
For The Year Ended June 30, 2019

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	STATEMENT 1
								Ending Cash Balance
General Funds:								
General Fund	3-1	\$ 0	\$ 0	\$ 3,189,589	\$ 3,189,589	\$ 0	\$ 0	\$ 0
Supplemental General	3-2	107,595	0	991,783	1,017,584	81,794	0	81,794
Special Purpose Funds:								
At Risk-(K 12) Fund	3-3	0	0	230,000	230,000	0	0	0
Bilingual Education	3-4	18,243	0	25,000	28,264	14,979	0	14,979
Capital Outlay Fund	3-5	694,806	0	444,277	339,216	799,867	0	799,867
Driver Training	3-6	24,487	0	5,775	621	29,641	0	29,641
Food Service Fund	3-7	88,341	0	275,828	273,551	90,618	0	90,618
Professional Development Fund	3-8	34,998	0	11,896	16,696	30,198	0	30,198
Title IV A	3-9	0	0	12,111	12,111	0	0	0
Special Education Fund	3-10	192,750	0	753,170	731,822	214,098	0	214,098
Vocational Education Fund	3-11	0	0	234,520	234,520	0	0	0
Gifts and Grants Fund	3-12	19,029	0	27,708	19,357	27,380	0	27,380
Interest	3-13	0	0	0	0	0	0	0
Title I Fund-Migrant	3-14	0	0	0	0	0	0	0
Title I Fund-Current	3-15	0	0	49,523	49,523	0	0	0
Title I-Carryover	3-16	0	0	0	0	0	0	0
Title II A-Teacher Quality Fund	3-17	0	0	12,252	12,252	0	0	0
KPERS Retirement Fund	3-18	0	0	239,105	239,105	0	0	0
Contingency Reserve Fund	3-19	185,000	0	0	0	185,000	0	185,000
Textbook Rental Fund	3-20	50,087	0	22,140	32,555	39,672	0	39,672
Small Rural School Fund	3-21	0	0	16,143	16,143	0	0	0
Bond and Interest Funds:								
Bond and Interest Fund	3-22	1,582	0	171	1,753	0	0	0
Activity Fund	4	13,441	0	215,770	209,167	20,044	0	20,044
Total Reporting Entity (Excluding Agency)		\$ 1,430,359	\$ 0	\$ 6,756,761	\$ 6,653,829	\$ 1,533,291	\$ 0	\$ 1,533,291

Composition of Cash		Total Cash	Less Agency Funds (Statement 5)	Total Cash Excluding Agency/Trust Funds
Investments		1,626,307		(93,016)
Money Market Accounts			1,513,247	1,513,291
Money Market Accounts Other			113,060	1,533,291
Certificate of Deposit			0	1,533,291
			0	1,533,291

UNIFIED SCHOOL DISTRICT NO. 223
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NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

Unified School District No. 223 is a municipal Corporation established under Kansas Statute. All USDs in Kansas are required to be audited under K.S.A. 75-1122. The District is governed by an elected seven member board. The financial statements present the financial condition and results of operation of the district. The District's major operations include primary and secondary education for young people. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

The Kansas Municipal Audit and Accounting Guide will be referred to as KMAAG throughout the notes.

Basis of Presentation/Fund Description

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, restricts, or limitations. The following are Regulatory Basis Fund Types:

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

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.

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

Business fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Fiduciary Funds:

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

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

Basis of Accounting-KMAAG Regulatory Basis of Accounting (Formerly Statutory Basis)

The KMAAG regulatory audit requirement of K.S.A. 75-1122 applies to each individual municipality as defined in K.S.A. 75-1117. The KMAAG regulatory financial reporting entity is comprised of the "municipality" as defined in K.S.A. 75-1117, as a minimum, and may also include certain separate legal entities referred to as "related municipal entities" as defined by KMAAG.

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future 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

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deferred inflows or outflows, other than those mentioned above.

GAAP Basis Financial Statements - Minimum Requirements. GAAP basis financial statements are financial statements prepared in accordance with "Governmental Accounting and Financial Reporting Standards" as promulgated by the Governmental Accounting Standards Board (GASB). For KMAAG purposes, if GAAP basis financial statements are presented, the basic financial statements and notes must be presented at a minimum. All other supplemental schedules are optional. However, the KMAAG mandatory note disclosures (if applicable) must still be presented even though they might not otherwise be required by GAAP to be included in the notes. KMAAG does not provide an example of GAAP financial statements.

Regulatory Basis Financial Statements - Minimum Requirements. If GAAP basis financial statements are not presented, then: 1) a GAAP waiver resolution must be passed, and 2) regulatory basis financial statements including regulatory-required supplementary information, must be presented. Regulatory basis financial statements are financial statements prepared in accordance with the guidelines of KMAAG. Such financial statements are prepared on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas and prepared in accordance with the prescribed format established by KMAAG.

The regulatory basis financial statement consists of a single basic financial statement which is a summary statement containing all funds and related municipalities included in the financial reporting entity and demonstrating compliance with the cash basis law. The remainder of the required financial information to be presented is considered regulatory-required supplementary information which includes 1) a fund summary schedule containing all funds and showing compliance with the budget law for those funds required to be budgeted, 2) individual fund schedules for all funds except agency funds, with budget comparisons for those funds required to be budgeted, 3) a fund summary schedule, for agency funds only, showing cash balances and changes therein, and 4) special schedules unique to the municipality. Note: Regulatory-required supplementary information are the additional schedules that are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide and are not to be considered as required supplementary information as defined by auditing standards generally accepted in the United States of America. In addition, the KMAAG mandatory note disclosures must be presented and must include all disclosures necessary for fair presentation in accordance with the KMAAG regulatory basis framework. All other schedules that may be presented are optional.

Departure from GAAP

A waiver from the requirement to prepare and audit GAAP basis financial statements is necessary *only if* the municipality decides to present regulatory basis financial statements. A waiver is not required for financial statements that are prepared in accordance with the GAAP basis framework but include certain departures from GAAP. For example, if GAAP financial statements are presented but do not include the management discussion and analysis, this would be a departure from GAAP. However, even lacking the management discussion and analysis required supplementary information, the basic financial statements may still be presented on a GAAP basis framework, thus a waiver would not be required. The District has approved a resolution that is compliance with K.S.A. 75-1120a(c) waiving the annual for application of GAAP for the year ended 6/30/18. This waiver is completed annually and allows the District 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 balance, 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 generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement.

Reimbursed Expenses

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. 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. The Municipality records

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

2018 Financial Data

Amounts that are shown for 2018 in the accompanying financial statements are included where practical, only to provide a basis for comparison with 2019, and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

Cash and Time Deposits

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost. 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 investments.

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.

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 Balance

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. There are no bonds payable at fiscal year end.

Ad Valorem Tax Revenue

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

Budgetary Data

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication the hearing may be held and the governing body may amend the budget at that time. These taxes become a lien against all

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property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, Interest, Title I Migrant, Title IIA-Teacher Quality, Title I Current and Carryover, Small Rural School Fund, Title IVA, and Federal Funds.

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

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of revenues, expenditures, and fund balances. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
Compliance With Kansas Statutes and Other Finance Related Legal Matters
There are no noted violations with such compliance requirements.

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

NOTE C- DEPOSITS AND INVESTMENTS
Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk. Cash balances from all funds are combined and invested to the extent available in certificates of deposits and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality'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 year-end the carrying amount of the district's deposits, including certificates of deposit and money market accounts was \$1,626,307. The district checking account balances were \$1,513,247. Agency and activity accounts \$113,060. Any differences between the carrying amount and the bank balance are outstanding checks and deposits in transit. Of the bank balance, \$430,717 was covered by FDIC insurance and the remaining balance was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the district's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a third-party custodial agreement signed by

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all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

Investment Policy

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit investment choices. Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2019.

The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

Concentration of Credit Risk

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

Custodial Credit Risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality 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 D- FRINGE BENEFIT PLAN I.R.C. 125

The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The District shall pay the cost of a single health care premium for each teacher up to and including an amount of \$515.50 per month. No cash-in-lieu arrangements will be considered under any circumstances. Participation in the district group health plan is mandatory to receive this benefit.

Any employee may reduce his/her salary by an amount up to the statutory limit on non-taxable benefits as set forth in the program. Items by which the employee may reduce his/her contract are as follows: Group Medical Insurance, Disability Insurance, Group term life insurance up to \$50,000, Cancer Insurance, Medical Reimbursement, Dependent Care, Dental and Vision Insurance, and Health Savings Accounts. The District provides full family health insurance coverage for the Superintendent and for the principals with the designated common carrier.

The plan year runs from September 1 to August 31st annually. The maximum benefit allowance per employee is \$2700/yr for the year ended June 30, 2019. The maximum for the dependent care reimbursement account is \$5000 annually.

NOTE E- CONTINGENT LIABILITIES

The district has not computed or recorded the potential liability for sick/vacation leave that is available to all full time employees. The amount varies by position. (Please refer to the negotiated agreement for further specification.)

NOTE F- COMPENSATED ABSENCES

The District's policies regarding vacation and sick leave are: Teachers are allowed nine days sick leave accumulative to 90 days and three personal leave, non-accumulative; the Superintendent is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 20 days annual vacation leave; the principals are allowed 12 days sick leave accumulative to 60 days and two days personal leave accumulative to three days; the U.S.D. clerk/secretary is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the building secretaries are allowed nine days sick leave accumulative to 30 days and two days personal leave, non-accumulative; the cooks and teachers' aides are allowed nine days sick leave accumulative to 30 days and two days personal leave, non-accumulative; the custodians are allowed 12 days sick leave accumulative to 60 days, two days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the maintenance/transportation supervisor is allowed 12 days sick-leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the U.S.D. treasurer/central office secretary is allowed 12 days sick leave accumulative to 60 days, three days personal leave, non-accumulative, and 12 days annual leave, non-accumulative; the bus drivers are allowed nine days sick leave accumulative to 30 days and 2 personal days leave, non-accumulative.

After 5 years of consecutive and continuous service in USD #223, teachers who retire in the district under KPERS guidelines shall be paid for unused sick leave up to a maximum of 60 days at the amount of half rate of substitute pay per day for every day of unused sick leave that they may have accumulated at the end of the contract year at which retirement is to take place. In order to receive benefits for payment of unused sick leave, the teacher must notify the central office by the end of their contract period that their intention of retirement will take place the following year.

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After 5 years of consecutive and continuous years of service in USD #223, teachers who resign their position, or their contract is terminated shall be paid for unused sick leave up to a maximum of 90 days in the amount of half of substitute pay for every day of unused sick leave that they may have accumulated at the end of the contract year at which the resignation/termination is to take place. Liability for compensated absences is not reflected in the financial statements.

NOTE G- DEFINED BENEFIT PENSION PLAN

Plan description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, 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 or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate 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 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.

Net Pension Liability

At June 30, 2019, the School District's proportionate share of the collective net pension liability reported by KPERS was \$3,273,028. 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 nonemployer 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 or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2019

NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

NOTE J- FIDUCIARY/TRUST TYPE FUNDS

The District does not currently have any of these funds in their financial statement FYE 6/30/19.

NOTE K- OTHER POST-EMPLOYMENT BENEFITS

As provided by K.S.A 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of *the* applicable premium, conceptually, the local government 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 these financial statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE L- IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$158,060 subsequent to June 30, 2019 and as required by K.S.A. 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 M- LONG-TERM DEBT

The District is not responsible for any long term debt.

NOTE N- CAPITAL PROJECT COMPLIANCE

The District currently has no capital projects being undertaken.

NOTE O- LITIGATION CONTINGENCIES

The District currently has no litigation contingencies that it is involved in.

NOTE P- COMMITMENT AND CONTINGENCIES

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2019.

NOTE Q- SUBSEQUENT EVENTS

These financial statements considered subsequent events through November 11, 2019 the date the financial statements were available to be issued.

NOTE R- RISK MANAGEMENT

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 223
 Barnes, Kansas
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

Note S- INTER-FUND TRANSACTIONS

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

FROM	TO	2018	2019
General	Professional Development	\$ 0	5,000
General	Special Education	595,802	636,777
General	Vocational Ed	201,454	227,932
General	At Risk K-12	210,000	155,000
General	Bilingual	40,000	15,000
	Totals	1,047,256	1,039,709
Supplemental General	Special Education	81,831	88,553
Supplemental General	At Risk	0	75,000
Supplemental General	Professional Development	10,000	5,000
Supplemental General	Bilingual	0	10,000
	Totals	91,831	178,553
Bond	Capital Outlay	0	1,753
	Totals	0	1,753
	Totals	1,139,087	1,220,015

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

UNIFIED SCHOOL DISTRICT NO. 223
 Barnes, Kansas
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2019

Note T-INTER-GOVERNMENTAL ASSISTANCE STATE

Type of Aid	2018	2019
General State Aid	\$ 2,111,869	2,161,744
Supplemental	0	20,443
Effective Schools	105	0
State Safety	4,897	3,675
Professional Development	2,066	1,896
Governor's Teaching Award	1,000	1,000
Mentor Teacher	2,970	3,169
Safe Schools	0	8,125
Technical Ed	0	1,338
State Special Ed	442,927	491,780
School District Mill Levy	474,541	511,460
Food Service	0	2,156
KPERS Employer Cont.	287,225	239,105
Totals	3,327,600	3,445,891

Note T-INTER-GOVERNMENTAL ASSISTANCE FEDERAL

Type of Aid	2018	2019
Title I Fund	\$ 50,028	49,523
Special Ed	2,611	0
Academic Enrich	1,485	12,111
Youth Risk Behavior	150	157
Effective Instruction	11,293	12,252
Food Service-Breakfast	15,098	16,446
Food Service-Other	77,078	81,256
Reserve Fund	6,000	1,000
Title I C Migrant	2,070	0
Totals	165,813	172,745

Federal programs in which the school district participated have specified for what purpose funds are to be expended. All funds unexpended at June 30, 2019 are restricted to federal program specified expenditures.

**REGULATORY - REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

STATEMENT 2

Fund	Statement Number	Certified Budget	Adjustments		Adjustments For		Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
			To Comply With Legal Max	Qualifying Budget Credits	To Comply With Legal Max	Qualifying Budget Credits			
General Funds:									
General Fund	3-1	\$ 3,261,612	(96,628)	\$ 24,605	\$ 3,189,589	\$ 3,189,589	\$ 3,189,589	\$ 0	
Supplemental General	3-2	1,041,353	(29,314)	5,545	1,017,584	1,017,584	1,017,584	0	
Special Purpose Funds:									
At Risk (K-12)	3-3	230,000	0	0	230,000	230,000	230,000	0	
Bilingual Education	3-4	64,226	0	0	64,226	28,264	28,264	(35,962)	
Capital Outlay	3-5	795,000	0	0	795,000	339,216	339,216	(455,784)	
Driver Training	3-6	26,900	0	0	26,900	621	621	(26,279)	
Food Service	3-7	344,320	0	0	344,320	273,551	273,551	(70,769)	
Professional Development	3-8	27,600	0	0	27,600	16,696	16,696	(10,904)	
Special Education	3-10	838,118	0	0	838,118	731,822	731,822	(106,296)	
Vocational Education	3-11	260,780	0	0	260,780	234,520	234,520	(26,260)	
Gifts and Grants Fund	3-12	53,500	0	0	53,500	19,357	19,357	(34,143)	
KPERS	3-18	419,492	0	0	419,492	239,105	239,105	(180,387)	
Bond and Interest Funds:									
Bond And Interest	3-22	0	0	0	0	1,753	1,753	1,753	
TOTALS		\$ 7,362,901	(125,942)	\$ 30,150	\$ 7,267,109	\$ 6,322,078	\$ (945,031)		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-1

GENERAL FUND

	<u>Prior Year</u>		<u>Current Year</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Transactions</u>	<u>Transactions</u>		<u>(Under)</u>
Cash Receipts				
Taxes in Process	\$ 0	\$ 0	\$ 0	\$ 0
Current Tax	0	0	0	0
Delinquent Tax	0	0	0	0
State Equilization Aid	2,586,409	2,673,204	2,682,893	(9,689)
Misc	0	0	0	0
KPERS	0	0	0	0
Special Education Aid	442,927	491,780	578,719	(86,939)
Supplemental State Aid	0	0	0	0
Interest on Idle Funds	0	0	0	0
Reimbursements	52,077	24,605	0	24,605
Total Cash Receipts	\$ 3,081,413	\$ 3,189,589	\$ 3,261,612	\$ (72,023)
Expenditures				
Instruction	\$ 1,503,507	\$ 1,448,505	\$ 1,390,981	\$ 57,524
Student Support Services	95,208	96,326	100,600	(4,274)
Instructional Support Staff	94,654	68,008	71,380	(3,372)
General Administration	101,761	101,678	101,680	(2)
School Administration	69,587	93,819	95,680	(1,861)
Other Central Services/Operations & Maintenance	160,833	331,611	334,600	(2,989)
Student Transportation Services	8,607	9,933	10,180	(247)
Other Supplemental Service	0	0	0	0
Operating Transfers	1,047,256	1,039,709	1,156,511	(116,802)
Adjustment For Legal Max	0	0	(96,628)	96,628
Adjustment for Reimbursements	0	0	24,605	(24,605)
Total Expenditures	\$ 3,081,413	\$ 3,189,589	\$ 3,189,589	\$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ 0	\$ 0		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2019
(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

STATEMENT 3-2

SUPPLEMENTAL GENERAL FUND

	Prior Year Actual Transactions	Current Year		Variance Over (Under)
		Actual Transactions	Budget	
Cash Receipts				
Ad Valorem	\$ 20,319	\$ 26,278	\$ 11,819	\$ 14,459
Current Tax	939,254	853,696	818,158	35,538
Delinquent Tax	5,050	5,450	9,710	(4,260)
Motor Vehicle Tax - 16/20 Truck	61,489	68,099	67,285	814
Misc	7,603	250	0	250
RV/Comm Tax	16,337	12,272	5,750	6,522
State Aid	0	20,443	21,035	(592)
Reimbursement	0	5,295	0	5,295
Transfers	0	0	0	0
Total Cash Receipts	\$ 1,050,052	\$ 991,783	\$ 933,757	\$ 58,026
Expenditures				
Instruction	\$ 142,195	\$ 178,803	\$ 170,000	\$ 8,803
School Administration	101,228	91,000	91,000	0
General Administration	98,800	127,500	127,500	0
Support Service	0	0	0	0
Central Services	6,639	3,582	9,000	(5,418)
Operation and Maintenance	372,309	224,191	295,600	(71,409)
Transportation	197,102	213,955	231,500	(17,545)
Operating Transfers	91,831	178,553	116,753	61,800
Adjustment for Reimbursements	0	0	5,545	(5,545)
Adjustment For Legal Max	0	0	(29,314)	29,314
Total Expenditures	\$ 1,010,104	\$ 1,017,584	\$ 1,017,584	\$ 0
Receipts Over (Under) Expenditures	39,948	(25,801)		
Unencumbered Cash - Beginning	67,647	107,595		
Unencumbered Cash - Ending	\$ 107,595	\$ 81,794		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-3

AT RISK (K-12) FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Revenue	\$	\$	\$	\$
Transfer	210,000	230,000	230,000	0
Total Cash Receipts	<u>210,000</u>	<u>230,000</u>	<u>230,000</u>	<u>0</u>
Expenditures				
Instruction	210,000	230,000	230,000	0
Transportation	0	0	0	0
Total Expenditures	<u>210,000</u>	<u>230,000</u>	<u>230,000</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash - Ending	<u>0</u>	<u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-4

BILINGUAL EDUCATION

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Transfer from Interest	\$ 0	\$ 0	\$ 16,000	\$ (16,000)
Transfer from General	40,000	15,000	20,000	(5,000)
Transfer from Supp General	0	10,000	10,000	0
Total Cash Receipts	<u>40,000</u>	<u>25,000</u>	<u>46,000</u>	<u>(21,000)</u>
Expenditures				
Instruction	<u>34,668</u>	<u>28,264</u>	<u>64,226</u>	<u>(35,962)</u>
Total Expenditures	<u>34,668</u>	<u>28,264</u>	<u>64,226</u>	<u>(35,962)</u>
Receipts Over (Under) Expenditures	\$ 5,332	(3,264)		
Unencumbered Cash - Beginning	<u>12,911</u>	<u>18,243</u>		
Unencumbered Cash - Ending	<u>18,243</u>	<u>14,979</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-5CAPITAL OUTLAY

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Ad Volorem Tax	\$ 7,700	\$ 9,969	\$ 4,459	\$ 5,510
Ad Volorem In Process	353,492	385,917	407,571	(21,654)
Delinquent Tax	1,849	1,982	5,479	(3,497)
Motor Vehicle Tax	24,502	25,743	38,156	(12,413)
Rec Vehicle Tax	295	296	389	(93)
Commercial/16-20	6,243	4,363	2,873	1,490
Interest on Idle Funds	0	0	0	0
Misc Receipts	9,862	12,482	0	12,482
Insurance Receipts	2,329	169	0	169
Transfers	0	1,753	500	1,253
State Aid	0	0	0	0
E-rate Receipts	0	1,603	0	1,603
Total Cash Receipts	<u>406,272</u>	<u>444,277</u>	<u>459,427</u>	<u>(15,150)</u>
Expenditures				
Instruction	45,014	21,514	200,000	(178,486)
Support Services	0	0	0	0
General Administration	0	0	0	0
Operations & Maintenance	186,382	162,101	435,000	(272,899)
Transportation	163,648	30,785	150,000	(119,215)
Architect/Engineering	1,200	2,026	10,000	(7,974)
Building Additions	0	122,790	0	122,790
Other	0	0	0	0
Total Expenditures	<u>396,244</u>	<u>339,216</u>	<u>795,000</u>	<u>(455,784)</u>
Receipts Over (Under) Expenditures	10,028	105,061		
Unencumbered Cash - Beginning	<u>684,778</u>	<u>694,806</u>		
Unencumbered Cash - Ending	<u>\$ 694,806</u>	<u>799,867</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-6DRIVER TRAINING

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 2,816	\$ 3,675	\$ 3,250	\$ 425
Reimbursements	0	0	0	0
Miscellaneous	2,150	2,100	11,000	(8,900)
Operating Transfers	0	0	0	0
Total Cash Receipts	<u>4,966</u>	<u>5,775</u>	<u>14,250</u>	<u>(8,475)</u>
Expenditures				
Instruction	4,531	110	9,900	(9,790)
Vehicle Operating & Maintenance	1,175	511	17,000	(16,489)
Total Expenditures	<u>5,706</u>	<u>621</u>	<u>26,900</u>	<u>(26,279)</u>
Receipts Over (Under) Expenditures	(740)	5,154		
Unencumbered Cash - Beginning	<u>25,227</u>	<u>24,487</u>		
Unencumbered Cash - Ending	<u>24,487</u>	<u>29,641</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-7

FOOD SERVICE FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Federal Aid	\$ 92,176	\$ 0	\$ 0	0
State Aid	2,081	99,858	101,700	(1,842)
Meals	148,124	151,292	182,000	(30,708)
Interest	20,921	23,975	25,000	(1,025)
Grant	0	0	0	0
Miscellaneous	0	703	0	703
Transfer	527	0	1,000	(1,000)
Total Cash Receipts	<u>263,829</u>	<u>275,828</u>	<u>309,700</u>	<u>(33,872)</u>
Expenditures				
Operations & Maintenance	0	0	0	0
Food Service Operations	265,348	273,551	344,320	(70,769)
Total Expenditures	<u>265,348</u>	<u>273,551</u>	<u>344,320</u>	<u>(70,769)</u>
Receipts Over (Under) Expenditures	(1,519)	2,277		
Unencumbered Cash - Beginning	<u>89,860</u>	<u>88,341</u>		
Unencumbered Cash - Ending	\$ <u>88,341</u>	\$ <u>90,618</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-8

PROFESSIONAL DEVELOPMENT FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Revenue	\$ 105	\$ 0	\$ 5,000	\$ (5,000)
State Aid	2,066	1,896	3,125	(1,229)
Transfer General	10,000	5,000	500	4,500
Transfer Supplemental/ LOB	0	5,000	5,000	0
Total Cash Receipts	<u>12,171</u>	<u>11,896</u>	<u>13,625</u>	<u>(1,729)</u>
Expenditures				
Instructional Support Staff	<u>12,158</u>	<u>16,696</u>	<u>27,600</u>	<u>(10,904)</u>
Total Expenditures	<u>12,158</u>	<u>16,696</u>	<u>27,600</u>	<u>(10,904)</u>
Receipts Over (Under) Expenditures	13	(4,800)		
Unencumbered Cash - Beginning	<u>34,985</u>	<u>34,998</u>		
Unencumbered Cash - Ending	<u>\$ 34,998</u>	<u>30,198</u>		

UNIFIED SCHOOL DISTRICT NO. 223
Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2019
(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

STATEMENT 3-9

FEDERAL FUNDS

TITLE IV A

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>1,485</u>	\$ <u>12,111</u>
Cash Disbursements	<u>1,485</u>	<u>12,111</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-10

SPECIAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 442,927	\$ 491,780	\$ 0	\$ 491,780
Federal Sources	21,530	6,831	15,000	(8,169)
Interest	1,060	21,009	20,000	1,009
Miscellaneous	0	0	0	0
Transfer	152,875	233,550	764,484	(530,934)
Operating Transfers/ LOB	81,831	0	0	0
Total Cash Receipts	<u>700,223</u>	<u>753,170</u>	<u>799,484</u>	<u>(46,314)</u>
Expenditures				
Instruction	625,617	668,521	757,168	(88,647)
Operations/Maintenance	6,175	6,780	8,500	(1,720)
Transportation	57,194	56,521	72,450	(15,929)
Total Expenditures	<u>688,986</u>	<u>731,822</u>	<u>838,118</u>	<u>(106,296)</u>
Receipts Over (Under) Expenditures	11,237	21,348		
Unencumbered Cash - Beginning	<u>181,513</u>	<u>192,750</u>		
Unencumbered Cash - Ending	\$ <u>192,750</u>	\$ <u>214,098</u>		

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-11

VOCATIONAL EDUCATION FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Miscellaneous/Reimb	\$ 16,847	\$ 3,494	\$ 20,000	\$ (16,506)
Federal	0	3,094	0	3,094
Transfer from General	201,454	227,932	240,780	(12,848)
Total Cash Receipts	<u>218,301</u>	<u>234,520</u>	<u>260,780</u>	<u>(26,260)</u>
Expenditures				
Instruction	218,301	234,520	260,780	(26,260)
Total Expenditures	<u>218,301</u>	<u>234,520</u>	<u>260,780</u>	<u>(26,260)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	0	0		
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>		

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STATEMENT 3-12

GIFTS AND GRANTS

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Cash Receipts				
Contributions & Donations	\$ 11,151	\$ 27,708	\$ 19,029	\$ 8,679
Total Cash Receipts	<u>11,151</u>	<u>27,708</u>	<u>19,029</u>	<u>8,679</u>
Expenditures				
Instructional & Educational Mat	13,167	19,357	53,500	(34,143)
Total Expenditures	<u>13,167</u>	<u>19,357</u>	<u>53,500</u>	<u>(34,143)</u>
Receipts Over (Under) Expenditures	(2,016)	8,351		
Unencumbered Cash - Beginning	<u>21,045</u>	<u>19,029</u>		
Unencumbered Cash - Ending	\$ <u>19,029</u>	\$ <u>27,380</u>		

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Regulatory Basis

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

STATEMENT 3-13

INTEREST

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Interest Holding	\$ <u> 0</u>	\$ <u> 0</u>
Total Cash Receipts	<u> 0</u>	<u> 0</u>
 Expenditures		
Transfer to Vo Ag	0	0
Transfer to Food Service	0	0
Transfer to Sp Ed	0	0
Transfer to Capital Outlay	0	0
Bilingual	<u> 0</u>	<u> 0</u>
Total Expenditures	<u> 0</u>	<u> 0</u>
 Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u> 0</u>	<u> 0</u>
Unencumbered Cash - Ending	\$ <u> 0</u>	\$ <u> 0</u>

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ACTUAL AND BUDGET
Regulatory Basis
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STATEMENT 3-14

	<u>TITLE I C MIGRANT</u>	
	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ <u>2,070</u>	\$ <u>0</u>
Total Cash Receipts	<u><u>2,070</u></u>	<u><u>0</u></u>
Expenditures		
Instruction	<u>2,070</u>	<u>0</u>
Total Expenditures	<u><u>2,070</u></u>	<u><u>0</u></u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

STATEMENT 3-15

TITLE I - CURRENT

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal	\$ <u>50,028</u>	\$ <u>49,523</u>
Total Cash Receipts	<u><u>50,028</u></u>	<u><u>49,523</u></u>
Expenditures		
Instruction	<u>50,028</u>	<u>49,523</u>
Total Expenditures	<u><u>50,028</u></u>	<u><u>49,523</u></u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

UNIFIED SCHOOL DISTRICT NO. 223
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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

STATEMENT 3-16

TITLE I CARRYOVER

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Intergovernmental Revenue	\$ 0	\$ 0
Federal	<u>0</u>	<u>0</u>
Total Cash Receipts	<u><u>0</u></u>	<u><u>0</u></u>
Expenditures		
Instruction	0	0
Support Service	<u>0</u>	<u>0</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

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SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis
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(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

STATEMENT 3-17

FEDERAL FUNDS

TITLE II A

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>11,293</u>	\$ <u>12,252</u>
Cash Disbursements	<u>11,293</u>	<u>12,252</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-18

KPERS

	<u>Prior Year Actual</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts Flow Through	\$ <u>287,225</u>	\$ <u>239,105</u>	\$ <u>419,492</u>	\$ <u>(180,387)</u>
Total Cash Receipts	<u><u>287,225</u></u>	<u><u>239,105</u></u>	<u><u>419,492</u></u>	<u><u>(180,387)</u></u>
Expenditures Instruction	<u>287,225</u>	<u>239,105</u>	<u>419,492</u>	<u>(180,387)</u>
Total Expenditures	<u><u>287,225</u></u>	<u><u>239,105</u></u>	<u><u>419,492</u></u>	<u><u>(180,387)</u></u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>		

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

STATEMENT 3-19

CONTINGENCY RESERVE

	Prior Year Actual	Current Year Actual
Cash Receipts/Transfer	\$ <u>0</u>	\$ <u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>185,000</u>	<u>185,000</u>
Unencumbered Cash - Ending	\$ <u>185,000</u>	\$ <u>185,000</u>

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STATEMENT 3-20

TEXTBOOK & STUDENT MATERIAL REVOLVING

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Textbook Rental & Fees	<u>20,612</u>	<u>22,140</u>
Total Cash Receipts	<u>20,612</u>	<u>22,140</u>
Expenditures		
Textbooks Materials & Supplies	<u>18,952</u>	<u>32,555</u>
Total Expenditures	<u>18,952</u>	<u>32,555</u>
Receipts Over (Under) Expenditures	1,660	(10,415)
Unencumbered Cash - Beginning	<u>48,427</u>	<u>50,087</u>
Unencumbered Cash - Ending	\$ <u>50,087</u>	\$ <u>39,672</u>

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

STATEMENT 3-21

SMALL RURAL SCHOOLS

	Prior Year Actual	Current Year Actual
Cash Receipts		
Small Rural School	\$ <u>52,702</u>	\$ <u>16,143</u>
Total Cash Receipts	<u>52,702</u>	<u>16,143</u>
Expenditures		
School Improvement/Equipment	<u>52,702</u>	<u>16,143</u>
Total Expenditures	<u>52,702</u>	<u>16,143</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

UNIFIED SCHOOL DISTRICT NO. 223

Barnes, Kansas

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

For The Year Ended June 30, 2019

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

STATEMENT 3-22

BOND AND INTEREST FUND

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Motor Vehicle Tax	\$ 0	\$ 0	\$ 0	\$ 0
RV/Comm/16-20 Tax	0	0	0	0
Back Taxes	208	171	0	171
Ad Valorem Taxes	0	0	0	0
State Aid	0	0	0	0
Miscellaneous	0	0	0	0
Total Cash Receipts	<u>208</u>	<u>171</u>	<u>0</u>	<u>171</u>
Expenditures				
Bond Principal	0	0	0	0
Bond Interest	0	0	0	0
Transfer	0	1,753	0	1,753
Bond Fees	0	0	0	0
Total Expenditures	<u>0</u>	<u>1,753</u>	<u>0</u>	<u>1,753</u>
Receipts Over (Under) Expenditures	208	(1,582)		
Unencumbered Cash - Beginning	<u>1,374</u>	<u>1,582</u>		
Unencumbered Cash - Ending	\$ <u>1,582</u>	\$ <u>0</u>		

SCHEDULE OF RECEIPTS AND EXPENDITURES
ACTUAL AND BUDGET
Regulatory Basis

For The Year Ended June 30, 2019
(With Comparative Actual Totals for Prior Year Ended June 30, 2018)

Fund	STATEMENT 4									
	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance			
Hanover High School										
Organizations/Classes										
Freshman	50		97	70	77				77	
Sophomores	439		102	405	136				136	
Juniors	2,021		16,433	14,373	4,081				4,081	
Seniors	102		1,898	1,804	196				196	
Art Club	527		131	2	656				656	
Annual Club	3,803		4,250	6,302	1,751				1,751	
Music	675		458	819	314				314	
Cheerleaders	413		4,442	4,309	546				546	
FBLA	326		25,748	20,649	5,425				5,425	
FFA	18,932		24,181	22,753	20,360				20,360	
FCCLA	2,824		0	175	2,649				2,649	
H-Club	133		1,759	1,716	176				176	
Jr. High Cheerleaders	401		0	0	401				401	
HS Scholar Bowl	273		440	514	199				199	
National Honor Society	635		965	903	697				697	
Junior High FBLA	333		0	0	333				333	
Student Council	408		705	384	729				729	
Thespians	1,071				1,071				1,071	
Subtotal Hanover Agency Funds	33,364	0	81,609	75,178	39,795	0	0	0	39,795	
Student Activities										
Athletic Fee	10,101		62,002	57,322	14,781				14,781	
Weight Room	704		5,260	5,334	630				630	
Wildcat Scholarship	4		2,821	2,741	84				84	
Revolving/Clearing Accounts	0		1,000	1,000	0				0	
Lunch	0		47,609	47,463	146				146	
Library	0		29	29	0				0	
Textbooks	0		7,111	7,111	0				0	
Revolving Music	0		214	214	0				0	
Revolving Vo-Ag	0		589	589	0				0	
Revolving Wood	0		1,539	1,539	0				0	
Revolving Art	0		250	250	0				0	
Petty Cash	(0)		1,739	1,739	(0)				(0)	
Student - Act Petty Cash	0				0				0	
Subtotal Hanover Activity Funds	10,810	0	130,163	125,331	15,642	0	0	0	15,642	
Total Hanover Activity/Agency	44,174	0	211,772	200,509	55,437	0	0	0	55,437	

This is not a budgeted fund
See Accountant's Report and Accompanying Notes

SCHEDULE OF RECEIPTS AND EXPENDITURES

ACTUAL AND BUDGET

Regulatory Basis

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

SCHOOL ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash Balance	STATEMENT 4 (Continued)	
						Add Outstanding Encumbrances & A/P	Ending Cash Balance
Linn High School							
Yearbook	9,031		6,770	548	15,253		15,253
National Honor Society Alumni	60		0	0	60		60
Buildg Scholarship	8,647		7,531	8,375	7,803		7,803
National Honor Society	330		3,249	2,041	1,538		1,538
Scholars Bowl	231		0	0	231		231
Class of 2019	2,087		24	1,780	331		331
Class of 2018	1,996		0	0	1,996		1,996
Class of 2021	2,848		9,205	5,465	6,588		6,588
Class of 2020	5,716		6,209	8,152	3,773		3,773
Class of 2022	0		3,314	2,492	822		822
Class of 2017	277		0	277	0		0
Class of 2009	61		0	61	0		0
Art Club	403		942	957	388		388
Linn Music	266		0	0	266		266
FBLA	1,804		13,200	10,092	4,912		4,912
FFA	2,952		13,852	13,991	2,813		2,813
FCCLA	2,368		7,732	8,175	1,925		1,925
L-Club	714		8,726	8,403	1,037		1,037
Jr. High Cheerleaders	410		0	0	410		410
Pepclub/Cheerleaders	644		2,273	2,294	623		623
Student Council	1,771		5,741	6,037	1,475		1,475
Thespian	601		961	584	978		978
Subtotal Linn Agency Funds	\$ 43,216	0	\$ 89,729	79,724	53,221	0	\$ 53,221
Administrative Activities	\$ 1,951		17,135	15,266	3,820		3,820
Athletic Fee	680		4,840	4,938	582		582
Revolving/Clearing Accounts							
Lunch	0		46,514	46,514	0		0
Textbooks	0		9,730	9,730	0		0
Revolving Music	0		333	333	0		0
Revolving Vo-Ag	593		490	1,083	0		0
Revolving Wood	0		80	80	0		0
Revolving Art	(593)		1,073	480	(0)		(0)
Petty Cash	0		2,019	2,019	0		0
Student - Act Petty Cash	0		3,393	3,393	0		0
Subtotal Linn Activity Funds	2,631	0	85,607	83,836	4,402	0	4,402
Total Linn Activity/Agency	45,847	0	175,336	163,560	57,623	0	57,623

This is not a budgeted fund.
See Accountant's Report and Accompanying Notes