

UNIFIED SCHOOL DISTRICT NO. 286

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2019

Unified School District No. 286
Sedan, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2019

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Unified School District No. 286
Sedan, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2019

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 286
Sedan, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 286, Sedan, Kansas, a municipality, as of and for the 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 District's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 286, Sedan, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the 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. 286, Sedan, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 286, Sedan, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Report on Supplementary Information

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

Prior Year Comparative Analysis

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. 286, Sedan, Kansas, as of June 30, 2018 (not presented herein) and have issued our report thereon dated November 15, 2018, which contained an unmodified opinion on the basic financial statement. The June 30, 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 June 30, 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 June 30, 2018 financial statement. The June 30, 2018 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the June 30, 2018 financial statement or to the June 30, 2018 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 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.

Respectfully Submitted,

Rodney M. Burns, CPA, LLC

December 19, 2019

Unified School District No. 286
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General (2)	\$ 1,543	3,287,467	3,287,435	1,575	480	2,055
Supplemental General	53,176	1,063,989	1,059,389	57,776	359,394	417,170
Special Purpose:						
At Risk 4 Year Old						
At Risk K-12	65,029	543,854	480,084	128,799		128,799
Virtual Education						
Capital Outlay	1,094,825	235,384	134,424	1,195,785	124,529	1,320,314
Driver Training	20,572	8,533	4,200	24,905		24,905
Food Service	32,068	283,344	256,207	59,205	2,198	61,403
Professional Development	380			380		380
Special Education	348,865	538,987	751,310	136,542	2,981	139,523
Career and Postsecondary Education	12,869	103,888	116,747	10		10
Gifts and Grants		9,021	9,021		9,021	9,021
KPERs Special Retirement Contribution		241,707	241,707			
Contingency Reserve	145,967			145,967		145,967
Textbook and Student Material Revolving	22,554	4,445	5,343	21,656		21,656
Recreation Commission	7,513	22,784	28,221	2,076		2,076
Blue Cross Blue Shield Foundation Grant		1,699	1,699			
REAP Grant	7,942	43,878	51,820			
Title I		88,869	88,869			
Improving Teacher Quality		14,133	14,133			
Social and Emotional Learning	3,908		1,210	2,698		2,698
Kansas Reading Roadmap	(12,743)	27,449	14,706			
Title IV-A		13,782	13,782		4,603	4,603
Allelulia Grant		6,997	4,721	2,276		2,276
Gate Receipts	6,228	52,316	56,055	2,489		2,489
Special Projects	16,755	4,057	3,106	17,706		17,706
Total Primary Government (1)	<u>1,827,451</u>	<u>6,596,583</u>	<u>6,624,189</u>	<u>1,799,845</u>	<u>503,206</u>	<u>2,303,051</u>
Composition of Cash:						
Certificates of Deposit						1,000,000
Demand Deposits						1,344,549
Due from State of Kansas						204,704
Petty Cash Advance						1,500
Less: Agency Funds						(247,700)
Adjustment for Rounding						(2)
Total Primary Government (1)						<u>2,303,051</u>

(1) Excluding Agency Funds

(2) Increased \$1,500 from last year's financial statements to include Petty Cash Authorization not included previously.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

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.

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2019:

General Fund -- the chief operating fund. Used to account for all unrestricted 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 revenue sources that are intended for specific purposes.

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

C. Basis of Accounting

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

The Kansas Municipal Audit and Accounting Guide 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 Kansas Municipal Audit and Accounting Guide 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. 286
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Notes to Financial Statements
For the Year Ended June 30, 2019

The School 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 School to use the regulatory basis of accounting.

D. Budgets

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 funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2019, the District had no such amendments. However, after the budget was adopted, the State Department of Education reduced the budgets of the General Fund and Supplemental General Fund to the legal maximum amounts of \$3,287,435 and \$1,059,389, respectively. These legal maximum budgets are computed based on audited full-time equivalent enrollment.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. 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 expenditure authority) lapse at year-end.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

A legal operating budget is not required for capital project funds, agency funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Blue Cross Blue Shield Foundation Grant Fund
REAP Grant Fund
Title I Fund
Improving Teacher Quality Fund
Social and Emotional Learning Fund
Kansas Reading Roadmap Fund
Title IV-A Fund
Gate Receipts Fund
Special Projects Fund

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.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. 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 rates established by Kansas Statutes. This interest is retained by the county.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

Taxes levied to finance the budget are made available to the school 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.

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.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 **In-Substance Receipt in Transit**

The District received \$204,704 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. \$157,584 of these receipts were for the General Fund and \$47,120 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

Note 3 **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located 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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2019 and held no investments throughout the year.

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.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

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

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2019, the carrying amount of the District's deposits was \$2,344,549 and the bank balance was \$2,599,132. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$2,099,132 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

Note 4 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2019 were as follows:

<u>Issue</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>
<u>Contracted Liabilities:</u>				
Early Retirement Program	\$ 35,344	21,344	21,328	35,360
Total Contractual Indebtedness	<u>35,344</u>	<u>21,344</u>	<u>21,328</u>	<u>35,360</u>

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

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Total</u>
Early Retirement Plan	\$ 17,160	9,360	6,240	2,600	<u>35,360</u>

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

Note 5 Claims and Judgments

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of December 19, 2019, current year grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2018 to 2019, and there were no settlements that exceeded insurance coverage in the past three years.

Note 6 Interfund Transfers

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	\$ 415,055
General Fund	Capital Outlay Fund	K.S.A. 72-5167	29,470
General Fund	Driver Training Fund	K.S.A. 72-5167	4,200
General Fund	Food Service Fund	K.S.A. 72-5167	892
General Fund	Special Education Fund	K.S.A. 72-5167	478,497
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	102,972
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	128,799
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	45,600
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	21,437

Note 7 Other Long-Term Obligations from Operations

Compensated Absences.

The school district's leave policy allows crediting each certified employee with (13) thirteen days leave per year - (14) fourteen per year after fifteen years service - up to a maximum of (75) seventy five days. Classified year-round employees accrue (12) twelve days leave per year. Classified nine-month employees accrue (9) nine days leave per year. At retirement certified employees with ten years or more of service are compensated for a maximum of (50) fifty days of accumulated leave at the current substitute teacher pay rate. At retirement, classified employees with ten years or more of service are compensated for a maximum of (30) thirty days of accumulated leave at their current rate of pay. At the end of each contract year each employee is compensated for days in excess of their respective maximum, at the same rate they would receive if they had retired.

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Notes to Financial Statements
For the Year Ended June 30, 2019

Early Retirement Incentive Plan

The school district's professional employee early retirement plan provides the following:

1. Employee will receive \$520 per month towards a district sponsored health insurance plan, paid by the district through the month of their sixty fifth birthday if:
 - a. Employee has reached the age of sixty-two and has 20 or more years of service
 - b. Employee has reached the age of sixty and has 25 or more years of service
2. Employee will receive \$520 per month towards a district sponsored health insurance plan, paid by the district for the first twelve months following their retirement school year if:
 - a. Employee has not reached the age of sixty and has 25 or more years of service

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 of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the 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 14.59% and 13.21% , respectively, for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Unified School District No. 286
Sedan, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2019

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million 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.

2018 House Substitute for Senate Bill 109 provided additional funding for the KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$241,707 from the State of Kansas (for the employer share) and \$136,608 (for the employee share) for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,251,566. 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. Data from the June 30, 2019 KPERS report was not available at the date of this report. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

Note 8 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 9 Subsequent Events

The District has evaluated subsequent events through December 19, 2019, the date which the financial statement was available to be issued.

Unified School District No. 286
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 3,389,065	(101,630)		3,287,435	3,287,435	
Supplemental General	1,088,753	(29,364)		1,059,389	1,059,389	
Special Purpose:						
At Risk 4 Year Old	25,000			25,000		25,000
At Risk K-12	486,000			486,000	480,084	5,916
Virtual Education	10,000			10,000		10,000
Capital Outlay	1,200,000			1,200,000	134,424	1,065,576
Driver Training	6,700			6,700	4,200	2,500
Food Service	289,406		29,153	318,559	256,207	62,352
Professional Development	380			380		380
Special Education	778,800			778,800	751,310	27,490
Career and Postsecondary Education	130,069			130,069	116,747	13,322
KPERs Special Retirement Contribution	379,683			379,683	241,707	137,976
Recreation Commission	28,221			28,221	28,221	
Totals	<u>7,812,077</u>	<u>(130,994)</u>	<u>29,153</u>	<u>7,710,236</u>	<u>6,359,724</u>	<u>1,350,512</u>

Unified School District No. 286
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Miscellaneous	\$	32		32
Revenue from State Sources				
General State Aid	2,835,460	2,808,938	2,808,008	930
Special Education Aid	412,606	478,497	479,376	(879)
Total Revenue from State Sources	<u>3,248,066</u>	<u>3,287,435</u>	<u>3,287,384</u>	<u>51</u>
Total Cash Receipts	<u>3,248,066</u>	<u>3,287,467</u>	<u>3,287,384</u>	<u>83</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	978,296	1,050,702	1,030,000	(20,702)
Non-Certified Salaries	3,958	580	7,500	6,920
Group Insurance	201,631	206,336	210,000	3,664
Social Security	65,050	67,880	70,000	2,120
Other Employee Benefits	25,606	19,164	31,000	11,836
Purchased Property Services			10,000	10,000
Other Miscellaneous Purchased Services			300	300
Supplies and Materials	38,252	14,000	40,000	26,000
Other		5,084		(5,084)
Total Instruction	<u>1,312,793</u>	<u>1,363,746</u>	<u>1,398,800</u>	<u>35,054</u>
Support Services - Students				
Certified Salaries	26,042	26,816	27,000	184
Non-Certified Salaries			20,000	20,000
Group Insurance	5,489	6,017	5,500	(517)
Social Security	1,919	1,991	2,000	9
Other Employee Benefits	23	18	25	7
Purchased Professional and Technical Services	528	4,962	3,500	(1,462)
Purchased Property Services			17,000	17,000
Repairs and Maintenance	15,024	19,172		(19,172)
Other Purchased Services			800	800
Supplies and Materials	46	586	200	(386)
Other	45,867	30,894	40,658	9,764
Total Support Services - Students	<u>94,938</u>	<u>90,456</u>	<u>116,683</u>	<u>26,227</u>
Support Services - Instr. Staff				
Non-Certified Salaries	21,756	25,126	22,000	(3,126)
Group Insurance	5,452	6,013	5,500	(513)
Social Security	12,745	12,520	16,000	3,480
Other Employee Benefits	323	122	200	78
Purchased Professional and Technical Services			10,000	10,000
Purchased Property Services			10,000	10,000
Other Purchased Services			6,374	6,374
Supplies and Materials	416			
Books and Periodicals	975	663	400	(263)
Miscellaneous Supplies		772	1,000	228
Property (Equipment & Furnishings)		1,256	8,000	6,744
Other			783	783
Total Support Services - Instr. Staff	<u>41,667</u>	<u>46,472</u>	<u>80,257</u>	<u>33,785</u>

Unified School District No. 286
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
General Administration				
Certified Salaries	\$ 50,950	52,970	77,100	24,130
Group Insurance	6,815	6,791	6,000	(791)
Social Security	3,443	3,544	6,000	2,456
Other Employee Benefits	42	32	100	68
Purchased Professional and Technical Services		27	12,400	12,373
Purchased Property Services		208	1,550	1,342
Communication Services	12,473	17,451	10,500	(6,951)
Other Miscellaneous Purchased Services	519	5,160	1,500	(3,660)
Supplies and Materials	2,584	4,060	1,600	(2,460)
Property (Equipment & Furnishings)	773	1,110	500	(610)
Other	16,876	13,562	13,000	(562)
Total General Administration	<u>94,475</u>	<u>104,915</u>	<u>130,250</u>	<u>25,335</u>
School Administration				
Certified Salaries	140,856	146,436	128,700	(17,736)
Non-Certified Salaries	49,930	51,380	50,500	(880)
Group Insurance	17,521	18,512	16,500	(2,012)
Social Security	13,263	13,756	31,335	17,579
Other Employee Benefits	250	213	300	87
Purchased Professional and Technical Services	2,718	136	100	(36)
Purchased Property Services		20	4,000	3,980
Communication Services			1,000	1,000
Other Miscellaneous Purchased Services	753	836	800	(36)
Supplies and Materials	532	123	500	377
Property (Equipment & Furnishings)	4,301	1,491		(1,491)
Other	3,452	6,070	1,000	(5,070)
Total School Administration	<u>233,576</u>	<u>238,973</u>	<u>234,735</u>	<u>(4,238)</u>
Operations and Maintenance				
Non-Certified Salaries	132,533	129,535	145,000	15,465
Group Insurance	23,257	30,049	21,360	(8,689)
Social Security	9,613	9,524	10,763	1,239
Other Employee Benefits	118	86	500	414
Purchased Professional and Technical Services	2,540	2,782	8,500	5,718
Repairs and Maintenance	805	5,417	4,000	(1,417)
Other Purchased Property Services	1,574	4,402	3,500	(902)
Supplies and Materials	30,065	28,685	31,680	2,995
Other	4,368	4,368	4,400	32
Property (Equipment & Furnishings)			1,000	1,000
Other	211	7,089	9,000	1,911
Total Operations and Maintenance	<u>205,084</u>	<u>221,937</u>	<u>239,703</u>	<u>17,766</u>
Vehicle Operation Services				
Non-Certified Salaries	93,574	96,047	100,600	4,553
Social Security	6,198	6,323	6,500	177
Other Employee Benefits	36	24	100	76
Property (Equipment & Furnishings)	494			
Equipment	1,226	2,444	1,000	(1,444)
Other	2,335	3,397	5,400	2,003
Total Vehicle Operation Services	<u>103,863</u>	<u>108,235</u>	<u>113,600</u>	<u>5,365</u>
Vehicle Servicing/Maintenance				
Non-Certified Salaries			18,500	18,500
Group Insurance	5,463	5,989	12,000	6,011
Social Security	57	57	3,800	3,743
Other Employee Benefits	935	928	1,300	372
Purchased Professional and Technical Services	486	1,426	3,500	2,074
Purchased Property Services			1,000	1,000
Supplies and Materials	3,277	2,287	6,000	3,713
Property (Equipment & Furnishings)			3,000	3,000
Total Vehicle Servicing/Maintenance	<u>10,218</u>	<u>10,687</u>	<u>49,100</u>	<u>38,413</u>

Unified School District No. 286
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Other Student Transportation Services				
Non-Certified Salaries	\$ 9,077	7,943	8,500	557
Social Security	695	593	650	57
Other Employee Benefits	10	5	10	5
Other Purchased Services	121	8,015	500	(7,515)
Total Other Student Transportation Services	<u>9,903</u>	<u>16,556</u>	<u>9,660</u>	<u>(6,896)</u>
Support Services - Other				
Non-Certified Salaries	40,518	42,145	45,000	2,855
Employee Benefits	7,186	3,341		(3,341)
Group Insurance	5,583	6,109	5,500	(609)
Social Security	2,884	2,752	3,000	248
Other Employee Benefits	35	25	12,200	12,175
Total Support Services - Other	<u>56,206</u>	<u>54,372</u>	<u>65,700</u>	<u>11,328</u>
Fund Transfers				
At Risk 4-Year Old			25,000	25,000
At Risk K-12	339,340	415,055	320,000	(95,055)
Capital Outlay	218,490	29,470		(29,470)
Virtual Education			10,000	10,000
Driver Training		4,200		(4,200)
Food Service		892	4,000	3,108
Special Education	415,312	478,497	479,377	880
Career and Postsecondary Education	112,200	102,972	112,200	9,228
Total Fund Transfers	<u>1,085,342</u>	<u>1,031,086</u>	<u>950,577</u>	<u>(80,509)</u>
Budget Adjustments				
Legal Max Adjustment			(101,630)	(101,630)
Total Expenditures and Transfers	<u>3,248,065</u>	<u>3,287,435</u>	<u>3,287,435</u>	
Receipts Over (Under) Expenditures and Transfers	1	32		
Unencumbered Cash, Beginning (1)	1,542	1,543		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>1,543</u>	<u>1,575</u>		

(1) Increased \$1,500 from last year's financial statements to include petty cash authorization not previously reported.

Unified School District No. 286
 Supplemental General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 407,224	387,387	355,760	31,627
Delinquent Taxes	18,810	15,697	4,876	10,821
Total Revenue from Local Sources	<u>426,034</u>	<u>403,084</u>	<u>360,636</u>	<u>42,448</u>
Revenue from County Sources				
Motor Vehicle Tax	59,965	53,818	50,229	3,589
Recreational Vehicle Tax	1,108	1,105	648	457
Commercial Vehicle Tax		11	1,297	(1,286)
Total Revenue from County Sources	<u>61,073</u>	<u>54,934</u>	<u>52,174</u>	<u>2,760</u>
Revenue from State Sources				
Supplemental State Aid	612,080	605,971	593,403	12,568
Total Cash Receipts	<u>1,099,187</u>	<u>1,063,989</u>	<u>1,006,213</u>	<u>57,776</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		30,521		(30,521)
Group Insurance		2,314		(2,314)
Supplies and Materials	69,107	74,085	75,000	915
Textbooks		20,988	3,000	(17,988)
Audio Visual and Software	23,391	59,932	25,000	(34,932)
Miscellaneous Supplies			17,781	17,781
Property (Equipment & Furnishings)	36,414	21,021	100,000	78,979
Other	613	2,973	1,000	(1,973)
Total Instruction	<u>129,525</u>	<u>211,834</u>	<u>221,781</u>	<u>9,947</u>
Support Services - Students				
Purchased Professional and Technical Services			31,000	31,000
Other			4,100	4,100
Total Support Services - Students			<u>35,100</u>	<u>35,100</u>
Support Services - Instr. Staff				
Purchased Professional and Technical Services	81,024	40,632	49,779	9,147
Property (Equipment & Furnishings)	77,692	85,194	50,000	(35,194)
Total Support Services - Instr. Staff	<u>158,716</u>	<u>125,826</u>	<u>99,779</u>	<u>(26,047)</u>
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	19,303	20,753	20,550	(203)
Repairs and Maintenance	149,145	143,005	76,550	(66,455)
Repair of Buildings	10,243	102,954	115,206	12,252
Insurance	101,994	102,360	91,000	(11,360)
Heating	23,777	20,733	18,000	(2,733)
Electricity	103,254	99,673	103,500	3,827
Total Operations and Maintenance	<u>407,716</u>	<u>489,478</u>	<u>424,806</u>	<u>(64,672)</u>
Vehicle Operation Services				
Insurance			11,000	11,000
Motor Fuel	29,548	33,842	30,000	(3,842)
Property (Equipment & Furnishings)	149		21,000	21,000
Total Vehicle Operation Services	<u>29,697</u>	<u>33,842</u>	<u>62,000</u>	<u>28,158</u>
Vehicle Servicing/Maintenance				
Purchased Professional and Technical Services	8,559	2,573	17,900	15,327
Fund Transfers				
At Risk K-12	65,029	128,799	128,799	
Food Service		45,600	45,600	
Special Education	301,904	21,437	52,988	31,551
Total Fund Transfers	<u>366,933</u>	<u>195,836</u>	<u>227,387</u>	<u>31,551</u>
Budget Adjustments				
Legal Max Adjustment			(29,364)	(29,364)
Total Expenditures and Transfers	<u>1,101,146</u>	<u>1,059,389</u>	<u>1,059,389</u>	

Unified School District No. 286
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ (1,959)	4,600		
Unencumbered Cash, Beginning	55,135	53,176		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>53,176</u>	<u>57,776</u>		

Unified School District No. 286
At Risk 4 Year Old Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	\$ 13,919			
Operating Transfers				
Transfer from General Fund			25,000	(25,000)
Total Cash Receipts	13,919		25,000	(25,000)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	13,919		25,000	25,000
Total Expenditures and Transfers	13,919		25,000	25,000
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 339,340	415,055	320,000	95,055
Transfer from Supplemental General Fund	65,029	128,799	128,799	
Total Cash Receipts	<u>404,369</u>	<u>543,854</u>	<u>448,799</u>	<u>95,055</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	296,101	309,288	325,000	15,712
Non-Certified Salaries	70,623	119,067	80,000	(39,067)
Social Security	26,068	30,994	30,000	(994)
Other Employee Benefits	11,353	20,735	15,000	(5,735)
Purchased Professional and Technical Services	166		1,000	1,000
Supplies and Materials			10,000	10,000
Textbooks			10,000	10,000
Property (Equipment & Furnishings)			10,000	10,000
Other			5,000	5,000
Total Expenditures and Transfers	<u>404,311</u>	<u>480,084</u>	<u>486,000</u>	<u>5,916</u>
Receipts Over (Under) Expenditures and Transfers	58	63,770		
Unencumbered Cash, Beginning	<u>64,971</u>	<u>65,029</u>		
Unencumbered Cash, Ending	<u>65,029</u>	<u>128,799</u>		

Unified School District No. 286
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		10,000	(10,000)
Total Cash Receipts			<u>10,000</u>	<u>(10,000)</u>
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services			10,000	10,000
Total Expenditures and Transfers			<u>10,000</u>	<u>10,000</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 286
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 37,278	75,206	71,294	3,912
Delinquent Taxes	1,289	1,336	440	896
Interest on Investments	5,656	5,864	6,500	(636)
Other Revenue From Local Sources	25,827	78,972	25,000	53,972
Total Revenue from Local Sources	<u>70,050</u>	<u>161,378</u>	<u>103,234</u>	<u>58,144</u>
Revenue from County Sources				
Motor Vehicle Tax	4,205	6,625	6,126	499
Recreational Vehicle Tax	102	121	79	42
Commercial Vehicle Tax		2	158	(156)
Total Revenue from County Sources	<u>4,307</u>	<u>6,748</u>	<u>6,363</u>	<u>385</u>
Revenue from State Sources				
General State Aid	19,329	37,788	37,787	1
Operating Transfers				
Transfer from General Fund	218,490	29,470		29,470
Total Cash Receipts	<u>312,176</u>	<u>235,384</u>	<u>147,384</u>	<u>88,000</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)			250,000	250,000
Support Services - Students				
Property (Equipment & Furnishings)			30,000	30,000
Support Services - Instr. Staff				
Property (Equipment & Furnishings)			30,000	30,000
General Administration				
Property (Equipment & Furnishings)			30,000	30,000
School Administration				
Other		8,154		(8,154)
Operations and Maintenance				
Property (Equipment & Furnishings)	9,359		100,000	100,000
Student Transportation				
Property (Equipment & Furnishings)	101,470		140,000	140,000
Facilities Acquisition/Construction				
Building Repair and Remodeling	117,849	126,270	300,000	173,730
Architect Services			20,000	20,000
Total Facilities Acquisition/Construction	<u>117,849</u>	<u>126,270</u>	<u>320,000</u>	<u>193,730</u>
Architectural and Engineering Services				
Purchased Professional and Technical Services			300,000	300,000
Site Improvements				
Total Architectural and Engineering Services	<u>120,000</u>		<u>300,000</u>	<u>300,000</u>
Total Expenditures and Transfers	<u>348,678</u>	<u>134,424</u>	<u>1,200,000</u>	<u>1,065,576</u>
Receipts Over (Under)				
Expenditures and Transfers	(36,502)	100,960		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	1,131,327	1,094,825		
Unencumbered Cash, Ending	<u>1,094,825</u>	<u>1,195,785</u>		

Unified School District No. 286
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Fees	\$ 1,247	1,246	1,300	(54)
Revenue from State Sources				
General State Aid	2,816	3,087	2,730	357
Operating Transfers				
Transfer from General Fund		4,200		4,200
Total Cash Receipts	<u>4,063</u>	<u>8,533</u>	<u>4,030</u>	<u>4,503</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	4,000	4,200	5,000	800
Social Security	294		500	500
Other Employee Benefits	4		100	100
Purchased Professional and Technical Services	20		100	100
Total Instruction	<u>4,318</u>	<u>4,200</u>	<u>5,700</u>	<u>1,500</u>
Vehicle Operation/Maintenance				
Motor Fuel			1,000	1,000
Total Expenditures and Transfers	<u>4,318</u>	<u>4,200</u>	<u>6,700</u>	<u>2,500</u>
Receipts Over (Under)				
Expenditures and Transfers	(255)	4,333		
Unencumbered Cash, Beginning	<u>20,827</u>	<u>20,572</u>		
Unencumbered Cash, Ending	<u>20,572</u>	<u>24,905</u>		

Unified School District No. 286
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 43,397	41,544	44,542	(2,998)
Adults and Non-Reimbursable Programs	5,769	6,455	5,180	1,275
Other Revenue From Local Sources	5,281	1,482		1,482
Total Revenue from Local Sources	<u>54,447</u>	<u>49,481</u>	<u>49,722</u>	<u>(241)</u>
Revenue from State Sources				
General State Aid	2,341	2,304	1,848	456
Revenue from Federal Sources				
Federal Financial Assistance	165,833	175,321	146,168	29,153
Other Federal Financial Assistance	9,287	9,746	10,000	(254)
Total Revenue from Federal Sources	<u>175,120</u>	<u>185,067</u>	<u>156,168</u>	<u>28,899</u>
Operating Transfers				
Transfer from General Fund			4,000	(4,000)
Transfer from Supplemental General Fund		46,492	45,600	892
Total Operating Transfers		<u>46,492</u>	<u>49,600</u>	<u>(3,108)</u>
Total Cash Receipts	<u>231,908</u>	<u>283,344</u>	<u>257,338</u>	<u>26,006</u>
Expenditures and Transfers				
Operations and Maintenance				
Non-Certified Salaries	6,563	10,049	8,000	(2,049)
Other Purchased Services			4,000	4,000
Other Miscellaneous Purchased Services	2,487	344		(344)
Supplies and Materials	650	129	2,500	2,371
Property (Equipment & Furnishings)		2,540	2,500	(40)
Other		731	156	(575)
Total Operations and Maintenance	<u>9,700</u>	<u>13,793</u>	<u>17,156</u>	<u>3,363</u>
Food Service Operations				
Non-Certified Salaries	66,955	68,714	70,000	1,286
Group Insurance	16,357	17,815	17,500	(315)
Social Security	3,244	3,551	4,500	949
Other Employee Benefits	60	109	250	141
Other Miscellaneous Purchased Services	1,637	2,190	2,500	310
Supplies and Materials	4,978	5,737		(5,737)
Food and Milk	133,048	142,498	160,000	17,502
Miscellaneous Supplies			10,000	10,000
Property (Equipment & Furnishings)	149	54	2,500	2,446
Other	541	1,746	5,000	3,254
Total Food Service Operations	<u>226,969</u>	<u>242,414</u>	<u>272,250</u>	<u>29,836</u>
Budget Credit Adjustment			29,153	29,153
Total Expenditures and Transfers	<u>236,669</u>	<u>256,207</u>	<u>318,559</u>	<u>62,352</u>
Receipts Over (Under)				
Expenditures and Transfers	(4,761)	27,137		
Unencumbered Cash, Beginning	<u>36,829</u>	<u>32,068</u>		
Unencumbered Cash, Ending	<u>32,068</u>	<u>59,205</u>		

Unified School District No. 286
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Property Services			380	380
Total Expenditures and Transfers			<u>380</u>	<u>380</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	380	380		
Unencumbered Cash, Ending	<u>380</u>	<u>380</u>		

Unified School District No. 286
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Federal Financial Assistance	\$ 2,706			
Medicaid Title XIX	27,707	39,053	30,000	9,053
Total Revenue from Federal Sources	<u>30,413</u>	<u>39,053</u>	<u>30,000</u>	<u>9,053</u>
Operating Transfers				
Transfer from General Fund	415,312	478,497	479,376	(879)
Transfer from Supplemental General Fund	301,904	21,437	52,988	(31,551)
Total Operating Transfers	<u>717,216</u>	<u>499,934</u>	<u>532,364</u>	<u>(32,430)</u>
Total Cash Receipts	<u>747,629</u>	<u>538,987</u>	<u>562,364</u>	<u>(23,377)</u>
Expenditures and Transfers				
Instruction				
Non-Certified Salaries	1,129	7,806	5,000	(2,806)
Social Security			500	500
Other Employee Benefits	1	5	100	95
Tuition		145		(145)
LEA Payments to COOP's/Interlocals	252,486	265,238	275,000	9,762
LEA State Aid Flowthrough Payments to COOP's/Interlocals	393,298	458,575	475,000	16,425
Supplies and Materials	921	1,934	2,500	566
Property (Equipment & Furnishings)	368	2,098	1,000	(1,098)
Total Instruction	<u>648,203</u>	<u>735,801</u>	<u>759,100</u>	<u>23,299</u>
Operations and Maintenance				
Repairs and Maintenance	2,819	1,599	3,000	1,401
Property (Equipment & Furnishings)			1,000	1,000
Total Operations and Maintenance	<u>2,819</u>	<u>1,599</u>	<u>4,000</u>	<u>2,401</u>
Vehicle Operation Services				
Non-Certified Salaries	9,514	10,135	10,000	(135)
Social Security	685	743	1,000	257
Other Employee Benefits	10	8	100	92
Insurance	514	524	1,000	476
Supplies and Materials	64			
Motor Fuel	2,675	2,500	3,500	1,000
Other			100	100
Total Vehicle Operation Services	<u>13,462</u>	<u>13,910</u>	<u>15,700</u>	<u>1,790</u>
Total Expenditures and Transfers	<u>664,484</u>	<u>751,310</u>	<u>778,800</u>	<u>27,490</u>
Receipts Over (Under)				
Expenditures and Transfers	83,145	(212,323)		
Unencumbered Cash, Beginning	<u>265,720</u>	<u>348,865</u>		
Unencumbered Cash, Ending	<u>348,865</u>	<u>136,542</u>		

Unified School District No. 286
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Miscellaneous	\$ 1,414	916	5,000	(4,084)
Operating Transfers				
Transfer from General Fund	112,200	102,972	112,200	(9,228)
Total Cash Receipts	<u>113,614</u>	<u>103,888</u>	<u>117,200</u>	<u>(13,312)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	93,582	100,297	100,000	(297)
Social Security	5,651	6,909	7,500	591
Other Employee Benefits	62	54	2,500	2,446
Purchased Professional and Technical Services		38		(38)
Other Purchased Services	120			
Tuition	2,149	2,478	5,000	2,522
Other Miscellaneous Purchased Services			1,000	1,000
Supplies and Materials	4,475	6,521	7,500	979
Textbooks	2,506	144	5,000	4,856
Property (Equipment & Furnishings)		306	1,569	1,263
Total Expenditures and Transfers	<u>108,545</u>	<u>116,747</u>	<u>130,069</u>	<u>13,322</u>
Receipts Over (Under)				
Expenditures and Transfers	5,069	(12,859)		
Unencumbered Cash, Beginning	<u>7,800</u>	<u>12,869</u>		
Unencumbered Cash, Ending	<u>12,869</u>	<u>10</u>		

Unified School District No. 286
 Gifts and Grants Fund
 Summary of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	2,250
Revenue from Federal Sources		
Kansas Safe and Secure Schools		6,771
Total Cash Receipts		9,021
Expenditures and Transfers		
Instruction		
General Supplies and Materials		9,021
Total Expenditures and Transfers		9,021
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 286
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 279,404	241,707	379,683	(137,976)
Total Cash Receipts	<u>279,404</u>	<u>241,707</u>	<u>379,683</u>	<u>(137,976)</u>
Expenditures and Transfers				
Instruction				
Employee Benefits	<u>197,610</u>	<u>172,603</u>	<u>268,533</u>	<u>95,930</u>
Support Services - Students				
Employee Benefits	<u>3,332</u>	<u>2,905</u>	<u>4,528</u>	<u>1,623</u>
Support Services - Instr. Staff				
Employee Benefits	<u>2,749</u>	<u>1,946</u>	<u>3,736</u>	<u>1,790</u>
General Administration				
Employee Benefits	<u>6,737</u>	<u>5,731</u>	<u>9,155</u>	<u>3,424</u>
School Administration				
Employee Benefits	<u>29,950</u>	<u>25,833</u>	<u>40,699</u>	<u>14,866</u>
Operations and Maintenance				
Employee Benefits	<u>16,992</u>	<u>14,595</u>	<u>23,090</u>	<u>8,495</u>
Student Transportation				
Employee Benefits	<u>13,488</u>	<u>11,340</u>	<u>18,329</u>	<u>6,989</u>
Food Service Operations				
Employee Benefits	<u>8,546</u>	<u>6,754</u>	<u>11,613</u>	<u>4,859</u>
Total Expenditures and Transfers	<u>279,404</u>	<u>241,707</u>	<u>379,683</u>	<u>137,976</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Unified School District No. 286
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>145,967</u>	<u>145,967</u>
Unencumbered Cash, Ending	<u><u>145,967</u></u>	<u><u>145,967</u></u>

Unified School District No. 286
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Student Fees	\$ 8,780	4,445
Total Cash Receipts	<u>8,780</u>	<u>4,445</u>
Expenditures and Transfers		
Instruction		
Other Revenue From Local Sources		93
Tuition		4,875
Property (Equipment & Furnishings)	<u>587</u>	<u>375</u>
Total Expenditures and Transfers	<u>587</u>	<u>5,343</u>
Receipts Over (Under)		
Expenditures and Transfers	8,193	(898)
Unencumbered Cash, Beginning	<u>14,361</u>	<u>22,554</u>
Unencumbered Cash, Ending	<u><u>22,554</u></u>	<u><u>21,656</u></u>

Unified School District No. 286
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 1,208	18,450	17,283	1,167
Delinquent Taxes	1,182	692		692
Total Revenue from Local Sources	<u>2,390</u>	<u>19,142</u>	<u>17,283</u>	<u>1,859</u>
Revenue from County Sources				
Motor Vehicle Tax	3,594	3,597	3,298	299
Recreational Vehicle Tax	80	44	42	2
Commercial Vehicle Tax		1	85	(84)
Total Revenue from County Sources	<u>3,674</u>	<u>3,642</u>	<u>3,425</u>	<u>217</u>
Total Cash Receipts	<u>6,064</u>	<u>22,784</u>	<u>20,708</u>	<u>2,076</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>21,000</u>	<u>28,221</u>	<u>28,221</u>	
Total Expenditures and Transfers	<u>21,000</u>	<u>28,221</u>	<u>28,221</u>	
Receipts Over (Under)				
Expenditures and Transfers	(14,936)	(5,437)		
Unencumbered Cash, Beginning	<u>22,449</u>	<u>7,513</u>		
Unencumbered Cash, Ending	<u>7,513</u>	<u>2,076</u>		

Unified School District No. 286
Blue Cross Blue Shield Foundation Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 1,000	1,699
Total Cash Receipts	<u>1,000</u>	<u>1,699</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>1,000</u>	<u>1,699</u>
Total Expenditures and Transfers	<u>1,000</u>	<u>1,699</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Unified School District No. 286
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 8,227	43,878
Total Cash Receipts	<u>8,227</u>	<u>43,878</u>
Expenditures and Transfers		
Instruction		
Supplies and Materials	8,227	43,878
Other	<u>7,942</u>	<u>7,942</u>
Total Expenditures and Transfers	<u>8,227</u>	<u>51,820</u>
Receipts Over (Under)		
Expenditures and Transfers		(7,942)
Unencumbered Cash, Beginning	<u>7,942</u>	<u>7,942</u>
Unencumbered Cash, Ending	<u><u>7,942</u></u>	<u><u>7,942</u></u>

Unified School District No. 286
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 89,498	88,869
Total Cash Receipts	<u>89,498</u>	<u>88,869</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	65,785	74,054
Employee Benefits	4,827	
Social Security		5,437
Supplies and Materials	<u>18,886</u>	<u>9,378</u>
Total Expenditures and Transfers	<u>89,498</u>	<u>88,869</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 286
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 13,121	14,133
Total Cash Receipts	<u>13,121</u>	<u>14,133</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	773	375
Social Security	59	29
Purchased Professional and Technical Services	4,917	8,908
Supplies and Materials		29
Other	<u>7,672</u>	
Total Instruction	<u>13,421</u>	<u>9,341</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services		<u>4,792</u>
Total Expenditures and Transfers	<u>13,421</u>	<u>14,133</u>
Receipts Over (Under)		
Expenditures and Transfers	(300)	
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled	<u>300</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

Unified School District No. 286
Social and Emotional Learning Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from State Sources		
General State Aid	\$ 25,000	
Total Cash Receipts	<u>25,000</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	13,875	1,125
Social Security	1,039	85
General Supplies and Materials	<u>6,178</u>	
Total Expenditures and Transfers	<u>21,092</u>	<u>1,210</u>
Receipts Over (Under)		
Expenditures and Transfers	3,908	(1,210)
Unencumbered Cash, Beginning		<u>3,908</u>
Unencumbered Cash, Ending	<u>3,908</u>	<u>2,698</u>

Unified School District No. 286
Kansas Reading Roadmap Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$	5,084
Private Grants	<u>126,944</u>	<u>22,365</u>
Total Cash Receipts	<u>126,944</u>	<u>27,449</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	38,869	3,000
Non-Certified Salaries	45,419	9,341
Social Security	6,214	932
Other Employee Benefits	18	11
Supplies and Materials	2,588	
General Supplies and Materials	<u>4,722</u>	<u>13</u>
Total Instruction	<u>97,830</u>	<u>13,297</u>
Support Services - Instr. Staff		
Property (Equipment & Furnishings)	<u>440</u>	
Vehicle Operation Services		
Non-Certified Salaries	9,077	1,308
Social Security	680	101
Motor Fuel	<u>2,216</u>	
Total Vehicle Operation Services	<u>11,973</u>	<u>1,409</u>
Total Expenditures and Transfers	<u>110,243</u>	<u>14,706</u>
Receipts Over (Under)		
Expenditures and Transfers	16,701	12,743
Unencumbered Cash, Beginning	(<u>29,444</u>)	(<u>12,743</u>)
Unencumbered Cash, Ending	<u>(12,743)</u>	<u> </u>

Unified School District No. 286
Title IV-A Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ <u>2,433</u>	<u>13,782</u>
Total Cash Receipts	<u>2,433</u>	<u>13,782</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>2,433</u>	<u>13,782</u>
Total Expenditures and Transfers	<u>2,433</u>	<u>13,782</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u> </u>	<u> </u>

Unified School District No. 286
Allelulia Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	\$	6,997
Total Cash Receipts		6,997
Expenditures and Transfers		
Instruction		
Certified Salaries		859
General Supplies and Materials		3,267
Other		100
Total Instruction		4,226
Food Service Operations		
Non-Certified Salaries		495
Total Expenditures and Transfers		4,721
Receipts Over (Under)		
Expenditures and Transfers		2,276
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		2,276

Unified School District No. 286
Sedan, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2019

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Alpha Beta Gamma	319	-	-	319
Band	828	10,949	10,369	1,408
Class of '16	370	-	370	-
Class of '17	408	-	313	95
Class of '18	1,114	-	893	221
Class of '19	843	10,099	10,530	412
Class of '20	629	2,657	2,317	969
Class of '21	418	415	-	833
Class of '22	572	135	163	544
Class of '23	-	160	-	160
Class of '24	65	-	65	-
FCCLA	2,545	5,607	6,001	2,151
FFA	8,825	51,130	56,042	3,913
Football Special	2,181	11,478	12,107	1,552
Investment Interest	81	24	-	105
JH Cheerleaders	1,120	3,294	3,215	1,199
JH Stucco	498	-	205	293
Lettermen	837	286	157	966
National Honor Society	156	286	120	322
Peer Tutors	41	-	-	41
Program	1,892	5,448	5,813	1,527
Reimagine Sedan	1,580	4,371	3,517	2,434
SH Cheerleaders	2,102	5,288	4,969	2,421
SH Stucco	1,509	2,130	1,533	2,106
SFB Special	817	90	895	12
Speech	36	-	36	-
Track	-	1,941	1,637	304
Vocal	107	15,797	15,755	149
Elementary:				
Elem Stucco	612	3,442	3,048	1,006
Healthy Habits	166	-	166	-
Scholastic Donations	-	272	208	64
Total Student Organizations	<u>30,671</u>	<u>135,299</u>	<u>140,444</u>	<u>25,526</u>
Other Agency Funds:				
Sales Tax	-	7	-	7
Payroll Clearing	173,886	1,206,651	1,158,379	222,158
Retiree Health Insurance Clearing	-	29,114	29,105	9
Total Other Agency Funds:	<u>173,886</u>	<u>1,235,772</u>	<u>1,187,484</u>	<u>222,174</u>
Total Agency Funds	<u><u>204,557</u></u>	<u><u>1,371,071</u></u>	<u><u>1,327,928</u></u>	<u><u>247,700</u></u>

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Unified School District No. 286

Sedan, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
High School:						
Athletics	\$ 5,113	36,019	39,654	1,478		1,478
Concessions	1,115	16,297	16,401	1,011		1,011
	<u>6,228</u>	<u>52,316</u>	<u>56,055</u>	<u>2,489</u>	<u>-</u>	<u>2,489</u>
Subtotal Gate Receipts						
	<u>6,228</u>	<u>52,316</u>	<u>56,055</u>	<u>2,489</u>	<u>-</u>	<u>2,489</u>
<u>Special Projects:</u>						
Middle School:						
Library	424	182	175	431		431
High School:						
Yearbook	16,331	3,875	2,931	17,275		17,275
	<u>16,755</u>	<u>4,057</u>	<u>3,106</u>	<u>17,706</u>	<u>-</u>	<u>17,706</u>
Subtotal Special Projects						
	<u>16,755</u>	<u>4,057</u>	<u>3,106</u>	<u>17,706</u>	<u>-</u>	<u>17,706</u>
Total District Activity Funds	<u>22,983</u>	<u>56,373</u>	<u>59,161</u>	<u>20,195</u>	<u>-</u>	<u>20,195</u>