

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**FINANCIAL STATEMENT**

**WITH REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

and

**INDEPENDENT AUDITOR'S REPORT**

June 30, 2019

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

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Salina, Kansas

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September 16, 2019

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

### Independent Auditor's Report

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash - regulatory basis of the Salina Unified School District No. 305 (the District) as of and for the year ended June 30, 2019 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

#### 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 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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including 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 District'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 A of the financial statement, the financial statement is prepared by the District 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.

*Independent Auditor's Report*

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

In our opinion, because of the significance of the matter discussed in the previous paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2019, or changes in financial position or cash flows thereof for the year then ended.

**Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District 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.

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

**Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance**

Our audit was performed for the purpose of forming an opinion on the regulatory basis financial statement of the District, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statement as a whole.

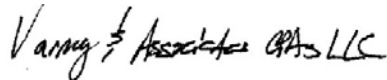
September 16, 2019  
Salina Unified School District No. 305  
(continued)

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

**Additional Information**

The June 30, 2018 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2019 basic financial statement upon which we rendered an unmodified opinion dated September 16, 2019. 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://da.ks.gov/ar/muniserv/>. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note A.



Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<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>
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Funds						
General	\$ -	\$ 49,929,573	\$ 49,929,573	\$ -	\$ 795,842	\$ 795,842
Supplemental General	44,239	17,073,731	16,600,000	517,970	15,300	533,270
Special Purpose Funds						
Budgeted						
Adult Education	220,915	554,037	521,894	253,058	1,505	254,563
At-Risk (4 Year Old)	-	240,130	240,130	-	-	-
At-Risk (K-12)	350,529	9,405,722	9,400,000	356,251	75	356,326
Bilingual Education	-	1,140,877	1,140,877	-	-	-
Virtual Education	-	211,466	211,466	-	-	-
Capital Outlay	6,646,919	6,028,559	4,247,025	8,428,453	1,234,516	9,662,969
Central Kansas Cooperative In Education	-	26,243,262	25,929,678	313,584	3,438	317,022
Driver Training	31,281	21,966	17,600	35,647	-	35,647
Food Service	541,933	4,273,205	4,229,839	585,299	-	585,299
KPERs Special Retirement Contribution	-	4,298,491	4,298,491	-	-	-
Parent Education	51,534	134,580	134,580	51,534	-	51,534
Professional Development	260,940	468,419	466,406	262,953	15,425	278,378
Summer School	28,181	13,605	13,521	28,265	-	28,265
Special Education	3,756,091	12,471,396	12,131,672	4,095,815	-	4,095,815
Career and Postsecondary Education	-	1,080,798	1,080,798	-	-	-
Non-Budgeted						
Contingency Reserve	4,152,091	-	-	4,152,091	-	4,152,091
Federal Grants	(349,547)	9,270,863	9,116,933	(195,617)	34,119	(161,498)
Health Insurance	5,435,431	10,941,059	10,622,455	5,754,035	-	5,754,035
Retirement Plan	400,001	386,652	585,948	200,705	-	200,705
State and Local Grants	94,492	256,512	258,051	92,953	-	92,953
Textbook Rental	487,731	218,209	217,133	488,807	-	488,807

(continued)

For the year ended June 30, 2019, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

STATEMENT 1

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# *Financial Statement*

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH (CONTINUED)**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<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>
<b>GOVERNMENTAL TYPE FUNDS (CONTINUED)</b>						
Bond and Interest Funds						
Bond and Interest	7,814,183	10,001,745	11,571,688	6,244,240	-	6,244,240
Capital Project Funds						
Bond Project	264,351	13,284	277,635	-	131,215	131,215
Trust Funds						
Stewart Library Trust	32,400	520	-	32,920	-	32,920
District Activities						
District Activity Funds	377,635	446,836	510,766	313,705	-	313,705
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 30,641,330</u>	<u>\$ 165,125,497</u>	<u>\$ 163,754,159</u>	<u>\$ 32,012,668</u>	<u>\$ 2,231,435</u>	<u>\$ 34,244,103</u>

**Composition of Cash**

Bank deposits	\$ 31,863,822
Other securities	5,754,035
<b>Total Cash</b>	<u>\$ 37,617,857</u>
Less: Agency funds per Schedule 3	(3,373,754)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<u>\$ 34,244,103</u>

For the year ended June 30, 2019, there were no prior year canceled encumbrances.  
 The accompanying notes are an integral part of this financial statement.  
 See Independent Auditor's Report.

STATEMENT 1  
 (CONTINUED)

# *Financial Statement*



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**NOTES TO FINANCIAL STATEMENT**

June 30, 2019

**Note A: Summary of Significant Accounting Policies**

Salina Unified School District No. 305 (the District) is a municipal corporation governed by an elected seven member board. The financial statement includes the District only. The District does have a related entity, Salina Education Foundation (the Foundation). The Foundation is not audited; however, transactions with the Foundation are disclosed within the notes under related parties.

**Regulatory Basis Fund Types**

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

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

**Special Purpose 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.

**Agency fund** -- used to report assets held by the District in a purely custodial capacity.

**Business fund** -- funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any of these types of funds for the year ended June 30, 2019.

**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.).

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

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

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

**Use of Estimates**

The preparation of a financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note B: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute) and bond and interest funds. 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 twelve month period on or before August 1st of each year.
2. Publication in a local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing 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.

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 individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

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

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

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

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

- |                          |                             |
|--------------------------|-----------------------------|
| Contingency Reserve Fund | Federal Grant Funds         |
| Textbook Rental Fund     | State and Local Grant Funds |
| Health Insurance Fund    |                             |
| Retirement Plan 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.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2019

**Note C: Deposits and Investments**

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.

As of June 30, 2019, the District had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in Years)		Percent of Investment	Rating U.S.
		Less than 1	1 - 2		
U.S. Government Agencies					
Federal Home Loan Mortgage Corp	\$ 501,225	\$ 501,225	\$ -	9%	S&P A-1+
Federal National Mortgage Association	200,834	200,834	-	3%	S&P A-1+
United States Treasury Notes	3,806,502	1,391,017	2,415,485	65%	S&P A-1+
Federated Government Obligations	1,311,626	1,311,626	-	23%	
<b>Total Fair Value</b>	<u>\$ 5,820,187</u>	<u>\$ 3,404,702</u>	<u>\$ 2,415,485</u>	<u>100%</u>	
Securities at cost	\$ 5,754,035	\$ 3,363,663	\$ 2,390,372		
Unrealized gain (loss)	\$ 66,152	\$ 41,039	\$ 25,113		

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

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

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

*Custodial credit risk -- deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. K.S.A. 9-1402 and 9-1405 require the District's deposits in a financial institution 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%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2019.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2019

**Note C: Deposits and Investments (Continued)**

At June 30, 2019, the carrying amount of the District's bank deposits was \$31,863,822. The bank balance of these deposits was \$34,230,264. The bank balance was held by three banks resulting in a concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$502,208 was secured by FDIC insurance and the remaining \$33,728,056 was collateralized by pledged securities with a fair market value of \$41,687,728 held under joint custody receipts issued by a third-party bank in the school district's name. The third-party bank holding the pledged securities is independent of the pledging bank.

*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.

**Note D: In-Substance Payments**

The District received \$2,462,729 for general fund and \$667,305 for supplemental general fund subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**Note E: Bond Project**

On April 8, 2014, a bond issue was passed. The bond issue is intended to address District needs including safety and security, all-day Kindergarten, career and technical education and improvements at both high schools. The bond project estimated budgets by location are as follows:

	<u>Project Authorization</u>	<u>Allocation of Bond Sale Premium, Interest &amp; FEMA</u>	<u>Project Budget</u>	<u>Project Expenditures</u>
Elementary Schools				
Coronado	\$ 3,788,400	\$ 315,700	\$ 4,104,100	\$ 3,352,945
Cottonwood	3,745,200	312,100	4,057,300	3,476,290
Heusner	3,816,000	318,000	4,134,000	3,802,772
Meadowlark	2,562,960	213,580	2,776,540	2,644,300
Oakdale	3,662,400	639,504	4,301,904	2,984,937
Schilling	2,895,600	241,300	3,136,900	3,204,940
Stewart	2,670,000	222,500	2,892,500	2,985,124
Sunset	2,700,600	225,050	2,925,650	3,028,790
Middle Schools				
Lakewood	1,617,600	134,800	1,752,400	1,842,457
South	6,530,400	544,200	7,074,600	6,759,576
High Schools				
Central	29,487,727	1,579,200	31,066,927	32,866,516
South	46,184,388	1,255,618	47,440,006	48,592,326
Other Locations				
Heartland Programs	786,000	662,468	1,448,468	1,516,257
Salina Adult Education				
Center	111,000	138,250	249,250	254,113
Hageman Education	36,000	3,000	39,000	53,747
Center				
Opportunity Now	108,000	321,705	429,705	464,160
<b>Total</b>	<u>\$ 110,702,275</u>	<u>\$ 7,126,975</u>	<u>\$ 117,829,250</u>	<u>\$ 117,829,250</u>

The remaining interest earnings on the proceeds will be allocated to the project as determined by the Board.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note F: Long-Term Debt**

*General Long-Term Debt*

Following is a summary of long-term debt transactions of the District for the year ended June 30, 2019:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Beginning of Year</u>	<u>Additions</u>	<u>Refunded</u>	<u>Reductions/Payments</u>	<u>End of Year</u>	<u>Interest Paid</u>
<b>General Obligation Bonds</b>										
Series 2011, School Refunding	1.68%	9/29/2011	\$ 7,225,000	9/1/2018	\$ 1,440,000	\$ -	\$ -	\$ 1,440,000	\$ -	\$ 21,600
Series 2012, School Refunding	1.73%	3/1/2012	16,060,000	9/1/2018	5,035,000	-	-	5,035,000	-	46,800
Series 2014, School Refunding & Improvement	3.3% to 5.0%	6/26/2014	117,215,000	9/1/2034	93,110,000	-	-	-	93,110,000	5,028,288
Series 2016, School Refunding	1.95%	6/30/2016	8,320,000	9/1/2026	8,320,000	-	-	-	8,320,000	-
Series 2017, School Refunding	2.74%	9/7/2017	9,125,000	9/1/2034	9,125,000	-	-	-	9,125,000	-
<b>Total Long-Term Debt</b>					<u>\$ 117,030,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,475,000</u>	<u>\$ 110,555,000</u>	<u>\$ 5,096,688</u>

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

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2029</u>	<u>2030-2034</u>	<u>2035</u>	<u>Total</u>
<b>General Obligation Bonds</b>									
Principal	\$ 4,770,000	\$ 5,010,000	\$ 5,260,000	\$ 5,525,000	\$ 5,800,000	\$ 33,725,000	\$ 41,550,000	\$ 8,915,000	\$ 110,555,000
Interest	4,909,037	4,664,537	4,407,788	4,138,163	3,758,409	14,075,981	6,564,422	199,488	42,717,825
	<u>\$ 9,679,037</u>	<u>\$ 9,674,537</u>	<u>\$ 9,667,788</u>	<u>\$ 9,663,163</u>	<u>\$ 9,558,409</u>	<u>\$ 47,800,981</u>	<u>\$ 48,114,422</u>	<u>\$ 9,114,488</u>	<u>\$ 153,272,825</u>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2019, the statutory limit for the District was \$65,322,572 which the District has exceeded but this has been approved by the State Board of Education.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2019

**Note F: Long-Term Debt (Continued)**  
*Operating Leases*

The District conducts a portion of its operations utilizing operating leases for copiers and buildings. Lease terms expire at various times.

June 30,	Equipment	Buildings	Total
2019	\$ 304,780	\$ 12,195	\$ 316,975

Current year rental payments under operating leases were \$316,975.

Minimum future rental payments under operating leases as of June 30, 2019 are as follows:

Operating Leases June 30,	Equipment	Buildings	Total
2020	\$ 281,273	\$ 14,220	\$ 295,493
2021	19,079	9,000	28,079
2022	19,079	-	19,079
2023	19,079	-	19,079
	\$ 338,510	\$ 23,220	\$ 361,730

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
 June 30, 2019

**Note G: Interfund Transfers**

The District made the following operating transfers during fiscal year 2019. The transfers were approved by the Board of Education.

<u>Fund From</u>	<u>Fund To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General fund	Virtual Education	K.S.A. 72-5167	\$ 211,466
General fund	Special Education	K.S.A. 72-5167	7,698,652
General fund	At-Risk (4 year old)	K.S.A. 72-5167	240,130
General fund	At-Risk (K-12)	K.S.A. 72-5167	6,372,432
Supplemental	Bilingual Education	K.S.A. 72-5143	1,140,877
Supplemental	Food Service	K.S.A. 72-5143	350,000
Supplemental	Professional Development	K.S.A. 72-5143	395,000
Supplemental	Parent Education Program	K.S.A. 72-5143	51,534
Supplemental	Special Education	K.S.A. 72-5143	4,737,010
Supplemental	Career and Postsecondary Education	K.S.A. 72-5143	1,080,798
Supplemental	At-Risk (K-12)	K.S.A. 72-5143	3,000,000
<b>Total Transfers</b>			<b>\$ 25,277,899</b>

**Note H: Other Long-Term Obligations from Operations**

**Health Insurance**

During the year ended June 30, 2019, employees of the District were covered by the District's medical self-insurance plan ("the plan"). The plan was established October 1, 1998. The District's contribution is \$500 per month for a single policy and \$500 per month for a family policy per employee. All District Employees, at their option, can authorize payroll withholdings to pay non-District provided contributions. Claims are paid by a third party administrator acting on behalf of the District. The plan is documented by contractual agreement.

The administrative contract between the District and the third party administrator is renewable annually and stop-loss premiums are included in the contractual provisions. The District was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Blue Cross & Blue Shield of Kansas, a commercial insurer licensed or eligible to do business in Kansas in accordance with Kansas Insurance Code. Stop-loss coverage was in effect for individual claims exceeding \$125,000 and with aggregate stop loss insurance at 115% of annualized expected claims.

*Incurred but not reported claims:* Liabilities include an amount for claims that have been incurred by not reported (IBNR's). Liabilities are reported when it is probable that claims have been incurred and the amount of the liability can be reasonably estimated. Claim liabilities are calculated by the plan administrator and are expected to be liquidated with expendable available financial resources.

**Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the 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. COBRA participants pay 102% of the premium. There is no cost to the District under this program.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

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

**Compensated Absences**

The District's policy is to recognize the costs of compensated absences when actually paid. The District's policies regarding vacation pay permits full-time, 12 month, classified employees to earn vacation days based upon years of service. Depending on job classifications, employees must use their vacation within 12 months or are allowed to carryover 20 days to be used in the following year. Classified employees may earn sick days based upon the number of workdays per year that can be accumulated to a maximum of 120 days. Classified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave at the rate of \$25 per day. This payment shall be paid if the employee leaves the District as a result of retirement, death or termination of employment. All certified personnel are credited annually with 10 days of leave at full pay. The unused portion of leave may also be accumulated from year to year to a maximum of 100 days. Certified employees with fifteen or more years of service with the District shall receive compensation for days of unused accumulated leave upon resignation, retirement, or death at a rate of \$75 per day. Each year the District will offer a buy-back of up to 5 days of a certified employee's unused leave at a rate of \$50 per day. All administrators can accumulate a maximum of 140 sick days, which is compensated at the rate of \$25 per day upon resignation, retirement or death.

**Note I: Pension Plans**

**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](http://www.kpers.org) or by writing to KPERs (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2 or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009 and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate 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 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.



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note I: Pension Plans (Continued)**

**Defined Benefit Pension Plan (Continued)**

**Contributions (Continued).** The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$4,298,491 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 \$90,206,822. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

**Defined Contribution Plan**

District has established a defined contribution pension plan in accordance with the provisions of section 403(b) of the Internal Revenue Code. The District contributes \$1,000 per contract year for each full time, eligible participant into the participant's Employer Paid Account. Contributions are prorated for participants who work less than full time and/or are employed for less than a full contract year. Eligible employees include Certified Teachers and Administrators. Employer paid contributions are subject to a 15-year vesting schedule. Participants may voluntarily contribute, on a pre-tax basis, from their salary, to their Employee Paid Account. Costs of the plan were \$585,948 and \$705,968 for fiscal years ended June 30, 2019 and 2018, respectively. Plan forfeitures for non-vested employees were \$268,491 and \$192,305, for the fiscal years ended June 30, 2019 and 2018, respectively.

**Phase Out Option:** Upon retirement, eligible teachers may choose to relinquish the portion of the vested amount in their Employer Paid Account (see above) equal to the amount that would have been in their account had they invested in the Moderate Investment track and thereby participate in the Phase Out Option plan. Eligibility for the Phase Out Option are teachers who:

- a) were employed as a full time teacher in a certified position by USD #305 during the 2001-02 contract year,
- b) have 15 years or more of full time employment as a teacher in a certified position with USD #305 (uninterrupted by any other employment) immediately prior to their retirement,
- c) will be less than the age for full Social Security retirement as of August 31 of the year they plan to retire,
- d) retire prior to the 2018-19 contract year,
- e) have a combined total of age plus credited years of service in KPERS that is equal to or greater than 85, or
- f) meets the requirements of a), b), and d) above, and are not less than 60 years of age by August 31 the year they retire.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note I: Pension Plans (Continued)**

**Defined Contribution Plan (Continued)**

The Phase Out Options plan is an unfunded, contributory, defined benefit plan. Current year costs of the plan were \$77,000. Benefits expected to be paid for the next four fiscal years are as follows: \$136,644 for June 30, 2020, \$119,000 for June 30, 2021, \$44,000 for June 30, 2022, and \$21,000 for June 30, 2023.

**Note J: Risk Management**

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

**Note K: Other Information**

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

*Ad valorem tax revenues:* The determination of assessed valuations 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 annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th, and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times through out the year.

*Related Party Transactions:* The Salina Education Foundation is a component unit of the District. The Foundation is a not-for-profit organization formed for the education purposes of funding programs, gifts, loans or other assistance for the benefit of the District and its students and employees. During year ended June 30, 2019, the District received funding from the Foundation in the amount of \$27,607. Additionally, the District disbursed \$4,000 to the Foundation.

*Funds with a Deficit Unencumbered Cash Balance-* Generally, school districts are required by K.S.A. 10-1113 to limit fund expenditures to the available monies in that fund. K.S.A 12-1664, however, provides an exception for those funds which are to be financed by Federal government sources. This exception allows these funds to expend in excess of currently available resources with the expectation that the District will be reimbursed for qualifying grant expenditures.

The following funds had a deficit balance of unencumbered cash as of June 30, 2019: Head Start Federal and Kansas, Title I Low Income, Title II-A Improve Teacher Quality, Title IV Drug Free Schools, and Title V Rural & Low Income. Each of these funds are financed by Federal and State governmental agencies and are expecting reimbursement of qualifying grant expenditures.

*Legal Contingency:* On or about September 12, 1966, the United States transferred property at the former Schilling Air Force Base to the District. That property, where the Salina Area Technical College is now located, as well as much of the former Schilling Air Force Base, is now known to contain soil and groundwater contamination resulting from the use and disposal of chlorinated solvents during military operations at the former base from 1941-1965. Under federal law, the liability for cleanup of the contamination falls broadly on those causing the contamination as well as former and current owners of the contaminated property. Because it is a current owner of the contaminated property, the District is considered potentially liable as a property owner. Though potentially liable, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO FINANCIAL STATEMENT (CONTINUED)**  
June 30, 2019

**Note K: Other Information (Continued)**

In 2007, the District joined with other potentially responsible public entities (as owners of property at the former Schilling Air Force Base transferred to them by the United States), i.e. the Salina Airport Authority, the City of Salina, Kansas and Kansas State University at Salina (all collectively the "public entities") to initiate negotiations with the U.S. government for the purpose of resolving the ultimate responsibility for the contamination cleanup at the former Schilling Base. In May of 2010, the public entities filed suit against the U.S., among other reasons, to avoid a statute of limitations problem during continuing negotiations. The ongoing negotiations resulted in a partial settlement agreement which was approved by the U.S. District Court for the District of Kansas in a consent decree entered May 2, 2013. Pursuant to that agreement the U.S. paid 90% of the cost of a now, on-going, remedial investigation/feasibility study which resulted in a Final Corrective Action Decision (CAD) by the Kansas Department of Health and Environment (KDHE) on July 29, 2019. By agreement, the remaining 10% of that cost was paid by the City of Salina. Though ultimately the District is potentially liable for portions of the cleanup given its status as property owner, the District denies it contributed in any way to the contamination and believes it has significant defenses to liability. Any potential liability to the District would be minimal compared to the overall costs of implementing the CAD, however even an insignificant portion of the total costs could be material to the District. To attempt to resolve the allocation of cleanup costs, the United States and the public entities have scheduled Mediation sessions in Kansas City, beginning on November 19, 2019.

*Trust agreement:* The Stewart Library Endowment is an endowment set up by proceeds from LeVoy C. Nelson estate. According to the agreement with the estate, the District has set up this endowment for the benefit of the Stewart Elementary Library. According to the agreement, the District may use the earnings on the principal (but not the principal) for improvements to the Library.

**Note L: Subsequent Events**

*Subsequent Events:* The District evaluated subsequent events through September 16, 2019, the date the financial statement was available to be issued, and identified the following matter for disclosure.

On September 25, 2019, the District issued Series 2019 General Obligation Refunding Bonds in the principal amount of \$65,055,000. The proceeds of the Series 2019 Bonds were used to refinance a portion of the outstanding Series 2014 General Obligation Bonds (the "Refunded Bonds"). The Refunded Bonds will be redeemed on September 1, 2023. With the falling interest rates and favorable bond market conditions, the final savings for the District is \$5,086,727. In addition, the interest rate on the bonds being refinanced is 4.28% and the interest rate, or True Interest Cost (TIC) on the Series 2019 Refunding Bonds is 2.47%, which represents a reduction in the interest rate of 1.81% (181 basis points). Furthermore, this savings equates to a "present value savings percentage" of 6.62%. The taxpayers of the District clearly benefitted from the lower interest rates and the amount of savings captured on the Series 2019 Bonds, when combined with the prior refunding bonds of the District, now results in a cumulative total of \$10,342,396.67.

**REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION**

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
 For the Year Ended June 30, 2019

<b>Funds</b>	<b>Certified Budget</b>	<b>Adjustment to Comply with Legal Max</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
Governmental Type Funds						
General Funds						
General	\$ 50,991,018	\$ (1,665,236)	\$ 603,791	\$ 49,929,573	\$ 49,929,573	\$ -
Supplemental General	16,600,000	-	-	16,600,000	16,600,000	-
Special Purpose Funds						
Adult Education	625,000	-	-	625,000	521,894	(103,106)
At-Risk (4 Year Old)	245,600	-	-	245,600	240,130	(5,470)
At-Risk (K-12)	9,400,000	-	-	9,400,000	9,400,000	-
Bilingual Education	1,269,500	-	-	1,269,500	1,140,877	(128,623)
Virtual Education	226,230	-	-	226,230	211,466	(14,764)
Capital Outlay	10,000,000	-	-	10,000,000	4,247,025	(5,752,975)
Central Kansas Cooperative In Education	26,060,000	-	-	26,060,000	25,929,678	(130,322)
Driver Training	26,600	-	-	26,600	17,600	(9,000)
Food Service	4,760,000	-	-	4,760,000	4,229,839	(530,161)
KPERs Special Retirement Contribution	10,940,083	-	-	10,940,083	4,298,491	(6,641,592)
Parent Education	137,000	-	-	137,000	134,580	(2,420)
Professional Development	670,000	-	-	670,000	466,406	(203,594)
Summer School	38,000	-	-	38,000	13,521	(24,479)
Special Education	13,483,495	-	-	13,483,495	12,131,672	(1,351,823)
Career and Postsecondary Education	1,371,500	-	-	1,371,500	1,080,798	(290,702)
Bond and Interest Funds						
Debt Service	11,571,788	-	-	11,571,788	11,571,688	(100)
<b>Total of all Funds</b>	<b>\$ 158,415,814</b>	<b>\$ (1,665,236)</b>	<b>\$ 603,791</b>	<b>\$ 157,354,369</b>	<b>\$ 142,165,238</b>	<b>\$ (15,189,131)</b>

## SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

## GENERAL FUND

## SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Student activities	\$ 18,336	\$ 22,369	\$ -	\$ 22,369
Other	161,116	194,621	-	194,621
<b>State Sources</b>				
General state aid	40,389,802	41,626,880	42,341,018	(714,138)
Mineral production tax	424	250	-	250
Special education aid	6,842,628	7,698,652	8,650,000	(951,348)
State aid reimbursement	336,504	386,801	-	386,801
<b>Total Cash Receipts</b>	<u>\$ 47,748,810</u>	<u>\$ 49,929,573</u>	<u>\$ 50,991,018</u>	<u>\$ (1,061,445)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 13,349,630	\$ 16,459,682	\$ 15,861,602	\$ 598,080
Student support services	2,918,086	3,013,484	2,982,475	31,009
Instructional support staff	1,589,697	1,786,128	1,636,019	150,109
General administration	399,627	494,476	456,285	38,191
School administration	3,058,270	3,076,520	2,833,100	243,420
Central services	2,617,416	3,093,967	2,927,500	166,467
Operations and maintenance	6,283,801	6,465,447	6,648,437	(182,990)
Student transportation	1,136,713	1,017,188	1,139,800	(122,612)
Transfers to other funds	16,395,570	14,522,681	16,505,800	(1,983,119)
Adjustment to comply with legal maximum	-	-	(1,665,236)	1,665,236
Legal general fund budget and expenditures	<u>\$ 47,748,810</u>	<u>\$ 49,929,573</u>	<u>\$ 49,325,782</u>	<u>\$ 603,791</u>
Adjustments for qualifying budget credits	-	-	603,791	(603,791)
<b>Total Expenditures</b>	<u>\$ 47,748,810</u>	<u>\$ 49,929,573</u>	<u>\$ 49,929,573</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ 1,061,445</u>	<u>\$ (1,061,445)</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUPPLEMENTAL GENERAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 7,342,811	\$ 8,093,534	\$ 7,722,885	\$ 370,649
Delinquent tax	141,159	144,883	37,672	107,211
<b>County Sources</b>				
Motor vehicle tax	861,981	850,066	804,304	45,762
Recreational vehicle tax	10,727	10,301	10,111	190
Commercial vehicle tax	56,919	50,107	55,950	(5,843)
<b>State Sources</b>				
Supplemental state aid	6,823,132	7,924,840	7,924,840	-
<b>Total Cash Receipts</b>	<u>\$ 15,236,729</u>	<u>\$ 17,073,731</u>	<u>\$ 16,555,762</u>	<u>\$ 517,969</u>
<b>EXPENDITURES</b>				
Instruction	\$ 8,166,935	\$ 5,383,493	\$ 5,203,216	\$ 180,277
Instructional support staff	404,996	455,857	428,250	27,607
Central services	25,177	5,431	26,000	(20,569)
Transfers to other funds	7,052,615	10,755,219	10,942,534	(187,315)
<b>Total Expenditures</b>	<u>\$ 15,649,723</u>	<u>\$ 16,600,000</u>	<u>\$ 16,600,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (412,994)	\$ 473,731	<u>\$ (44,238)</u>	<u>\$ 517,969</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>457,233</u>	<u>44,239</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 44,239</u>	<u>\$ 517,970</u>		

**SALINA UNIFIED SCHOOL DISTRICT NUMBER 305**  
 Salina, Kansas  
**SALINA ADULT EDUCATION CENTER FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 331,685	\$ 337,684	\$ 326,394	\$ 11,290
Delinquent tax	4,498	5,773	1,725	4,048
Other	-	-	90,000	(90,000)
Reimbursements	14,243	11,148	-	11,148
<b>County Sources</b>				
Motor vehicle tax	25,730	33,164	29,515	3,649
Recreational vehicle tax	320	398	371	27
Commercial vehicle tax	1,775	2,224	2,053	171
<b>State Sources</b>				
Other State aid	69,938	51,304	51,304	-
<b>Federal Sources</b>				
Federal aid	83,772	112,342	108,947	3,395
<b>Total Cash Receipts</b>	<u>\$ 531,961</u>	<u>\$ 554,037</u>	<u>\$ 610,309</u>	<u>\$ (56,272)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 335,488	\$ 344,867	\$ 412,000	\$ (67,133)
Student support services	-	13	-	13
Instructional support staff	86,106	84,335	109,500	(25,165)
School administration	76,316	77,457	88,000	(10,543)
Central services	5,582	3,057	-	3,057
Operations and maintenance	13,004	12,165	15,500	(3,335)
<b>Total Expenditures</b>	<u>\$ 516,496</u>	<u>\$ 521,894</u>	<u>\$ 625,000</u>	<u>\$ (103,106)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 15,465	\$ 32,143	<u>\$ (14,691)</u>	<u>\$ 46,834</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>205,450</u>	<u>220,915</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 220,915</u>	<u>\$ 253,058</u>		



SALINA UNIFIED SCHOOL DISTRICT NUMBER 305

Salina, Kansas

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 - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Federal Sources</b>				
Federal aid	\$ 3,480	\$ -	\$ -	\$ -
<b>Other Sources</b>				
Transfers from other funds	226,240	240,130	245,600	(5,470)
<b>Total Cash Receipts</b>	<u>\$ 229,720</u>	<u>\$ 240,130</u>	<u>\$ 245,600</u>	<u>\$ (5,470)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 183,046	\$ 198,208	\$ 196,600	\$ 1,608
Student support services	-	-	3,000	(3,000)
Instructional support staff	21,397	18,908	22,000	(3,092)
Student transportation	20,000	17,469	24,000	(6,531)
Food service	5,277	5,545	-	5,545
<b>Total Expenditures</b>	<u>\$ 229,720</u>	<u>\$ 240,130</u>	<u>\$ 245,600</u>	<u>\$ (5,470)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**AT-RISK (K-12) FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 15,352	\$ 16,290	\$ 15,500	\$ 790
<b>Other Sources</b>				
Federal aid	-	17,000	-	17,000
Transfers from other funds	8,905,678	9,372,432	9,383,970	(11,538)
<b>Total Cash Receipts</b>	<u>\$ 8,921,030</u>	<u>\$ 9,405,722</u>	<u>\$ 9,399,470</u>	<u>\$ 6,252</u>
<b>EXPENDITURES</b>				
Instruction	\$ 8,196,728	\$ 8,699,031	\$ 8,625,500	\$ 73,531
Student support services	601,374	576,196	639,325	(63,129)
Instructional support staff	896	-	2,500	(2,500)
School administration	60,618	64,306	64,700	(394)
Operations and maintenance	21,497	22,659	22,975	(316)
Student transportation	39,386	37,808	45,000	(7,192)
<b>Total Expenditures</b>	<u>\$ 8,920,499</u>	<u>\$ 9,400,000</u>	<u>\$ 9,400,000</u>	<u>\$ -</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 531	\$ 5,722	<u>\$ (530)</u>	<u>\$ 6,252</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>349,998</u>	<u>350,529</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 350,529</u>	<u>\$ 356,251</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**BILINGUAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 1,140,281	\$ 1,140,877	\$ 1,269,500	\$ (128,623)
<b>EXPENDITURES</b>				
Instruction	\$ 1,140,281	\$ 1,140,877	\$ 1,269,500	\$ (128,623)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	\$ -	\$ -		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**VIRTUAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfer from other funds	\$ 207,520	\$ 211,466	\$ 226,230	\$ (14,764)
<b>EXPENDITURES</b>				
Instruction	\$ 118,911	\$ 117,948	\$ 131,310	\$ (13,362)
Student support services	17,553	17,781	18,610	(829)
School administration	60,507	64,239	63,170	1,069
Central services	7,433	7,749	9,740	(1,991)
Operations and maintenance	3,116	3,749	3,400	349
<b>Total Expenses</b>	<u>\$ 207,520</u>	<u>\$ 211,466</u>	<u>\$ 226,230</u>	<u>\$ (14,764)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 3,594,588	\$ 3,601,823	\$ 3,483,106	\$ 118,717
Delinquent tax	63,762	68,535	18,399	50,136
Interest on Idle Funds	197,104	343,720	200,000	143,720
Other	197,066	133,116	200,000	(66,884)
<b>County Sources</b>				
Motor vehicle tax	361,097	425,890	406,365	19,525
Recreational vehicle tax	4,475	5,169	5,108	61
Commercial vehicle tax	27,041	24,603	28,268	(3,665)
In lieu of taxes	-	23,343	11,780	11,563
<b>State Sources</b>				
Other State aid	1,310,586	1,402,360	1,405,326	(2,966)
<b>Other Sources</b>				
Transfers from other funds	-	-	1,000,000	(1,000,000)
<b>Total Cash Receipts</b>	<u>\$ 5,755,719</u>	<u>\$ 6,028,559</u>	<u>\$ 6,758,352</u>	<u>\$ (729,793)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 2,896,083	\$ 1,421,806	\$ 3,794,365	\$ (2,372,559)
Instructional support staff	225,376	1,186	236,000	(234,814)
Central services	153,883	67,261	174,500	(107,239)
Operations and maintenance	1,300,437	1,037,761	892,500	145,261
Student transportation	6,576	19,993	12,000	7,993
Facility acquisition and construction	3,175,320	1,699,018	4,890,635	(3,191,617)
<b>Total Expenditures</b>	<u>\$ 7,757,675</u>	<u>\$ 4,247,025</u>	<u>\$ 10,000,000</u>	<u>\$ (5,752,975)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (2,001,956)	\$ 1,781,534	<u>\$ (3,241,648)</u>	<u>\$ 5,023,182</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>8,648,875</u>	<u>6,646,919</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 6,646,919</u>	<u>\$ 8,428,453</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**CENTRAL KANSAS COOPERATIVE IN EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Payments from districts				
Special education state aid flow-through	\$ 12,020,011	\$ 13,336,603	\$ 13,155,958	\$ 180,645
Assessments	7,920,400	8,193,152	8,193,152	-
Other	12,881	31,686	715,000	(683,314)
<b>State Sources</b>				
State Aid-Deaf/Blind	-	3,000	-	3,000
<b>Federal Sources</b>				
Medicaid	798,663	1,507,686	900,000	607,686
Federal aid	3,169,825	3,171,135	3,174,128	(2,993)
<b>Total Cash Receipts</b>	<u>\$ 23,921,780</u>	<u>\$ 26,243,262</u>	<u>\$ 26,138,238</u>	<u>\$ 105,024</u>
<b>EXPENDITURES</b>				
Instruction	\$ 17,636,802	\$ 18,974,068	\$ 18,684,760	\$ 289,308
Student support services	5,230,570	5,626,147	6,030,000	(403,853)
Instructional support staff	551,864	579,962	573,500	6,462
General administration	715,701	718,129	743,000	(24,871)
Operations and maintenance	26,531	31,372	28,740	2,632
<b>Total Expenditures</b>	<u>\$ 24,161,468</u>	<u>\$ 25,929,678</u>	<u>\$ 26,060,000</u>	<u>\$ (130,322)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (239,688)	\$ 313,584	<u>\$ 78,238</u>	<u>\$ 235,346</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>239,688</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ 313,584</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**DRIVER TRAINING FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 13,228	\$ 10,794	\$ 13,000	\$ (2,206)
<b>State Sources</b>				
Other State aid	9,088	11,172	10,400	772
<b>Total Cash Receipts</b>	<u>\$ 22,316</u>	<u>\$ 21,966</u>	<u>\$ 23,400</u>	<u>\$ (1,434)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 17,103	\$ 16,786	\$ 25,500	\$ (8,714)
Operations and maintenance	813	814	1,100	(286)
<b>Total Expenditures</b>	<u>\$ 17,916</u>	<u>\$ 17,600</u>	<u>\$ 26,600</u>	<u>\$ (9,000)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 4,400	\$ 4,366	<u>\$ (3,200)</u>	<u>\$ 7,566</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>26,881</u>	<u>31,281</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 31,281</u>	<u>\$ 35,647</u>		

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2019

With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Food service	\$ 997,013	\$ 1,026,148	\$ 1,222,556	\$ (196,408)
Other	25,832	17,806	25,000	(7,194)
<b>State Sources</b>				
Other State aid	44,571	44,015	37,600	6,415
<b>Federal Sources</b>				
Federal aid	2,859,754	2,835,236	2,765,095	70,141
<b>Other Sources</b>				
Transfers from other funds	321,000	350,000	350,000	-
<b>Total Cash Receipts</b>	<u>\$ 4,248,170</u>	<u>\$ 4,273,205</u>	<u>\$ 4,400,251</u>	<u>\$ (127,046)</u>
<b>EXPENDITURES</b>				
Operations and maintenance	\$ 34,403	\$ 33,918	\$ 33,800	\$ 118
Food service	4,220,223	4,195,921	4,726,200	(530,279)
<b>Total Expenditures</b>	<u>\$ 4,254,626</u>	<u>\$ 4,229,839</u>	<u>\$ 4,760,000</u>	<u>\$ (530,161)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (6,456)	\$ 43,366	<u>\$ (359,749)</u>	<u>\$ 403,115</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>548,389</u>	<u>541,933</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 541,933</u>	<u>\$ 585,299</u>		



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Other State aid	\$ 7,831,126	\$ 4,298,491	\$ 10,940,083	\$ (6,641,592)
<b>EXPENDITURES</b>				
Instruction	\$ 5,204,224	\$ 2,849,035	\$ 7,265,237	\$ (4,416,202)
Student support services	753,372	422,182	1,149,480	(727,298)
Instructional support staff	584,135	327,504	795,430	(467,926)
General administration	101,965	57,183	129,541	(72,358)
School administration	331,979	180,122	410,538	(230,416)
Central services	234,030	130,485	326,985	(196,500)
Operations and maintenance	392,088	211,531	554,011	(342,480)
Student transportation	6,952	2,370	7,332	(4,962)
Food service	222,381	118,079	301,529	(183,450)
<b>Total Expenditures</b>	<u>\$ 7,831,126</u>	<u>\$ 4,298,491</u>	<u>\$ 10,940,083</u>	<u>\$ (6,641,592)</u>
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>-</u>	<u>-</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**PARENT EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>State Sources</b>				
Other State aid	\$ 79,283	\$ 83,046	\$ 79,283	\$ 3,763
<b>Other Sources</b>				
Transfers from other funds	51,534	51,534	51,534	-
<b>Total Cash Receipts</b>	<u>\$ 130,817</u>	<u>\$ 134,580</u>	<u>\$ 130,817</u>	<u>\$ 3,763</u>
<b>EXPENDITURES</b>				
Student support services	\$ 129,585	\$ 134,455	\$ 137,000	\$ (2,545)
Instructional support staff	1,232	125	-	125
<b>Total Expenditures</b>	<u>\$ 130,817</u>	<u>\$ 134,580</u>	<u>\$ 137,000</u>	<u>\$ (2,420)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ -	<u>\$ (6,183)</u>	<u>\$ 6,183</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>51,534</u>	<u>51,534</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 51,534</u>	<u>\$ 51,534</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**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 - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 866	\$ 6,485	\$ -	\$ 6,485
<b>State Sources</b>				
Professional development aid	63,675	66,934	59,041	7,893
<b>Other Sources</b>				
Transfers from other funds	277,000	395,000	525,000	(130,000)
<b>Total Cash Receipts</b>	<u>\$ 341,541</u>	<u>\$ 468,419</u>	<u>\$ 584,041</u>	<u>\$ (115,622)</u>
<b>EXPENDITURES</b>				
Instructional support staff	\$ 341,633	\$ 466,406	\$ 670,000	\$ (203,594)
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (92)	\$ 2,013	<u>\$ (85,959)</u>	<u>\$ 87,972</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>261,032</u>	<u>260,940</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 260,940</u>	<u>\$ 262,953</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SUMMER SCHOOL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 15,571	\$ 13,605	\$ 15,000	\$ (1,395)
<b>EXPENDITURES</b>				
Instruction	\$ 19,052	\$ 13,521	\$ 38,000	\$ (24,479)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ (3,481)	\$ 84	\$ (23,000)	\$ 23,084
<b>UNENCUMBERED CASH - BEGINNING</b>	31,662	28,181		
<b>UNENCUMBERED CASH - ENDING</b>	\$ 28,181	\$ 28,265		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SPECIAL EDUCATION FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Other	\$ 2,333	\$ 35,734	\$ 2,500	\$ 33,234
<b>Federal Sources</b>				
Federal Aid	44,305	-	-	-
<b>Other Sources</b>				
Transfers from other funds	11,217,628	12,435,662	13,025,000	(589,338)
<b>Total Cash Receipts</b>	<u>\$ 11,264,266</u>	<u>\$ 12,471,396</u>	<u>\$ 13,027,500</u>	<u>\$ (556,104)</u>
<b>EXPENDITURES</b>				
Instruction	\$ 9,995,527	\$ 10,783,329	\$ 12,216,745	\$ (1,433,416)
General administration	8,248	31,285	51,250	(19,965)
Student transportation	1,098,704	1,317,058	1,215,500	101,558
<b>Total Expenditures</b>	<u>\$ 11,102,479</u>	<u>\$ 12,131,672</u>	<u>\$ 13,483,495</u>	<u>\$ (1,351,823)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 161,787	\$ 339,724	<u>\$ (455,995)</u>	<u>\$ 795,719</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>3,594,304</u>	<u>3,756,091</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 3,756,091</u>	<u>\$ 4,095,815</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**CAREER AND POSTSECONDARY EDUCATION**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Other Sources</b>				
Transfers from other funds	\$ 887,799	\$ 1,080,798	\$ 1,371,500	\$ (290,702)
<b>EXPENDITURES</b>				
Instruction	\$ 887,799	\$ 1,080,798	\$ 1,371,500	(290,702)
<b>RECEIPTS OVER (UNDER)</b>				
<b>EXPENDITURES</b>	\$ -	\$ -	<u>\$ -</u>	<u>\$ -</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**

Salina, Kansas

**BOND AND INTEREST FUND**

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

Regulatory Basis

For the Year Ended June 30, 2019

With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>CASH RECEIPTS</b>				
<b>Local Sources</b>				
Ad valorem taxes	\$ 5,115,837	\$ 4,846,607	\$ 4,692,112	\$ 154,495
Delinquent tax	102,457	101,831	26,152	75,679
Other	1,551	-	-	-
<b>County Sources</b>				
Motor vehicle tax	600,268	613,545	587,963	25,582
Recreational vehicle tax	7,459	7,452	7,391	61
Commercial vehicle tax	41,436	35,069	40,901	(5,832)
In lieu of taxes	-	-	-	-
<b>State Sources</b>				
Other State aid	4,177,377	4,397,241	4,397,241	-
<b>Total Cash Receipts</b>	<u>\$ 10,046,385</u>	<u>\$ 10,001,745</u>	<u>\$ 9,751,760</u>	<u>\$ 249,985</u>
<b>EXPENDITURES</b>				
Debt service	<u>\$ 11,603,825</u>	<u>\$ 11,571,688</u>	<u>\$ 11,571,788</u>	<u>\$ (100)</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (1,557,440)	\$ (1,569,943)	<u>\$ (1,820,028)</u>	<u>\$ 249,885</u>
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>9,371,623</u>	<u>7,814,183</u>		
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 7,814,183</u>	<u>\$ 6,244,240</u>		

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**CONTINGENCY RESERVE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Transfers from other funds	\$ -	\$ -
<b>EXPENDITURES</b>		
Transfers to other funds	\$ -	\$ -
<b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ -	\$ -
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>4,152,091</u>	<u>4,152,091</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 4,152,091</u>	<u>\$ 4,152,091</u>



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**FEDERAL GRANT FUNDS**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>Head Start</u>				<u>Title I</u>			<u>Title II-A</u>
	<u>Federal</u>	<u>Kansas</u>	<u>Summer Food</u>	<u>CACFP</u>	<u>Part D</u>	<u>Low Income</u>	<u>Carryover</u>	<u>Improve Teacher Quality</u>
<b>CASH RECEIPTS</b>								
<b>Local Sources</b>								
Other	\$ 160,156	\$ -	\$ 1,401	\$ -	\$ -	\$ -	\$ -	\$ -
<b>State Sources</b>								
Other	-	89,966	-	-	-	-	-	-
<b>Federal Sources</b>								
Medicaid	34,374	-	-	-	-	-	-	-
Federal aid	5,013,509	894,906	4,074	223,415	159,457	1,896,063	198,557	284,988
<b>Total Cash Receipts</b>	<u>\$ 5,208,039</u>	<u>\$ 984,872</u>	<u>\$ 5,475</u>	<u>\$ 223,415</u>	<u>\$ 159,457</u>	<u>\$ 1,896,063</u>	<u>\$ 198,557</u>	<u>\$ 284,988</u>
<b>EXPENDITURES</b>								
Instruction	\$ 2,332,986	\$ 510,658	\$ -	\$ -	\$ 159,457	\$ 1,760,704	\$ 198,557	\$ -
Student support services	341,164	35,926	-	-	-	56,487	-	-
Instructional support staff	2,110,267	361,383	-	-	-	6,672	-	265,236
General administration	6,535	-	-	-	-	89,259	-	-
School administration	93,766	-	-	-	-	-	-	-
Central services	22,583	-	-	-	-	-	-	-
Operations and maintenance	142,126	-	-	-	-	-	-	-
Student transportation	57,562	-	-	-	-	-	-	-
Other support services	-	-	-	-	-	-	-	-
Food service	16,307	-	5,533	220,960	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 5,123,296</u>	<u>\$ 907,967</u>	<u>\$ 5,533</u>	<u>\$ 220,960</u>	<u>\$ 159,457</u>	<u>\$ 1,913,122</u>	<u>\$ 198,557</u>	<u>\$ 265,236</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 84,743	\$ 76,905	\$ (58)	\$ 2,455	\$ -	\$ (17,059)	\$ -	\$ 19,752
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>(143,355)</u>	<u>(164,912)</u>	<u>4,065</u>	<u>19,357</u>	<u>-</u>	<u>(39,382)</u>	<u>-</u>	<u>(25,318)</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ (58,612)</u>	<u>\$ (88,007)</u>	<u>\$ 4,007</u>	<u>\$ 21,812</u>	<u>\$ -</u>	<u>\$ (56,441)</u>	<u>\$ -</u>	<u>\$ (5,566)</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**FEDERAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis

**SCHEDULE 2-T  
(CONTINUED)**

For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>Title III</u> English Language Acq.	<u>TITLE IV</u> Student Supp. & Acad. Enrich.	<u>TITLE V</u> Rural & Low Inc.	<u>Title VI-B</u> Improvement Plan	<u>Carl Perkins</u>	<u>Totals</u> <u>June 30, 2019</u>	<u>Totals</u> <u>June 30, 2018</u>
<b>CASH RECEIPTS</b>							
<b>Local Sources</b>							
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,557	\$ 139,252
<b>State Sources</b>							
Other State Aid	-	-	-	-	-	43,561	82,478
<b>Federal Sources</b>							
Medicaid	-	-	-	-	-	34,374	26,766
Federal aid	57,387	70,412	-	111,383	70,815	9,031,371	8,609,752
<b>Total Cash Receipts</b>	<u>\$ 57,387</u>	<u>\$ 70,412</u>	<u>\$ -</u>	<u>\$ 111,383</u>	<u>\$ 70,815</u>	<u>\$ 9,270,863</u>	<u>\$ 8,858,248</u>
<b>EXPENDITURES</b>							
Instruction	\$ 57,387	\$ 14,373	\$ -	\$ 111,383	\$ 70,815	\$ 5,216,320	\$ 5,045,961
Student support services	-	43,629	1,825	-	-	479,031	310,132
Instructional support staff	-	19,313	-	-	-	2,762,871	2,703,342
General administration	-	4,080	-	-	-	99,874	99,216
School administration	-	-	-	-	-	93,766	205,938
Central services	-	-	-	-	-	22,583	15,749
Operations and maintenance	-	-	-	-	-	142,126	121,670
Student transportation	-	-	-	-	-	57,562	39,155
Other support services	-	-	-	-	-	-	1,886
Food service	-	-	-	-	-	242,800	253,806
<b>Total Expenditures</b>	<u>\$ 57,387</u>	<u>\$ 81,395</u>	<u>\$ 1,825</u>	<u>\$ 111,383</u>	<u>\$ 70,815</u>	<u>\$ 9,116,933</u>	<u>\$ 8,796,855</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ -	\$ (10,983)	\$ (1,825)	\$ -	\$ -	\$ 153,930	\$ 61,393
<b>UNENCUMBERED CASH - BEGINNING</b>	-	-	-	-	-	(349,547)	(410,940)
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ -</u>	<u>\$ (10,983)</u>	<u>\$ (1,825)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (195,617)</u>	<u>\$ (349,547)</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**HEALTH INSURANCE FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 66,842	\$ 91,994
Employee paid health insurance	3,483,851	3,558,572
Retiree paid health insurance	360,362	332,869
Other	6,857	9,400
<b>Other Sources</b>		
Employer paid health insurance	6,607,886	6,948,224
<b>Total Cash Receipts</b>	<u>\$ 10,525,798</u>	<u>\$ 10,941,059</u>
 <b>EXPENDITURES</b>		
Claims and administrative services	<u>\$ 11,296,659</u>	<u>\$ 10,622,455</u>
 <b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ (770,861)	\$ 318,604
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>6,206,292</u>	<u>5,435,431</u>
 <b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 5,435,431</u>	<u>\$ 5,754,035</u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**RETIREMENT PLAN FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Other Sources</b>		
Employer paid retirement contributions	\$ 507,551	\$ 386,652
<b>EXPENDITURES</b>		
Retirement payments and administrative services	\$ 705,968	\$ 585,948
<b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ (198,417)	\$ (199,296)
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>598,418</u>	<u>400,001</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u>\$ 400,001</u>	<u>\$ 200,705</u>

SALINA UNIFIED SCHOOL DISTRICT NO. 305

Salina, Kansas

STATE AND LOCAL GRANT FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2019

With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>CKCIE Transition</u>	<u>Head Start Nonfederal</u>	<u>Healthy KS Schools</u>	<u>Opportunity Now</u>	<u>Other Grants</u>
<b>CASH RECEIPTS</b>					
<b>Local Sources</b>					
Other	\$ -	\$ 5,000	\$ -	\$ -	\$ 220,282
<b>State Sources</b>					
Other State aid	-	-	880	-	-
<b>Total Cash Receipts</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 880</u>	<u>\$ -</u>	<u>\$ 220,282</u>
<b>EXPENDITURES</b>					
Instruction	\$ -	\$ -	\$ -	\$ 12	\$ 110,136
Student support services	-	-	-	-	-
Instructional support staff	81	6,028	-	-	-
School administration	-	90	-	-	-
Operations and maintenance	-	-	-	-	108,000
Student transportation	-	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 81</u>	<u>\$ 6,118</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 218,136</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ (81)	\$ (1,118)	\$ 880	\$ (12)	\$ 2,146
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>2,469</u>	<u>9,841</u>	<u>(880)</u>	<u>582</u>	<u>49,619</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 2,388</u></u>	<u><u>\$ 8,723</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 570</u></u>	<u><u>\$ 51,765</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**STATE AND LOCAL GRANT FUNDS (CONTINUED)**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

Regulatory Basis  
For the Year Ended June 30, 2019  
With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>Social Worker Overcoming Barriers</u>	<u>Student Leadership</u>	<u>Teacher Leadership Academy</u>	<u>Schilling Summer Reading</u>	<u>Schilling Afterschool Reading</u>	<u>Totals June 30, 2019</u>	<u>Totals June 30, 2018</u>
<b>CASH RECEIPTS</b>							
<b>Local Sources</b>							
Other	\$ 2,000	\$ -	\$ 14,250	\$ -	\$ 14,000	\$ 255,532	\$ 246,103
<b>State Sources</b>							
Other State aid	-	100	-	-	-	980	10,000
<b>Total Cash Receipts</b>	<u>\$ 2,000</u>	<u>\$ 100</u>	<u>\$ 14,250</u>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 256,512</u>	<u>\$ 256,103</u>
<b>EXPENDITURES</b>							
Instruction	\$ -	\$ -	\$ -	\$ 3,640	12,351	\$ 126,139	\$ 174,921
Student support services	1,749	1,443	-	-	-	3,192	11,547
Instructional support staff	-	-	12,872	-	-	18,981	47,720
School administration	-	-	-	-	-	90	50
Operations and maintenance	-	-	-	-	-	108,000	-
Student transportation	-	-	-	-	1,649	1,649	-
<b>Total Expenditures</b>	<u>\$ 1,749</u>	<u>\$ 1,443</u>	<u>\$ 12,872</u>	<u>\$ 3,640</u>	<u>\$ 14,000</u>	<u>\$ 258,051</u>	<u>\$ 234,238</u>
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 251	\$ (1,343)	\$ 1,378	\$ (3,640)	\$ -	\$ (1,539)	\$ 21,865
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>2,075</u>	<u>1,343</u>	<u>25,803</u>	<u>3,640</u>	<u>-</u>	<u>94,492</u>	<u>72,627</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 2,326</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 27,181</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 92,953</u></u>	<u><u>\$ 94,492</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**TEXTBOOK RENTAL FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Rental fees and other	\$ 214,594	\$ 218,209
<b>Other Sources</b>		
Transfers from other funds	213,505	-
<b>Total Cash Receipts</b>	<u>\$ 428,099</u>	<u>\$ 218,209</u>
<b>EXPENDITURES</b>		
Instruction	<u>\$ 334,682</u>	<u>\$ 217,133</u>
<b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ 93,417	\$ 1,076
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>394,314</u>	<u>487,731</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 487,731</u></u>	<u><u>\$ 488,807</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**BOND PROJECT FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 129,885	\$ 6,784
Other	-	6,500
<b>Total Cash Receipts</b>	<u>\$ 129,885</u>	<u>\$ 13,284</u>
 <b>EXPENDITURES</b>		
Facility acquisition and construction	<u>\$ 525,447</u>	<u>\$ 277,635</u>
 <b>RECEIPTS OVER (UNDER)</b>		
<b>EXPENDITURES</b>	\$ (395,562)	\$ (264,351)
 <b>UNENCUMBERED CASH - BEGINNING</b>	<u>659,913</u>	<u>264,351</u>
 <b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 264,351</u></u>	<u><u>\$ -</u></u>



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**STEWART LIBRARY TRUST FUND**  
**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 With Comparative Actual Totals For The Prior Year Ended June 30, 2018

	<u>2018 Actual</u>	<u>2019 Actual</u>
<b>CASH RECEIPTS</b>		
<b>Local Sources</b>		
Interest on idle funds	\$ 334	\$ 520
<b>EXPENDITURES</b>		
Other support services	\$ -	\$ -
<b>RECEIPTS OVER (UNDER) EXPENDITURES</b>	\$ 334	\$ 520
<b>UNENCUMBERED CASH - BEGINNING</b>	<u>32,066</u>	<u>32,400</u>
<b>UNENCUMBERED CASH - ENDING</b>	<u><u>\$ 32,400</u></u>	<u><u>\$ 32,920</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**AGENCY FUNDS**  
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<u>Balance July 1, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance June 30, 2019</u>
Student Organization Funds				
Central High School	\$ 146,317	\$ 335,504	\$ 323,419	\$ 158,402
South High School	124,539	289,661	302,366	111,834
Lakewood Middle School	6,520	23,808	19,009	11,319
South Middle School	23,300	33,500	31,427	25,373
Heusner Elementary School	1,753	1,836	1,381	2,208
Special Education	30,914	23,497	21,183	33,228
<b>Subtotal Student Organization Funds</b>	<u>\$ 333,343</u>	<u>\$ 707,806</u>	<u>\$ 698,785</u>	<u>\$ 342,364</u>
Other agency funds	<u>2,826,380</u>	<u>205,010</u>	<u>-</u>	<u>3,031,390</u>
<b>Total Agency Funds</b>	<u><u>\$ 3,159,723</u></u>	<u><u>\$ 912,816</u></u>	<u><u>\$ 698,785</u></u>	<u><u>\$ 3,373,754</u></u>

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
Regulatory Basis  
For the Year Ended June 30, 2019

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>
Central High School				
Athletic gate receipts	\$ 129,513	\$ 80,967	\$ 118,026	\$ 92,454
Special projects	32,732	43,458	49,568	26,622
Subtotal Central High School	<u>\$ 162,245</u>	<u>\$ 124,425</u>	<u>\$ 167,594</u>	<u>\$ 119,076</u>
South High School				
Athletic gate receipts	\$ 87,307	\$ 116,431	\$ 145,257	\$ 58,481
Special projects	28,549	74,975	69,642	33,882
Subtotal South High School	<u>\$ 115,856</u>	<u>\$ 191,406</u>	<u>\$ 214,899</u>	<u>\$ 92,363</u>
Lakewood Middle School				
Athletic gate receipts	\$ 7,482	\$ 18,963	\$ 17,404	\$ 9,041
Special projects	11,973	35,796	36,325	11,444
Subtotal Lakewood Middle School	<u>\$ 19,455</u>	<u>\$ 54,759</u>	<u>\$ 53,729</u>	<u>\$ 20,485</u>
South Middle School				
Athletic gate receipts	\$ 30,909	\$ 30,953	\$ 31,957	\$ 29,905
Special projects	48,920	44,346	41,693	51,573
Subtotal South Middle School	<u>\$ 79,829</u>	<u>\$ 75,299</u>	<u>\$ 73,650</u>	<u>\$ 81,478</u>
Special Education	<u>\$ 250</u>	<u>\$ 947</u>	<u>\$ 894</u>	<u>\$ 303</u>
<b>Total District Activity Funds</b>	<u><u>\$ 377,635</u></u>	<u><u>\$ 446,836</u></u>	<u><u>\$ 510,766</u></u>	<u><u>\$ 313,705</u></u>

**Note**

There were no accounts payable or encumbrances for District activity funds at June 30, 2019.



September 16, 2019

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statement  
Performed in Accordance With *Government Auditing Standards***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Salina Unified School District No. 305 (the District) as of and for the year ended June 30, 2019, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated September 16, 2019.

**Internal Control Over Financial Reporting**

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

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

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

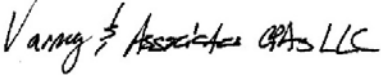
September 16, 2019  
Salina Unified School District No. 305  
(continued)

**Compliance and Other Matters**

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

**Purpose of this Report**

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

  
Certified Public Accountants  
Manhattan, Kansas



September 16, 2019

Board of Education  
Salina Unified School District No. 305  
Salina, Kansas

**Independent Auditor's Report on Compliance for Each  
Major Program and on Internal Control Over  
Compliance In Accordance With the Uniform Guidance**

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of Salina Unified School District No. 305's (the District) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above.

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

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

**Opinion on Each Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Report on Internal Control Over Compliance**

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

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

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

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



Certified Public Accountants  
Manhattan, Kansas

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For the Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Award Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through Kansas Department of Education			
Child Nutrition Cluster			
School breakfast program	10.553	DO305	\$ 466,272
National school lunch program	10.555	DO305	2,282,607
Summer food service program for children	10.559	DO305	90,431
Total Child Nutrition Cluster			<u>\$ 2,839,310</u>
Child and adult care food program meal service training	10.534	DO305	\$ 300
Child and adult care food program	10.558	DO305	223,482
State Administrative Expenses for Child Nutrition	10.560	DO305	1,200
Team Nutrition Grant	10.574	DO305	350
<b>Total U.S. Department of Agriculture</b>			<u>\$ 3,064,642</u>
<b>U.S. Department of Education</b>			
Passed through Kansas Board of Regents			
Adult education - Basic Grants to States	84.002	DO305	<u>\$ 112,342</u>
Passed through Kansas Department of Education			
Title I Grants to Local Educational Agencies	84.010	DO305	<u>\$ 2,271,136</u>
Special Education Cluster			
Special Education - Grants to States	84.027	DO305	\$ 3,175,749
Special Education - Preschool Grants	84.173	DO305	106,769
Total Special Education Cluster			<u>\$ 3,282,518</u>
Career and Technical Education - Basic Grants to States	84.048	DO305	\$ 70,815
Education for Homeless Children and Youth	84.196	DO305	2,100
English Language Acquisition State Grants	84.365	DO305	57,387
Supporting Effective Instruction State Grant	84.367	DO305	265,236
Student Support and Academic Enrichment Program	84.424	DO305	81,394
Hurricane Education Recovery	84.938	DO305	17,000
Total passed through Kansas Department of Education			<u>\$ 6,047,586</u>
Rural and Low-Income School Program	84.358		<u>\$ 1,825</u>
<b>Total U.S. Department of Education</b>			<u>\$ 6,161,753</u>
<b>U.S. Department of Health and Human Services</b>			
Passed through Kansas Department of Education			
Cooperative Agreements to Promote Adolescent Health through School-Based HIV-STF Prevention and School-Based Surveillance			
	93.079	DO305	\$ 471
Passed through Kansas Department for Children and Families			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund			
	93.596	EES-2019-KEHSCCP-07	576,000
Temporary Assistance for Needy Families	93.558	EES-2019-KEHSHV-06	242,000
Head Start	93.600	N/A	4,928,767
<b>Total U.S. Department of Health and Human Services</b>			<u>\$ 5,747,238</u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><u>\$ 14,973,633</u></u>

**Note:**  
 There were no federal awards passed through to subrecipients.



**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
Salina, Kansas  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended June 30, 2019

**Note 1: Basis of Presentation**

The schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the cash basis of accounting, modified to include recognition of accounts payable and encumbrances.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

**Note 2: Non-Cash Assistance, Insurance, and Loans**

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2019.

**Note 3: Indirect Cost Rate**

The District has not elected to use the 10% de minimis indirect cost rate provisioned by the Uniform Guidance, Section 414 for reporting costs charged to federal award programs.

**SALINA UNIFIED SCHOOL DISTRICT NO. 305**  
 Salina, Kansas  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
 For the Year Ended June 30, 2019

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unqualified  
 Internal control over financial reporting:  
 Material weaknesses identified?  Yes  None  
 Reportable conditions identified not considered  
 to be material weaknesses?  Yes  None reported  
 Noncompliance material to financial statements noted?  Yes  None

**Federal Awards**

Internal controls over major programs:  
 Material weaknesses identified?  Yes  No  
 Reportable conditions identified not considered  
 to be material weaknesses?  Yes  None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200.516(a)?  Yes  No

Identification of major programs:

<u>Name of Federal program</u>	<u>CFDA Number</u>
Title I Grants to Local Educational Agencies	84.010
Head Start	93.600

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as a low-risk auditee?  Yes  No  
 Note:

Beginning with the year ended June 30, 2016, the criteria for determination of low-risk auditee status was changed by the U.S. Office of Management and Budget (OMB). Specifically, the regulatory basis of accounting prescribed by the State of Kansas does not meet the criteria established by OMB in the Uniform Grant Guidance (UGG). The District continues, however, to meet each of the other criteria for low-risk auditee status.

**Section II - Financial Statement Findings**

No matters were reported

**Section III - Federal Award Findings and Questioned Costs**

There were no current year findings or questioned costs.