

UNIFIED SCHOOL DISTRICT NO. 366

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2019

Unified School District No. 366  
 Yates Center, Kansas  
 Special Financial Statements  
For the Fiscal Year Ended June 30, 2019

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
 INTRODUCTORY SECTION	
Title Page	
Table of Contents	
 FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-13
 ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	14
Schedule 2	
Schedule of Receipts and Expenditures - Individually Presented by Fund	
General Fund	15-16
Supplemental General Fund	17-18
Special Purpose Funds	
At Risk 4 Year Old Fund	19
At Risk K-12 Fund	20
Virtual Education Fund	21
Capital Outlay Fund	22
Driver Training Fund	23
Food Service Fund	24
Professional Development Fund	25
Parent Education Fund	26
Special Education Fund	27
Vocational Education Fund	28
Gifts and Grants Fund	29
KPERS Special Retirement Contribution Fund	30
Contingency Reserve Fund	31
REAP Grant Fund	32
KDADS Grant Fund	33
Title I Fund	34
Title II Fund	35
Educational Foundation Fund	36
Dillion Fullerton Scholarship Fund	37
Glades Memorial Fund	38
Gene Johnston Scholarship Fund	39
Steele Memorial Fund	40
Trendel Scholarship Fund	41
Robert Maris Scholarship Fund	42

Unified School District No. 366  
Yates Center, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2019

<u>Item</u>	<u>Page Number</u>
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	44
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	45

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 366  
Yates Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, a municipality, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 366, Yates Center, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 366, Yates Center, Kansas, as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 366, Yates Center, Kansas, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### **Other Matters**

#### *Report on Supplementary Information*

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

#### *Prior Year Comparative Analysis*

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 366, Yates Center, Kansas, as of June 30, 2018 (not presented herein) and have issued our report thereon dated November 29, 2018, which contained an unmodified opinion on the basic financial statement. The June 30, 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such June 30, 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2018 financial statement. The June 30, 2018 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2018 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting

and other records used to prepare the June 30, 2018 financial statement or to the June 30, 2018 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole, for the year ended June 30, 2018, on the basis of accounting described in Note 1.

Respectfully Submitted,

*Rodney M. Burns, CPA, LLC*

December 10, 2019

Unified School District No. 366  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>								
General	(2)	\$ 547	35	4,079,497	4,079,498	581	60,408	60,989
Supplemental General	(2)	108,777	3,604	1,297,649	1,312,404	97,626	5,030	102,656
<b>Special Purpose:</b>								
At Risk 4 Year Old				28,000	28,000			
At Risk K-12	(2)		1	622,830	622,831			
Virtual Education				15,814	15,814			
Capital Outlay		524,812		541,442	724,264	341,990	232,150	574,140
Driver Training		1,496		6,135	4,944	2,687	45	2,732
Food Service		42,026		290,838	304,721	28,143		28,143
Professional Development				15,744	15,744		352	352
Parent Education Program				1,750	1,750			
Special Education		45,963		919,090	908,348	56,705		56,705
Career and Postsecondary Education	(2)	1,606	120	274,490	276,216			
Gifts and Grants		1,202		75,355	84,571	( 8,014)	2,373	( 5,641)
KPERS Special Retirement Contribution				298,014	298,014			
Contingency Reserve		328,953				328,953		328,953
REAP Grant				25,792	25,792			
KDADS Grant		( 21,225)		71,983	58,742	( 7,984)	1,194	( 6,790)
Title I				129,966	129,966			
Title II				18,724	18,724			
Educational Foundation		2,745		1,000	250	3,495		3,495
Gate Receipts		6,678		28,524	25,383	9,819		9,819
Special Projects		32,668		14,784	14,613	32,839		32,839
<b>Trusts:</b>								
Dillon Fullerton Scholarship		6,228		1,077	1,500	5,805		5,805
Glades Memorial		11,919		238	1,000	11,157		11,157
Gene Johnston Scholarship		15,947		230	1,000	15,177		15,177
Steele Memorial		7,806		157	750	7,213		7,213
Trendel Scholarship		4,000		2,221	300	5,921		5,921
Robert Maris Scholarship				380		380		380
<b>Total Primary Government</b>	<b>(1)</b>	<u>1,122,148</u>	<u>3,760</u>	<u>8,761,724</u>	<u>8,955,139</u>	<u>932,493</u>	<u>301,552</u>	<u>1,234,045</u>

**Composition of Cash:**

Certificates of Deposit								72,741
Demand Deposits								457,092
Due from State of Kansas								234,207
Money Market Account								536,239
Petty Cash Advance								800
Less: Agency Funds								( 67,034)
<b>Total Primary Government</b>	<b>(1)</b>							<u>1,234,045</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

**Note 1 Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

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

**B. Basis of Presentation**

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

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

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

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



Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

**C. Basis of Accounting**

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

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

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

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. During the year ended June 30, 2019, the District had no such amendments.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Gifts and Grants Fund  
Contingency Reserve Fund  
REAP Grant Fund  
KDADS Grant Fund  
Title I Fund  
Title II Fund  
Educational Foundation Fund  
Gate Receipts Fund  
Special Projects Fund

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

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

*Property Taxes and Other Receivables*

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

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

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

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

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

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

The District received \$234,207 subsequent to June 30, 2019 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019. \$193,531 of these receipts were for the General Fund and \$40,676 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 3 Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

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

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

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

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

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

At June 30, 2019, the carrying amount of the District's deposits was \$1,066,072 and the bank balance was \$1,453,101. Of the bank balance, \$394,269 was covered by federal depository insurance and the remaining \$1,058,832 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4** **Long-term Debt**

*Lease Purchase Obligations*

At June 30, 2019, the District is obligated under one lease purchase agreement for the acquisition of a special education bus.

Unified School District No. 366  
 Yates Center, Kansas  
 Notes to Financial Statements  
 For the Year Ended June 30, 2019

*Changes in Long-Term Debt*

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>Capital Lease Obligations:</u>									
Asbestos Removal	3.00%	02/22/17	\$ 106,000	03/01/22	86,034		86,034	0	1,743
Special Education Bus	2.80%	05/23/17	61,493	05/26/20	37,602		11,577	26,025	1,053
Totals					<u>123,636</u>	<u>0</u>	<u>97,611</u>	<u>26,025</u>	<u>2,796</u>

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

<u>Lease Purchase Agreement</u>	<u>2019-20</u>
Principal	\$ 26,025
Interest	729
Total	<u>26,754</u>

**Note 5 Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of December 10, 2019, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

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

Unified School District No. 366  
 Yates Center, Kansas  
 Notes to Financial Statements  
 For the Year Ended June 30, 2019

**Note 6 Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk 4-Year Old Fund	K.S.A. 72-5167	\$ 28,000
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	452,830
General Fund	Virtual Education Fund	K.S.A. 72-5167	15,814
General Fund	Capital Outlay Fund	K.S.A. 72-5167	124,322
General Fund	Professional Development Fund	K.S.A. 72-5167	11,073
General Fund	Parent Education Fund	K.S.A. 72-5167	1,750
General Fund	Special Education Fund	K.S.A. 72-5167	635,841
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	140,156
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	170,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	15,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	283,249
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	130,672

**Note 7 Other Long-Term Obligations from Operations**

*Compensated Absences.*

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is not a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, provided the employee has been with the District at least ten years, the employee is paid \$30 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on date of employment termination.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

*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.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2019

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

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

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

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$298,014 from the State of Kansas (for the employer share) and \$160,813 (for the employee share) for the year ended June 30, 2019.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
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 \$4,209,540. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. Data from the June 30, 2019 KPERS report was not available at the date of this report. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize longterm debt, this liability is not reported in these financial statements.

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

**Note 8 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Statement 1 has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. As shown in Statement 1, the District was in apparent violation of K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Gifts and Grants Fund, and the KDADS Grant Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and is therefore, exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

**Note 9 Subsequent Events**

The District has evaluated subsequent events through December 10, 2019, the date which the financial statement was available to be issued.



Unified School District No. 366  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 4,329,596	( 267,860)	17,762	4,079,498	4,079,498	
Supplemental General	1,375,820	( 77,576)	14,160	1,312,404	1,312,404	
Special Purpose:						
At Risk 4 Year Old	63,200			63,200	28,000	35,200
At Risk K-12	622,831			622,831	622,831	
Virtual Education	28,400			28,400	15,814	12,586
Capital Outlay	700,000		24,266	724,266	724,264	2
Driver Training	5,280			5,280	4,944	336
Food Service	374,773		6,060	380,833	304,721	76,112
Professional Development	35,250		2,361	37,611	15,744	21,867
Parent Education Program	5,750			5,750	1,750	4,000
Special Education	944,398			944,398	908,348	36,050
Career and Postsecondary Education	285,172		3,662	288,834	276,216	12,618
KPERs Special Retirement Contribution	477,565			477,565	298,014	179,551
Totals	<u>9,248,035</u>	<u>( 345,436)</u>	<u>68,271</u>	<u>8,970,870</u>	<u>8,592,548</u>	<u>378,322</u>

Unified School District No. 366  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Revenue from Local Sources				
Reimbursements	\$ 11,708	17,762		17,762
Revenue from State Sources				
General State Aid	3,446,922	3,448,297	3,412,852	35,445
Mineral Production Tax		86		86
Special Education Aid	546,645	613,352	648,337	( 34,985)
Total Revenue from State Sources	<u>3,993,567</u>	<u>4,061,735</u>	<u>4,061,189</u>	<u>546</u>
Total Cash Receipts	<u>4,005,275</u>	<u>4,079,497</u>	<u>4,061,189</u>	<u>18,308</u>
<b>Expenditures and Transfers</b>				
<b>Instruction</b>				
Certified Salaries	1,011,791	925,391	922,240	( 3,151)
Non-Certified Salaries	43,681	50,163	45,411	( 4,752)
Group Insurance	184,004	183,946	211,149	27,203
Social Security	103,518	106,893	107,674	781
Other Employee Benefits	4,164	1,815	4,280	2,465
Purchased Professional and Technical Services	4,863	4,311	5,500	1,189
General Supplies and Materials		28,168		( 28,168)
Textbooks		7,481		( 7,481)
Miscellaneous Supplies		13,117		( 13,117)
Property (Equipment & Furnishings)		18,309		( 18,309)
Other	8,677	6,256	8,700	2,444
Total Instruction	<u>1,360,698</u>	<u>1,345,850</u>	<u>1,304,954</u>	<u>( 40,896)</u>
<b>Support Services - Students</b>				
Certified Salaries	109,305	113,917	113,909	( 8)
Non-Certified Salaries	40,904	42,797	46,244	3,447
Group Insurance	22,960	26,752	30,164	3,412
Social Security	11,101	11,227	11,491	264
Other Employee Benefits	728	138	840	702
General Supplies and Materials	4,345	2,786	4,500	1,714
Other	127			
Total Support Services - Students	<u>189,470</u>	<u>197,617</u>	<u>207,148</u>	<u>9,531</u>
<b>Support Services - Instr. Staff</b>				
Certified Salaries	11,888	12,530	12,000	( 530)
Non-Certified Salaries	23,292	25,529	24,200	( 1,329)
Group Insurance	15,386	15,396	18,853	3,457
Social Security	2,232	2,485	2,750	265
Other Employee Benefits	2,304	1,710	2,700	990
Total Support Services - Instr. Staff	<u>55,102</u>	<u>57,650</u>	<u>60,503</u>	<u>2,853</u>
<b>General Administration</b>				
Certified Salaries	95,054	98,740	97,847	( 893)
Group Insurance	7,438	6,962	7,657	695
Social Security	6,785	7,107	7,485	378
Other Employee Benefits	224	87	231	144
Purchased Professional and Technical Services	22,950	32,276	29,800	( 2,476)
Legal Services	2,100	2,100	2,100	
General Supplies and Materials	18,037	20,242	18,000	( 2,242)
Total General Administration	<u>152,588</u>	<u>167,514</u>	<u>163,120</u>	<u>( 4,394)</u>
<b>School Administration</b>				
Certified Salaries	148,650	151,750	148,049	( 3,701)
Non-Certified Salaries	82,099	81,692	85,750	4,058
Group Insurance	46,881	44,606	45,246	640
Social Security	16,864	16,961	17,653	692
Other Employee Benefits	582	208	730	522

Unified School District No. 366  
 General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Purchased Professional and Technical Services	\$ 8,329	8,124	8,350	226
General Supplies and Materials	2,788	2,999	2,800	( 199)
Total School Administration	<u>306,193</u>	<u>306,340</u>	<u>308,578</u>	<u>2,238</u>
Support Services - Business				
Non-Certified Salaries	63,995	63,159	63,000	( 159)
Group Insurance	14,788	13,904	14,960	1,056
Social Security	4,542	4,351	4,820	469
Other Employee Benefits	56	53	60	7
Total Support Services - Business	<u>83,381</u>	<u>81,467</u>	<u>82,840</u>	<u>1,373</u>
Operations and Maintenance				
Non-Certified Salaries	134,226	142,590	145,509	2,919
Group Insurance	28,564	35,445	30,921	( 4,524)
Social Security	10,045	10,783	11,133	350
Other Employee Benefits	1,736	133	2,130	1,997
Purchased Professional and Technical Services	13,629	13,452	14,000	548
Repair of Buildings	6,693	2,293	228,132	225,839
General Supplies and Materials	98	95	100	5
Electricity		70,859	122,169	51,310
Total Operations and Maintenance	<u>194,991</u>	<u>275,650</u>	<u>554,094</u>	<u>278,444</u>
Vehicle Operation Services				
Non-Certified Salaries	119,862	99,534	134,333	34,799
Group Insurance	41,793	42,702	55,049	12,347
Social Security	8,603	8,722	10,277	1,555
Other Employee Benefits	913	808	1,120	312
Equipment		1,399		( 1,399)
Other	6,198	10,810	6,200	( 4,610)
Total Vehicle Operation Services	<u>177,369</u>	<u>163,975</u>	<u>206,979</u>	<u>43,004</u>
Monitoring Services				
Non-Certified Salaries	41,046	61,484	44,850	( 16,634)
Group Insurance	7,356	7,058	7,541	483
Social Security	3,161	4,696	3,431	( 1,265)
Other Employee Benefits	756	58	1,040	982
Motor Fuel		353		( 353)
Total Monitoring Services	<u>52,319</u>	<u>73,649</u>	<u>56,862</u>	<u>( 16,787)</u>
Fund Transfers				
At Risk 4-Year Old	58,144	28,000	63,200	35,200
At Risk K-12	443,097	452,830	452,831	1
Capital Outlay	112,746	124,322		( 124,322)
Virtual Education	10,222	15,814	28,400	12,586
Food Service	1,244			
Professional Development	28,717	11,073	31,500	20,427
Parent Education Program	4,000	1,750	5,750	4,000
Special Education	586,542	635,841	648,337	12,496
Career and Postsecondary Education	66,342	140,156	154,500	14,344
Contingency Reserve	122,109			
Total Fund Transfers	<u>1,433,163</u>	<u>1,409,786</u>	<u>1,384,518</u>	<u>( 25,268)</u>
Budget Adjustments				
Legal Max Adjustment			( 267,860)	( 267,860)
Budget Credit Adjustment			17,762	17,762
Total Expenditures and Transfers	<u>4,005,274</u>	<u>4,079,498</u>	<u>4,079,498</u>	
Receipts Over (Under) Expenditures and Transfers		1	( 1)	
Unencumbered Cash, Beginning	19	547		
Prior Year Encumbrances Cancelled	527	35		
Unencumbered Cash, Ending	<u>547</u>	<u>581</u>		

Unified School District No. 366  
 Supplemental General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 698,752	617,835	585,057	32,778
Delinquent Taxes	31,090	14,409	4,746	9,663
Reimbursements	3,663	14,160		14,160
Total Revenue from Local Sources	<u>733,505</u>	<u>646,404</u>	<u>589,803</u>	<u>56,601</u>
Revenue from County Sources				
Motor Vehicle Tax	89,647	69,668	63,050	6,618
Recreational Vehicle Tax	1,165	997	764	233
Commercial Vehicle Tax	3,853	4,679	3,111	1,568
Total Revenue from County Sources	<u>94,665</u>	<u>75,344</u>	<u>66,925</u>	<u>8,419</u>
Revenue from State Sources				
Supplemental State Aid	555,405	575,901	532,738	43,163
Total Cash Receipts	<u>1,383,575</u>	<u>1,297,649</u>	<u>1,189,466</u>	<u>108,183</u>
<b>Expenditures and Transfers</b>				
Instruction				
Certified Salaries	109,350	103,523	114,019	10,496
General Supplies and Materials	12,072	22,279	30,000	7,721
Textbooks	65,199	24,921	50,000	25,079
Audio Visual and Software	48,576	74,053	50,000	( 24,053)
Miscellaneous Supplies	568	120	60,000	59,880
Equipment	8,808	15,342	10,000	( 5,342)
Other	78,723	85,785		( 85,785)
Total Instruction	<u>323,296</u>	<u>326,023</u>	<u>314,019</u>	<u>( 12,004)</u>
Support Services - Students				
Other	10,294	11,124	11,000	( 124)
Support Services - Instr. Staff				
Books and Periodicals	30,970	21,608	25,000	3,392
General Administration				
Communication Services	28,246	29,677	35,000	5,323
School Administration				
General Supplies and Materials	469		2,000	2,000
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	20,599	22,037	25,000	2,963
Repair of Buildings	93,817	19,204	38,710	19,506
Insurance		97,126	97,000	( 126)
General Supplies and Materials	41,125	33,154	42,000	8,846
Heating	23,363	28,175	30,000	1,825
Electricity	132,462	53,732	17,831	( 35,901)
Total Operations and Maintenance	<u>311,366</u>	<u>253,428</u>	<u>250,541</u>	<u>( 2,887)</u>
Vehicle Operation Services				
Insurance	76			
Motor Fuel	41,654	39,669	60,000	20,331
Other	21,238	31,954	37,500	5,546
Total Vehicle Operation Services	<u>62,968</u>	<u>71,623</u>	<u>97,500</u>	<u>25,877</u>
Fund Transfers				
At Risk K-12	60,000	170,000	170,000	
Food Service	7,334	15,000	56,839	41,839
Special Education	242,603	283,249	283,249	
Career and Postsecondary Education	236,447	130,672	130,672	
Total Fund Transfers	<u>546,384</u>	<u>598,921</u>	<u>640,760</u>	<u>41,839</u>
Budget Adjustments				
Legal Max Adjustment			( 77,576)	( 77,576)
Budget Credit Adjustment			14,160	14,160
Total Expenditures and Transfers	<u>1,313,993</u>	<u>1,312,404</u>	<u>1,312,404</u>	

Unified School District No. 366  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Receipts Over (Under)				
Expenditures and Transfers	\$ 69,582	( 14,755)		
Unencumbered Cash, Beginning	31,365	108,777		
Prior Year Encumbrances Cancelled	<u>7,830</u>	<u>3,604</u>		
Unencumbered Cash, Ending	<u>108,777</u>	<u>97,626</u>		

Unified School District No. 366  
At Risk 4 Year Old Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 58,144	28,000	63,200	( 35,200)
Total Cash Receipts	<u>58,144</u>	<u>28,000</u>	<u>63,200</u>	<u>( 35,200)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	45,833		48,498	48,498
Non-Certified Salaries		11,925		( 11,925)
Group Insurance	7,541		7,541	7,541
Social Security	3,019		3,710	3,710
Other Employee Benefits	37		40	40
General Supplies and Materials	<u>1,714</u>		<u>3,411</u>	<u>3,411</u>
Total Instruction	<u>58,144</u>	<u>11,925</u>	<u>63,200</u>	<u>51,275</u>
Vehicle Operation Services				
Non-Certified Salaries		<u>16,075</u>		( 16,075)
Total Expenditures and Transfers	<u>58,144</u>	<u>28,000</u>	<u>63,200</u>	<u>35,200</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 366  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 443,097	452,830	452,831	( 1)
Transfer from Supplemental General Fund	60,000	170,000	170,000	
Total Cash Receipts	<u>503,097</u>	<u>622,830</u>	<u>622,831</u>	<u>( 1)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	241,124	377,107	380,000	2,893
Non-Certified Salaries	120,505	116,186	125,800	9,614
Group Insurance	58,507	42,375	56,558	14,183
Social Security	8,539	9,088	9,623	535
Other Employee Benefits	1,692	2,001	1,850	( 151)
Purchased Professional and Technical Services	2,799	10,650	5,000	( 5,650)
General Supplies and Materials	10,769	30,100	20,000	( 10,100)
Textbooks	55,481	16,089	20,000	3,911
Audio Visual and Software	2,985	14,891	3,000	( 11,891)
Property (Equipment & Furnishings)	814	4,344	500	( 3,844)
Other	758		500	500
Total Instruction	<u>503,973</u>	<u>622,831</u>	<u>622,831</u>	
Vehicle Operation Services				
Non-Certified Salaries	71			
Social Security	5			
Total Vehicle Operation Services	<u>76</u>			
Total Expenditures and Transfers	<u>504,049</u>	<u>622,831</u>	<u>622,831</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 952)	( 1)		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	<u>952</u>	<u>1</u>		
Unencumbered Cash, Ending	<u></u>	<u></u>		

Unified School District No. 366  
Virtual Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 10,222	15,814	28,400	( 12,586)
Total Cash Receipts	<u>10,222</u>	<u>15,814</u>	<u>28,400</u>	<u>( 12,586)</u>
Expenditures and Transfers				
Instruction				
Non-Certified Salaries	4,383	1,770	7,725	5,955
Group Insurance	2,143	2,143	600	( 1,543)
Social Security	193	75	600	525
Other Employee Benefits	2	1	50	49
Audio Visual and Software	3,500	11,825	13,425	1,600
Miscellaneous Supplies			500	500
Property (Equipment & Furnishings)			5,000	5,000
Other	<u>1</u>	<u></u>	<u>500</u>	<u>500</u>
Total Expenditures and Transfers	<u>10,222</u>	<u>15,814</u>	<u>28,400</u>	<u>12,586</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u></u>	<u></u>		
Unencumbered Cash, Ending	<u></u>	<u></u>		



Unified School District No. 366  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 163,187	263,261	249,306	13,955
Delinquent Taxes	5,617	3,405	1,068	2,337
Interest on Investments	1,296	2,960	1,500	1,460
Other Revenue From Local Sources	16,926	9,939	15,000	( 5,061)
Reimbursements		24,266		24,266
Total Revenue from Local Sources	<u>187,026</u>	<u>303,831</u>	<u>266,874</u>	<u>36,957</u>
Revenue from County Sources				
Motor Vehicle Tax	11,257	24,933	21,594	3,339
Recreational Vehicle Tax	139	362	261	101
Commercial Vehicle Tax	1,378	1,134	1,065	69
Total Revenue from County Sources	<u>12,774</u>	<u>26,429</u>	<u>22,920</u>	<u>3,509</u>
Revenue from State Sources				
General State Aid	55,438	86,860	86,856	4
Operating Transfers				
Transfer from General Fund	112,746	124,322		124,322
Total Cash Receipts	<u>367,984</u>	<u>541,442</u>	<u>376,650</u>	<u>164,792</u>
<b>Expenditures and Transfers</b>				
Instruction				
Property (Equipment & Furnishings)	7,872	55,604	50,000	( 5,604)
General Administration				
Property (Equipment & Furnishings)		23,611	10,000	( 13,611)
Operations and Maintenance				
Repair of Buildings	50,931	112,166	250,000	137,834
Property (Equipment & Furnishings)	34,904	245,046	60,000	( 185,046)
Total Operations and Maintenance	<u>85,835</u>	<u>357,212</u>	<u>310,000</u>	<u>( 47,212)</u>
Student Transportation				
Property (Equipment & Furnishings)	75,792	98,530	80,000	( 18,530)
Facilities Acquisition/Construction				
Architecture and Engineering Services	15,951	5,717		( 5,717)
Building Repair and Remodeling	37,916	183,590		( 183,590)
Other Facilities Acquisition/Construction	75		250,000	250,000
Total Facilities Acquisition/Construction	<u>53,942</u>	<u>189,307</u>	<u>250,000</u>	<u>60,693</u>
Budget Credit Adjustment			24,266	24,266
Total Expenditures and Transfers	<u>223,441</u>	<u>724,264</u>	<u>724,266</u>	<u>2</u>
Receipts Over (Under)				
Expenditures and Transfers	144,543	( 182,822)		
Unencumbered Cash, Beginning	379,019	524,812		
Prior Year Encumbrances Cancelled	1,250			
Unencumbered Cash, Ending	<u>524,812</u>	<u>341,990</u>		

Unified School District No. 366  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 1,110	990	990	
Revenue from State Sources				
General State Aid	4,224	5,145	4,290	855
Total Cash Receipts	<u>5,334</u>	<u>6,135</u>	<u>5,280</u>	<u>855</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	4,198	4,104	4,377	273
Social Security	322	320	336	16
Other Employee Benefits	4	4	4	
Other Miscellaneous Purchased Services	174	68		( 68)
Textbooks		266	66	( 200)
Miscellaneous Supplies		133		( 133)
Total Instruction	<u>4,698</u>	<u>4,895</u>	<u>4,783</u>	<u>( 112)</u>
Vehicle Operation Services				
Motor Fuel	62	49	497	448
Total Expenditures and Transfers	<u>4,760</u>	<u>4,944</u>	<u>5,280</u>	<u>336</u>
Receipts Over (Under) Expenditures and Transfers	574	1,191		
Unencumbered Cash, Beginning	<u>922</u>	<u>1,496</u>		
Unencumbered Cash, Ending	<u>1,496</u>	<u>2,687</u>		

Unified School District No. 366  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts</b>				
Revenue from Local Sources				
Student Sales	\$ 71,275	70,807	68,660	2,147
Adults and Non-Reimbursable Programs	6,666	7,269	17,401	( 10,132)
Other Revenue From Local Sources	1,300	50	1,000	( 950)
Total Revenue from Local Sources	<u>79,241</u>	<u>78,126</u>	<u>87,061</u>	<u>( 8,935)</u>
Revenue from State Sources				
General State Aid	2,844	2,734	2,318	416
Revenue from Federal Sources				
Federal Financial Assistance	198,096	192,626	186,566	6,060
Other Federal Financial Assistance		2,352		2,352
Total Revenue from Federal Sources	<u>198,096</u>	<u>194,978</u>	<u>186,566</u>	<u>8,412</u>
Operating Transfers				
Transfer from General Fund	1,244			
Transfer from Supplemental General Fund	7,334	15,000	56,839	( 41,839)
Total Operating Transfers	<u>8,578</u>	<u>15,000</u>	<u>56,839</u>	<u>( 41,839)</u>
Total Cash Receipts	<u>288,759</u>	<u>290,838</u>	<u>332,784</u>	<u>( 41,946)</u>
<b>Expenditures and Transfers</b>				
Food Service Operations				
Non-Certified Salaries	93,047	102,263	101,208	( 1,055)
Group Insurance	21,387	21,446	34,687	13,241
Social Security	6,907	7,718	7,742	24
Other Employee Benefits	523	1,007	1,136	129
Food and Milk	152,122	155,766	200,000	44,234
Miscellaneous Supplies	6,812	9,656	10,000	344
Property (Equipment & Furnishings)	1,875	773	15,000	14,227
Other	4,360	6,092	5,000	( 1,092)
Total Food Service Operations	<u>287,033</u>	<u>304,721</u>	<u>374,773</u>	<u>70,052</u>
Budget Credit Adjustment			6,060	6,060
Total Expenditures and Transfers	<u>287,033</u>	<u>304,721</u>	<u>380,833</u>	<u>76,112</u>
Receipts Over (Under)				
Expenditures and Transfers	1,726	( 13,883)		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	40,263	42,026		
Unencumbered Cash, Ending	<u>42,026</u>	<u>28,143</u>		

Unified School District No. 366  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$	2,361		2,361
Revenue from State Sources				
General State Aid	6,283	2,310	4,375	(2,065)
Operating Transfers				
Transfer from General Fund	28,717	11,073	31,500	(20,427)
Total Cash Receipts	35,000	15,744	35,875	(20,131)
Expenditures and Transfers				
Support Services - Instr. Staff				
Certified Salaries	14,700			
Social Security	1,096			
Other Employee Benefits	14			
Purchased Professional and Technical Services	12,791	11,708	19,500	7,792
Other Purchased Services	6,399	4,036	15,750	11,714
Total Support Services - Instr. Staff	35,000	15,744	35,250	19,506
Budget Credit Adjustment			2,361	2,361
Total Expenditures and Transfers	35,000	15,744	37,611	21,867
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366  
Parent Education Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 4,000	1,750	5,750	( 4,000)
Total Cash Receipts	<u>4,000</u>	<u>1,750</u>	<u>5,750</u>	<u>( 4,000)</u>
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	<u>4,000</u>	<u>1,750</u>	<u>5,750</u>	<u>4,000</u>
Total Expenditures and Transfers	<u>4,000</u>	<u>1,750</u>	<u>5,750</u>	<u>4,000</u>
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 366  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Federal Sources				
Other Federal Financial Assistance	\$ 3,319			
Operating Transfers				
Transfer from General Fund	586,542	635,841	648,337	( 12,496)
Transfer from Supplemental General Fund	242,603	283,249	283,249	
Total Operating Transfers	829,145	919,090	931,586	( 12,496)
Total Cash Receipts	832,464	919,090	931,586	( 12,496)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	282,477	283,249	283,249	
LEA State Aid Flowthrough Payments to COOP's/Interlocals	496,627	553,668	595,199	41,531
Total Instruction	779,104	836,917	878,448	41,531
Vehicle Operation Services				
Non-Certified Salaries	22,816	29,445	25,300	( 4,145)
Group Insurance	13,724	12,955	15,082	2,127
Social Security	1,736	2,236	1,635	( 601)
Other Employee Benefits	22	28	228	200
Equipment and Vehicle Services	12,630	12,630	12,630	
Total Vehicle Operation Services	50,928	57,294	54,875	( 2,419)
Monitoring Services				
Non-Certified Salaries	961			
Group Insurance	1,016			
Social Security	74			
Other Employee Benefits	62			
Other Miscellaneous Purchased Services	10,164	14,137	11,075	( 3,062)
Total Monitoring Services	12,277	14,137	11,075	( 3,062)
Total Expenditures and Transfers	842,309	908,348	944,398	36,050
Receipts Over (Under)				
Expenditures and Transfers	( 9,845)	10,742		
Unencumbered Cash, Beginning	55,808	45,963		
Unencumbered Cash, Ending	45,963	56,705		

Unified School District No. 366  
Career and Postsecondary Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 3,705	3,662		3,662
Operating Transfers				
Transfer from General Fund	66,342	140,156	154,500	( 14,344)
Transfer from Supplemental General Fund	236,447	130,672	130,672	
Total Operating Transfers	302,789	270,828	285,172	( 14,344)
Total Cash Receipts	306,494	274,490	285,172	( 10,682)
Expenditures and Transfers				
Instruction				
Certified Salaries	221,657	202,321	197,227	( 5,094)
Group Insurance	37,702	34,843	37,701	2,858
Social Security	16,516	14,805	15,084	279
Other Employee Benefits	203	182	160	( 22)
Purchased Professional and Technical Services	9,088	6,825	10,000	3,175
General Supplies and Materials	12,706	16,390	18,000	1,610
Property (Equipment & Furnishings)	7,183	850	7,000	6,150
Total Instruction	305,055	276,216	285,172	8,956
Budget Credit Adjustment			3,662	3,662
Total Expenditures and Transfers	305,055	276,216	288,834	12,618
Receipts Over (Under)				
Expenditures and Transfers	1,439	( 1,726)		
Unencumbered Cash, Beginning		1,606		
Prior Year Encumbrances Cancelled	167	120		
Unencumbered Cash, Ending	1,606			

Unified School District No. 366  
 Gifts and Grants Fund  
 Summary of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Donations	\$ <u>275</u>	<u>3,334</u>
Revenue from State Sources		
Kansas Safe and Secure Schools		8,821
Kansas CIF Pre-K Pilot Program		<u>63,200</u>
Total Revenue from State Sources		<u>72,021</u>
Total Cash Receipts	<u>275</u>	<u>75,355</u>
Expenditures and Transfers		
Instruction		
Certified Salaries		49,578
Non-Certified Salaries		329
Group Insurance		7,247
Social Security		3,865
Other Employee Benefits		55
Purchased Professional and Technical Services	54	8,821
General Supplies and Materials	<u>882</u>	<u>14,676</u>
Total Expenditures and Transfers	<u>936</u>	<u>84,571</u>
Receipts Over (Under)		
Expenditures and Transfers	( 661)	( 9,216)
Unencumbered Cash, Beginning	<u>1,863</u>	<u>1,202</u>
Unencumbered Cash, Ending	<u><u>1,202</u></u>	<u><u>( 8,014)</u></u>



Unified School District No. 366  
 KPERS Special Retirement Contribution Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 351,435	298,014	477,565	( 179,551)
Total Cash Receipts	<u>351,435</u>	<u>298,014</u>	<u>477,565</u>	<u>( 179,551)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>232,296</u>	<u>194,215</u>	<u>315,667</u>	<u>121,452</u>
Support Services - Students				
Other Employee Benefits	<u>18,435</u>	<u>16,103</u>	<u>25,051</u>	<u>8,948</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>4,573</u>	<u>2,721</u>	<u>6,214</u>	<u>3,493</u>
General Administration				
Other Employee Benefits	<u>12,398</u>	<u>10,648</u>	<u>16,848</u>	<u>6,200</u>
School Administration				
Other Employee Benefits	<u>30,570</u>	<u>25,446</u>	<u>41,542</u>	<u>16,096</u>
Support Services - Business				
Other Employee Benefits	<u>8,194</u>	<u>6,733</u>	<u>11,135</u>	<u>4,402</u>
Operations and Maintenance				
Other Employee Benefits	<u>16,922</u>	<u>15,025</u>	<u>22,995</u>	<u>7,970</u>
Student Transportation				
Other Employee Benefits	<u>18,068</u>	<u>17,826</u>	<u>24,553</u>	<u>6,727</u>
Operation of Non-Instruction Services				
Other Employee Benefits	<u>9,979</u>	<u>9,297</u>	<u>13,560</u>	<u>4,263</u>
Total Expenditures and Transfers	<u>351,435</u>	<u>298,014</u>	<u>477,565</u>	<u>179,551</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>	<u>          </u>	
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>	<u>          </u>	

Unified School District No. 366  
Contingency Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 122,109	
Total Cash Receipts	<u>122,109</u>	
Expenditures and Transfers		
Instruction		
Audio Visual and Software	<u>134</u>	
Total Expenditures and Transfers	<u>134</u>	
Receipts Over (Under)		
Expenditures and Transfers	121,975	
Unencumbered Cash, Beginning	<u>206,978</u>	<u>328,953</u>
Unencumbered Cash, Ending	<u>328,953</u>	<u>328,953</u>

Unified School District No. 366  
REAP Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 26,126	25,792
Total Cash Receipts	<u>26,126</u>	<u>25,792</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>26,126</u>	<u>25,792</u>
Total Expenditures and Transfers	<u>26,126</u>	<u>25,792</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 366  
KDADS Grant Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 60,431	71,983
Total Cash Receipts	<u>60,431</u>	<u>71,983</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	20,114	11,122
Non-Certified Salaries	2,475	2,400
Social Security	1,690	1,009
Other Employee Benefits	21	13
Total Instruction	<u>24,300</u>	<u>14,544</u>
Support Services - Instr. Staff		
Purchased Professional and Technical Services	4,788	4,960
General Supplies and Materials	24,086	28,715
Other	4,250	2,000
Total Support Services - Instr. Staff	<u>33,124</u>	<u>35,675</u>
General Administration		
Certified Salaries	1,781	1,151
Social Security	127	83
Other Employee Benefits	2	1
Total General Administration	<u>1,910</u>	<u>1,235</u>
School Administration		
Certified Salaries	8,008	6,765
Social Security	611	517
Other Employee Benefits	7	6
Total School Administration	<u>8,626</u>	<u>7,288</u>
Total Expenditures and Transfers	<u>67,960</u>	<u>58,742</u>
Receipts Over (Under)		
Expenditures and Transfers	( 7,529)	13,241
Unencumbered Cash, Beginning	( 13,914)	( 21,225)
Prior Year Encumbrances Cancelled	218	
Unencumbered Cash, Ending	<u>( 21,225)</u>	<u>( 7,984)</u>

Unified School District No. 366  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 119,044	129,966
Total Cash Receipts	<u>119,044</u>	<u>129,966</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	102,912	107,834
Group Insurance	9,128	15,082
Social Security	6,585	6,965
Other Employee Benefits	80	85
General Supplies and Materials	390	
Total Expenditures and Transfers	<u>119,095</u>	<u>129,966</u>
Receipts Over (Under)		
Expenditures and Transfers	( 51)	
Unencumbered Cash, Beginning		
Prior Year Encumbrances Cancelled	<u>51</u>	
Unencumbered Cash, Ending	<u><u>          </u></u>	<u><u>          </u></u>

Unified School District No. 366  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 19,754	18,724
Total Cash Receipts	<u>19,754</u>	<u>18,724</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	16,928	17,410
Other Purchased Services	<u>2,826</u>	<u>1,314</u>
Total Expenditures and Transfers	<u>19,754</u>	<u>18,724</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 366  
Educational Foundation Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ <u>1,659</u>	<u>1,000</u>
Total Cash Receipts	<u>1,659</u>	<u>1,000</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	<u>250</u>	<u>250</u>
Total Expenditures and Transfers	<u>250</u>	<u>250</u>
Receipts Over (Under)		
Expenditures and Transfers	1,409	750
Unencumbered Cash, Beginning	<u>1,336</u>	<u>2,745</u>
Unencumbered Cash, Ending	<u><u>2,745</u></u>	<u><u>3,495</u></u>

Unified School District No. 366  
Dillon Fullerton Scholarship Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 68	77
Donations	2,600	1,000
Total Cash Receipts	2,668	1,077
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	1,000	1,500
Total Expenditures and Transfers	1,000	1,500
Receipts Over (Under)		
Expenditures and Transfers	1,668	( 423)
Unencumbered Cash, Beginning	4,560	6,228
Unencumbered Cash, Ending	6,228	5,805



Unified School District No. 366  
Glades Memorial Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 234	238
Total Cash Receipts	<u>234</u>	<u>238</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>          </u>	<u>1,000</u>
Total Expenditures and Transfers	<u>          </u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers	234	( 762)
Unencumbered Cash, Beginning	<u>11,685</u>	<u>11,919</u>
Unencumbered Cash, Ending	<u><u>11,919</u></u>	<u><u>11,157</u></u>

Unified School District No. 366  
Gene Johnston Scholarship Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 241	230
Total Cash Receipts	<u>241</u>	<u>230</u>
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	<u>1,000</u>	<u>1,000</u>
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers	( 759)	( 770)
Unencumbered Cash, Beginning	<u>16,706</u>	<u>15,947</u>
Unencumbered Cash, Ending	<u><u>15,947</u></u>	<u><u>15,177</u></u>

Unified School District No. 366  
Steele Memorial Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ <u>167</u>	<u>157</u>
Total Cash Receipts	<u>167</u>	<u>157</u>
Expenditures and Transfers		
Instruction		
Scholarships	<u>750</u>	<u>750</u>
Total Expenditures and Transfers	<u>750</u>	<u>750</u>
Receipts Over (Under)		
Expenditures and Transfers	( 583)	( 593)
Unencumbered Cash, Beginning	<u>8,389</u>	<u>7,806</u>
Unencumbered Cash, Ending	<u><u>7,806</u></u>	<u><u>7,213</u></u>

Unified School District No. 366  
Trendel Scholarship Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Instruction		
Purchased Professional and Technical Services	\$	300
Total Expenditures and Transfers		<u>300</u>
Cash Receipts		
Revenue from Local Sources		
Interest on Investments		61
Other Revenue From Local Sources	<u>4,000</u>	<u>2,160</u>
Total Cash Receipts	<u>4,000</u>	<u>2,221</u>
Expenditures and Transfers		
Receipts Over (Under)		
Expenditures and Transfers	4,000	1,921
Unencumbered Cash, Beginning		<u>4,000</u>
Unencumbered Cash, Ending	<u>4,000</u>	<u>5,921</u>

Unified School District No. 366  
Robert Maris Scholarship Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Donations	\$	380
Total Cash Receipts		<u>380</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		380
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		<u><u>380</u></u>

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Yates Center, Kansas

Agency Funds

Schedule of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
<b>Student Organization Funds:</b>				
Elementary:				
Accelerated Reader Prizes	\$ 57	0	0	57
Cheerleaders	417	10,655	9,484	1,588
KAYS	-	532	251	281
Library	507	3,211	2,259	1,459
Music	228	1,034	1,004	258
Student Council	1,035	1,375	1,511	899
Vending Machines	1,418	1,496	1,480	1,434
Youth Friends	2,383	-	76	2,307
High School:				
Art Club	445	3,655	4,108	(8)
Band Club	831	384	225	990
Baseball	119	-	-	119
Booster Club	227	700	700	227
Boys' Basketball	232	748	970	10
Cheerleaders	104	7,422	6,310	1,216
Class of '08	8	-	-	8
Class of '09	193	-	-	193
Class of '10	461	-	-	461
Class of '12	20	-	-	20
Class of '14	297	-	-	297
Class of '15	526	-	-	526
Class of '16	31	-	-	31
Class of '17	41	-	-	41
Class of '18	27	-	-	27
Class of '19	15,059	10,803	25,501	361
Class of '20	7,540	17,314	8,423	16,431
Class of '21	1,505	5,920	2,414	5,011
Class of '22	-	12,832	6,855	5,977
Concession Equipment	473	-	-	473
Crafts	745	1,308	378	1,675
Drama Club	2,061	730	-	2,791
Dramatics	1,480	-	-	1,480
FBLA	50	75	45	80
FCCLA	790	1,424	1,410	804
FFA	2,040	18,098	18,308	1,830
Foreign Language	192	477	422	247
Girls' Basketball	493	-	-	493
Girls' Volleyball	818	-	418	400
Journalism	4,787	16,137	13,387	7,537
KAYS	308	5,047	4,286	1,069
Library Fund	653	5	-	658
National Honor Society	268	-	-	268
Nurse Fund	84	-	-	84
Student Council	285	5,176	2,996	2,465
Thespians	142	-	-	142
Vocal Club	1,378	368	-	1,746
Y-Club	69	-	-	69
Youth Coalition/S.A.D.D.	2,490	-	-	2,490
<b>Other Agency Funds:</b>				
Retiree Health Insurance	-	29,018	29,006	12
	<u>53,317</u>	<u>155,944</u>	<u>142,227</u>	<u>67,034</u>

Unified School District No. 366

Yates Center, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2019

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Elementary:						
Athletics	\$ 2,569	4,640	4,491	2,718		2,718
Miscellaneous	26	-	-	26		26
High School:						
Athletics	4,067	23,884	20,892	7,059		7,059
Golf Club	16	-	-	16		16
Subtotal Gate Receipts	<u>6,678</u>	<u>28,524</u>	<u>25,383</u>	<u>9,819</u>	<u>-</u>	<u>9,819</u>
<u>Special Projects:</u>						
Elementary:						
Billye Freeman Memorial	596	-	-	596		596
Sales Tax	-	1,520	1,520	-		-
Student Activities	1,177	3,502	2,308	2,371		2,371
Yearbook	8	2,621	2,264	365		365
High School:						
Crandall Memorial	6,894	100	300	6,694		6,694
Gown Replacement	45	-	-	45		45
Incentive Fund	5	-	-	5		5
Knapp Scholarship	16,090	240	300	16,030		16,030
Principal's Fund	1,745	121	607	1,259		1,259
Sales Tax	66	6,114	6,114	66		66
Saulsbury Memorial	4,498	66	200	4,364		4,364
Scholarships	1,544	500	1,000	1,044		1,044
Subtotal Special Projects	<u>32,668</u>	<u>14,784</u>	<u>14,613</u>	<u>32,839</u>	<u>-</u>	<u>32,839</u>
Total District Activity Funds	<u>39,346</u>	<u>43,308</u>	<u>39,996</u>	<u>42,658</u>	<u>-</u>	<u>42,658</u>