

**UNIFIED SCHOOL DISTRICT NO. 397**  
**Lost Springs, Kansas**

FINANCIAL STATEMENT  
WITH  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2019  
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT

**UNIFIED SCHOOL DISTRICT NO. 397**

**FINANCIAL STATEMENT  
WITH  
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2019  
TOGETHER WITH INDEPENDENT AUDITOR'S REPORT**

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## Independent Auditor's Report

To the Board of Education  
Unified School District No. 397  
Lost Springs, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 397, Lost Springs, Kansas, 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 2; 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 that 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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 2 of the financial statement, the financial statement is prepared by Unified School District No. 397 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 2 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. 397, 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*

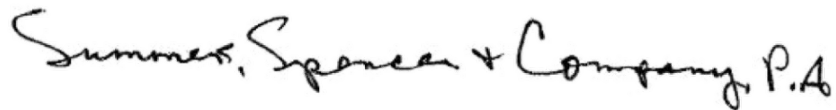
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 397, as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

### *Other Matters*

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional 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 2.

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. 397 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated December 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer.municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 2

A handwritten signature in black ink that reads "Summers, Spencer & Company, P.A." The signature is written in a cursive, flowing style.

Summers, Spencer & Company, P.A.  
Salina, Kansas

November 7, 2019

**UNIFIED SCHOOL DISTRICT NO. 397**

**Statement 1**

**Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)  
For the Year Ended June 30, 2019**

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
<b>General Funds:</b>						
General	\$ -	\$ 3,134,676	\$ 3,134,423	\$ 253	\$ 7,034	\$ 7,287
Supplemental General	39,252	746,629	729,038	56,843	8,591	65,434
<b>Special Purpose Funds:</b>						
At Risk (K-12)	84,339	169,222	171,724	81,837	-	81,837
Capital Outlay	852,672	554,844	450,673	956,843	281,997	1,238,840
Driver Training	16,022	3,339	3,941	15,420	-	15,420
Food Service	43,919	126,110	127,643	42,386	-	42,386
Professional Development	54,533	77,723	22,821	109,435	114	109,549
Special Education	471,510	707,159	679,755	498,914	-	498,914
Career and Postsecondary Education	110,193	118,205	155,382	73,016	1,583	74,599
KPERS Special Retirement Contribution	-	167,578	167,578	-	-	-
Virtual Education	379,881	479,240	516,889	342,232	278	342,510
Student Material	85,539	24,350	23,797	86,092	-	86,092
Title I	-	35,539	35,539	-	-	-
Title II-A	-	10,308	10,308	-	-	-
Title IV	-	11,425	10,044	1,381	-	1,381
Federal Reap Grant	-	10,288	10,288	-	944	944
Kansas Preschool Program	-	60,510	60,074	436	-	436
Contingency Reserve	478,581	-	-	478,581	-	478,581
District Activity Funds	24,301	55,721	52,516	27,506	-	27,506

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

UNIFIED SCHOOL DISTRICT NO. 397

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)  
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Bond and Interest Fund:						
Bond and Interest	\$ 255,274	\$ 538	\$ -	\$ 255,812	\$ -	\$ 255,812
Trust Funds:						
Mowrer Scholarship / Student Scholarships	290,817	14,993	12,392	293,418	-	293,418
Gifts and Grants	<u>11,390</u>	<u>4,095</u>	<u>3,381</u>	<u>12,104</u>	<u>-</u>	<u>12,104</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 3,198,223</u>	<u>\$ 6,512,492</u>	<u>\$ 6,378,206</u>	<u>\$ 3,332,509</u>	<u>\$ 300,541</u>	<u>\$ 3,633,050</u>
Composition of Cash:						
			Checking and Saving Accounts			\$ 2,077,396
			Money Market Account			1,112,338
			Certificates of Deposit			<u>491,843</u>
			Total Cash			3,681,577
			Agency Funds per Schedule 3			<u>(48,527)</u>
			Total Reporting Entity (Excluding Agency Funds)			<u>\$ 3,633,050</u>

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

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

**Note 1 – Reporting Entity**

Unified School District No. 397 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

**Note 2 – Summary of Significant Account Policies**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States 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 for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

Fund Descriptions. The following types of funds comprise the financial activities of the District for the year ended June 30, 2019:

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 regulatory receipt sources (other than Capital Projects 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.

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

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

**Note 3 – Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds.



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**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

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 calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

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. There were no such budget amendments for the year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for 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 budgeted expenditure authority lapses at year end.

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

Student Material Fund	Title I Fund
Title II-A Fund	Title IV Fund
Federal Reap Grant Fund	Kansas Preschool Program Fund
Contingency Reserve Fund	District Activity Funds

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

**Note 4 – 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, 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

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposits with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit 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. 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2019.

At June 30, 2019, the District's carrying amount of deposits was \$3,681,578 and the bank balance was \$3,755,615. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the remaining \$3,255,615 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

**Note 5 – Inter Fund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	\$ 70,000
General Fund	Capital Outlay Fund	K.S.A. 72-5167	230,642
General Fund	Special Education Fund	K.S.A. 72-5167	439,260
General Fund	Virtual Education Fund	K.S.A. 72-5167	361,000
General Fund	Food Service Fund	K.S.A. 72-5167	23,000
General Fund	Professional Development Fund	K.S.A. 72-5167	68,699
Supplemental General Fund	Student Material Fund	K.S.A. 72-5143	13,000
Supplemental General Fund	Virtual Education Fund	K.S.A. 72-5143	115,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	99,222
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	112,458
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	6,301
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	260,000

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

**Note 6 – In-Substance Receipt in Transit**

The District received \$171,300 subsequent to June 30, 2019, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

**Note 7 – Defined Benefit Pension Plan**

General Information about the 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 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01% respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

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 \$167,578 for the year ended June 30, 2019.

Net Pension Liability

At June 30, 2019, the District's proportionate share of the net pension liability reported by KPERS was \$2,187,455. 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.

**Note 8 – Other Long-Term Obligations from Operations**

*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 premium, regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and Disability Other Post-Employment Benefits.* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

*Compensated Absences.* The District provides compensation for absences. Classified employees that are under 12-month contracts are eligible for vacation leave as dictated on their individual contracts. Not more than one-half the annual vacation may be carried past the next contract year. Full-time classified employees earn sick leave at the rate of 10 days per year and part-time employees earn sick leave at 5 days per year. Full-time employees may accumulate 60 days and part-time employees may accumulate 45 days sick leave.

Certified employees earn personal leave at the rate of three days per contract year. They have the option to add any unused days to their accumulated sick leave, carry over 2 days into the following year

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

for a maximum of 4 days, or they may be reimbursed for unused personal days at the substitute teacher pay rate. Certified employees earn sick leave at the rate of 9 days per year up to a maximum accumulation of 60 days. Teachers who have 12 or more accumulated sick leave days and no remaining personal leave days at the time of the request, may exchange two sick leave days for one additional personal leave day per contract year.

*Retirement Benefits.* Upon retirement, KPERS-eligible certified employees with at least 10 years of service to the District may be compensated for all unused sick leave days. If the teacher has 20-39 days, the rate is \$30 per day, 40-59 earns \$40 per day, and 60-70 earns \$50 per day.

**Note 9 – 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; injuries to employees; and natural disasters. The District has purchased commercial insurance to protect themselves from these risks.

**Note 10 – Related Parties**

Two employees of the District are directly related to board members and another employee is directly related to the superintendent during the fiscal year ended June 30, 2019.

**Note 11 – Subsequent Events**

The District's management has evaluated events and transactions occurring after June 30, 2019 through November 7, 2019. The aforementioned date represents the date the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 397**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

**Note 12 – Long-Term Debt**

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease:									
Copier Lease	6.50%	11/14/2016	\$ 85,099	1/14/2022	<u>\$ 62,409</u>	<u>\$ -</u>	<u>\$ 16,922</u>	<u>\$ 45,487</u>	<u>\$ 3,852</u>

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

	Year			Total
	2020	2021	2022	
Principal				
Copier Lease	\$ 16,711	\$ 17,829	\$ 10,947	\$ 45,487
Interest				
Copier Lease	<u>2,465</u>	<u>1,345</u>	<u>238</u>	<u>4,048</u>
Total Principal and Interest	<u>\$ 19,176</u>	<u>\$ 19,174</u>	<u>\$ 11,185</u>	<u>\$ 49,535</u>

**UNIFIED SCHOOL DISTRICT NO. 397**

**REGULATORY – REQUIRED  
SUPPLEMENTARY INFORMATION  
June 30, 2019**

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 1

Summary of Expenditures – Actual and Budget (Regulatory Basis)  
For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds:						
General	\$ 3,152,007	\$ (29,304)	\$ 11,720	\$ 3,134,423	\$ 3,134,423	\$ -
Supplemental General	764,031	(34,993)	-	729,038	729,038	-
Special Purpose Funds:						
At - Risk (K-12)	220,200	-	-	220,200	171,724	(48,476)
Capital Outlay	585,000	-	-	585,000	450,673	(134,327)
Driver Training	4,450	-	-	4,450	3,941	(509)
Food Service	158,700	-	-	158,700	127,643	(31,057)
Professional Development	27,050	-	-	27,050	22,821	(4,229)
Special Education	753,880	-	-	753,880	679,755	(74,125)
Career and Postsecondary Education	169,000	-	-	169,000	155,382	(13,618)
KPERS Retirement Contribution	272,895	-	-	272,895	167,578	(105,317)
Virtual Education	667,600	-	-	667,600	516,889	(150,711)
Bond and Interest Fund:						
Bond and Interest	255,052	-	-	255,052	-	(255,052)



UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**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>Receipts</b>				
State Aid:				
General State Aid	\$ 2,716,353	\$ 2,682,966	\$ 2,638,645	\$ 44,321
Special Education Aid	420,505	439,260	512,350	(73,090)
Taxes and shared Revenue:				
Mineral Production Tax	882	730	-	730
Reimbursements	2,004	11,720	-	11,720
<b>Total Receipts</b>	<u>3,139,744</u>	<u>3,134,676</u>	<u>\$ 3,150,995</u>	<u>\$ (16,319)</u>
<b>Expenditures</b>				
Instruction	1,033,020	924,804	\$ 1,228,357	\$ (303,553)
Student Support Services	63,352	110,588	93,100	17,488
Instructional Support Staff	42,660	11,968	75,700	(63,732)
General Administration	192,526	234,704	276,550	(41,846)
School Administration	142,157	216,089	159,150	56,939
Central Services	52,231	52,999	54,250	(1,251)
Operations and Maintenance	275,686	237,188	228,450	8,738
Transportation Services	214,378	153,481	226,450	(72,969)
Operating Transfers	1,123,734	1,192,602	810,000	382,602
Adjustment to Comply with Legal Max	-	-	(29,304)	29,304
Legal General Fund Budget	3,139,744	3,134,423	3,122,703	11,720
Adjustment for Qualifying Budget Credits	-	-	11,720	(11,720)
<b>Total Expenditures</b>	<u>3,139,744</u>	<u>3,134,423</u>	<u>\$ 3,134,423</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	253		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 253</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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>Receipts</b>				
Taxes and shared Revenue:				
Ad Valorem	\$ 357,116	\$ 366,924	\$ 361,132	\$ 5,792
Delinquent	6,942	4,173	6,384	(2,211)
Motor Vehicle and 16/20M	25,580	26,043	26,956	(913)
Recreational Vehicle	368	397	435	(38)
Commercial Vehicle	1,569	1,341	1,395	(54)
State Aid	290,374	347,751	364,443	(16,692)
Operating Transfers	60,000	-	-	-
<b>Total Receipts</b>	<u>741,949</u>	<u>746,629</u>	<u>\$ 760,745</u>	<u>\$ (14,116)</u>
<b>Expenditures</b>				
Instruction	89,347	37,458	\$ 98,681	\$ (61,223)
Instructional Support Staff	22,389	24,694	27,850	(3,156)
General Administration	454	1,292	2,000	(708)
School Administration	3,653	8,021	13,000	(4,979)
Operations and Maintenance	5,512	51,593	13,000	38,593
Transportation Services	-	-	75,000	(75,000)
Operating Transfers	629,131	605,980	534,500	71,480
Adjustment to Comply with Legal Max	-	-	(34,993)	34,993
<b>Total Expenditures</b>	<u>750,486</u>	<u>729,038</u>	<u>\$ 729,038</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(8,537)	17,591		
Unencumbered Cash, Beginning	<u>47,789</u>	<u>39,252</u>		
Unencumbered Cash, Ending	<u>\$ 39,252</u>	<u>\$ 56,843</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**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	
Receipts				
Operating Transfers	\$ 200,000	\$ 169,222	\$ 155,000	\$ 14,222
Expenditures				
Instruction	198,000	171,724	\$ 220,200	\$ (48,476)
Receipts Over (Under) Expenditures	2,000	(2,502)		
Unencumbered Cash, Beginning	82,339	84,339		
Unencumbered Cash, Ending	\$ 84,339	\$ 81,837		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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>Receipts</b>				
Taxes and shared Revenue:				
Ad Valorem	\$ 199,551	\$ 218,307	\$ 200,464	\$ 17,843
Delinquent	1,829	2,126	3,543	(1,417)
Motor Vehicle and 16/20M	12,507	14,923	15,419	(496)
Recreational Vehicle	182	228	248	(20)
Commercial Vehicle	893	747	798	(51)
Interest	6,262	9,654	-	9,654
State Aid	54,336	77,387	77,643	(256)
Operating Transfers	292,833	230,642	-	230,642
Other Sources	-	830	-	830
<b>Total Receipts</b>	<u>568,393</u>	<u>554,844</u>	<u>\$ 298,115</u>	<u>\$ 256,729</u>
<b>Expenditures</b>				
Instruction	144,221	53,755	\$ 50,000	\$ 3,755
Support Services	3,196	4,251	10,000	(5,749)
General Administration	3,515	4,250	10,000	(5,750)
School Administration	3,552	4,386	10,000	(5,614)
Operations and Maintenance	-	30,245	-	30,245
Transportation	29,574	96,441	100,000	(3,559)
Facility Acquisition and Construction	96,361	257,345	405,000	(147,655)
<b>Total Expenditures</b>	<u>280,419</u>	<u>450,673</u>	<u>\$ 585,000</u>	<u>\$ (134,327)</u>
Receipts Over (Under) Expenditures	287,974	104,171		
Unencumbered Cash, Beginning	<u>564,698</u>	<u>852,672</u>		
Unencumbered Cash, Ending	<u>\$ 852,672</u>	<u>\$ 956,843</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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	
Receipts				
State Aid	\$ 2,048	\$ 1,911	\$ 2,080	\$ (169)
Other	1,326	1,428	-	1,428
Total Receipts	<u>3,374</u>	<u>3,339</u>	<u>\$ 2,080</u>	<u>\$ 1,259</u>
Expenditures				
Instruction	2,192	2,897	\$ 3,400	\$ (503)
Vehicle Operations and Maintenance	707	1,044	1,050	(6)
Total Expenditures	<u>2,899</u>	<u>3,941</u>	<u>\$ 4,450</u>	<u>\$ (509)</u>
Receipts Over (Under) Expenditures	475	(602)		
Unencumbered Cash, Beginning	<u>15,547</u>	<u>16,022</u>		
Unencumbered Cash, Ending	<u>\$ 16,022</u>	<u>\$ 15,420</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**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>Receipts</b>				
Federal Aid	\$ 64,115	\$ 58,075	\$ 62,127	\$ (4,052)
State Aid	1,140	1,059	928	131
Food Service Receipts	40,030	43,976	41,582	2,394
Operating Transfers	23,000	23,000	15,000	8,000
<b>Total Receipts</b>	<u>128,285</u>	<u>126,110</u>	<u>\$ 119,637</u>	<u>\$ 6,473</u>
<b>Expenditures</b>				
Operations and Maintenance	8,016	7,797	\$ 10,800	\$ (3,003)
Food Service Operation	122,972	119,846	147,900	(28,054)
<b>Total Expenditures</b>	<u>130,988</u>	<u>127,643</u>	<u>\$ 158,700</u>	<u>\$ (31,057)</u>
Receipts Over (Under) Expenditures	(2,703)	(1,533)		
Unencumbered Cash, Beginning	<u>46,622</u>	<u>43,919</u>		
Unencumbered Cash, Ending	<u>\$ 43,919</u>	<u>\$ 42,386</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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	
Receipts				
State Aid	\$ 1,769	\$ 2,723	\$ 2,188	\$ 535
Operating Transfers	16,527	75,000	5,000	70,000
	<u>18,296</u>	<u>77,723</u>	<u>\$ 7,188</u>	<u>\$ 70,535</u>
Expenditures				
Instruction	3,743	7,722	\$ 6,550	\$ 1,172
Instructional Support Staff	13,285	15,099	20,500	(5,401)
Total Expenditures	<u>17,028</u>	<u>22,821</u>	<u>\$ 27,050</u>	<u>\$ (4,229)</u>
Receipts Over (Under) Expenditures	1,268	54,902		
Unencumbered Cash, Beginning	<u>53,265</u>	<u>54,533</u>		
Unencumbered Cash, Ending	<u>\$ 54,533</u>	<u>\$ 109,435</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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	
Receipts				
Other Sources	\$ 8,982	\$ 7,899	\$ -	\$ 7,899
Operating Transfers	520,505	699,260	600,000	99,260
Total Receipts	<u>529,487</u>	<u>707,159</u>	<u>\$ 600,000</u>	<u>\$ 107,159</u>
Expenditures				
Instruction	637,669	659,160	\$ 727,630	\$ (68,470)
Vehicle Operating Service	18,900	20,595	26,250	(5,655)
Total Expenditures	<u>656,569</u>	<u>679,755</u>	<u>\$ 753,880</u>	<u>\$ (74,125)</u>
Receipts Over (Under) Expenditures	(127,082)	27,404		
Unencumbered Cash, Beginning	<u>598,592</u>	<u>471,510</u>		
Unencumbered Cash, Ending	<u>\$ 471,510</u>	<u>\$ 498,914</u>		



UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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 Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 6,704	\$ 4,647	\$ 5,760	\$ (1,113)
Operating Transfers	165,000	112,458	128,500	(16,042)
Reimbursements	100	1,100	-	1,100
Total Receipts	<u>171,804</u>	<u>118,205</u>	<u>\$ 134,260</u>	<u>\$ (16,055)</u>
Expenditures				
Instruction	<u>150,225</u>	<u>155,382</u>	<u>\$ 169,000</u>	<u>\$ (13,618)</u>
Receipts Over (Under) Expenditures	21,579	(37,177)		
Unencumbered Cash, Beginning	<u>88,614</u>	<u>110,193</u>		
Unencumbered Cash, Ending	<u>\$ 110,193</u>	<u>\$ 73,016</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

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	
Receipts				
State Aid	\$ 195,343	\$ 167,578	\$ 272,895	\$ (105,317)
Operating Transfers	-	-	-	-
Total Receipts	<u>195,343</u>	<u>167,578</u>	<u>\$ 272,895</u>	<u>\$ (105,317)</u>
Expenditures				
Employee Benefits	<u>195,343</u>	<u>167,578</u>	<u>\$ 272,895</u>	<u>\$ (105,317)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**Virtual 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>Receipts</b>				
Tuition	\$ -	\$ 3,240	\$ -	\$ 3,240
Operating Transfers	535,000	476,000	425,000	51,000
<b>Total Receipts</b>	<u>535,000</u>	<u>479,240</u>	<u>\$ 425,000</u>	<u>\$ 54,240</u>
<b>Expenditures</b>				
Instruction	312,511	209,030	\$ 399,000	\$ (189,970)
Student Support Services	47,257	51,757	51,250	507
School Administration	213,115	256,102	217,350	38,752
Operating Transfers	60,000	-	-	-
<b>Total Expenditures</b>	<u>632,883</u>	<u>516,889</u>	<u>\$ 667,600</u>	<u>\$ (150,711)</u>
Receipts Over (Under) Expenditures	(97,883)	(37,649)		
Unencumbered Cash, Beginning	<u>477,764</u>	<u>379,881</u>		
Unencumbered Cash, Ending	<u>\$ 379,881</u>	<u>\$ 342,232</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**Student Material Fund**  
**Schedule 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>
Receipts		
Student Fees	\$ 13,225	\$ 11,350
Operating Transfers	-	13,000
Total Receipts	<u>13,225</u>	<u>24,350</u>
 Expenditures		
Materials and Supplies	<u>11,526</u>	<u>23,797</u>
 Receipts Over (Under) Expenditures	1,699	553
 Unencumbered Cash, Beginning	<u>83,840</u>	<u>85,539</u>
 Unencumbered Cash, Ending	<u><u>\$ 85,539</u></u>	<u><u>\$ 86,092</u></u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**Title I Fund**  
**Schedule 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>
Receipts		
Federal Aid	\$ 33,766	\$ 35,539
Expenditures		
Instruction	<u>33,766</u>	<u>35,539</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

Title II-A Fund  
 Schedule 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>
Receipts		
Federal Aid	\$ 9,298	\$ 10,308
Expenditures		
Instruction	<u>9,298</u>	<u>10,308</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

Title IV Fund  
 Schedule 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>
Receipts		
Federal Aid	\$ -	\$ 11,425
Expenditures		
Instruction	-	2,985
Student Support Services	-	6,809
Instructional Support Staff	-	250
Total Expenditures	<u>-</u>	<u>10,044</u>
Receipts Over (Under) Expenditures	-	1,381
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,381</u>

UNIFIED SCHOOL DISTRICT NO. 298

Schedule 2

Federal REAP Grant Fund  
 Schedule 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
	<u>          </u>	<u>          </u>
Receipts		
Federal Aid	\$ 23,361	\$ 10,288
	<u>          </u>	<u>          </u>
Expenditures		
Instruction	24,239	10,288
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	(878)	-
Unencumbered Cash, Beginning	<u>878</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



UNIFIED SCHOOL DISTRICT NO. 298

Schedule 2

Kansas Preschool Program Fund  
 Schedule 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
Receipts		
Kansas Preschool Pilot Grant	\$ -	\$ 60,510
Expenditures		
Instruction	-	40,728
Student Support Services	-	19,206
Instructional Support Staff	-	140
Total Expenditures	-	60,074
Receipts Over (Under) Expenditures	-	436
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 436

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

Contingency Reserve Fund  
 Schedule 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
	<u>          </u>	<u>          </u>
Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Operating Transfers	<u>          </u> -	<u>          </u> -
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>478,581</u>	<u>478,581</u>
Unencumbered Cash, Ending	<u>\$ 478,581</u>	<u>\$ 478,581</u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**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>Receipts</b>				
Taxes and shared Revenue:				
Ad Valorem	\$ 4	\$ -	\$ -	\$ -
Delinquent	1,189	528	-	528
Motor Vehicle and 16/20M	7,313	10	-	10
Recreational Vehicle	99	-	-	-
Commercial Vehicle	54	-	-	-
State Aid	-	-	-	-
Total Cash Receipts	<u>8,659</u>	<u>538</u>	<u>\$ -</u>	<u>\$ 538</u>
<b>Expenditures</b>				
Principal	<u>-</u>	<u>-</u>	<u>\$ 255,052</u>	<u>\$ (255,052)</u>
Receipts Over (Under) Expenditures	8,659	538		
Unencumbered Cash, Beginning	<u>246,615</u>	<u>255,274</u>		
Unencumbered Cash, Ending	<u>\$ 255,274</u>	<u>\$ 255,812</u>		

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

Mowrer Scholarship/Student Scholarship Fund  
 Schedule 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
Receipts		
Donations	\$ 11,500	\$ 8,967
Interest	<u>3,267</u>	<u>6,026</u>
Total Receipts	<u>14,767</u>	<u>14,993</u>
Expenditures		
Scholarships	<u>8,924</u>	<u>12,392</u>
Receipts Over (Under) Expenditures	5,843	2,601
Unencumbered Cash, Beginning	<u>284,974</u>	<u>290,817</u>
Unencumbered Cash, Ending	<u>\$ 290,817</u>	<u>\$ 293,418</u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 2

**Gifts and Grants Fund**  
**Schedule 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
	<u>          </u>	<u>          </u>
Receipts		
Grants and Donations	\$ 6,700	\$ 4,095
	<u>          </u>	<u>          </u>
Expenditures		
Instruction	3,693	3,381
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	3,007	714
Unencumbered Cash, Beginning	<u>8,383</u>	<u>11,390</u>
Unencumbered Cash, Ending	<u>\$ 11,390</u>	<u>\$ 12,104</u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 3

**Agency Funds**  
**Summary of Receipts and Disbursements (Regulatory Basis)**  
**For the Year Ended June 30, 2019**

Agency Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Centre Perk	\$ 6,692	\$ 20,530	\$ 17,067	\$ 10,155
SADD	68	-	-	68
Cheer	1,033	-	1,033	-
STUCO	4,319	1,705	4,140	1,884
FFA	17,681	35,245	33,838	19,088
FBLA	1,060	2,425	2,278	1,207
Forensics	933	400	335	998
Ecology	51	-	-	51
Class of 2019	545	332	131	746
Class of 2020	4,499	367	3,413	1,453
Class of 2021	2,731	3,615	867	5,479
Class of 2022	-	1,291	-	1,291
Music	4,421	-	11	4,410
NHS	241	1,239	515	965
Scholars Bowl	-	364	79	285
Total Student Organization Funds	<u>44,274</u>	<u>67,513</u>	<u>63,707</u>	<u>48,080</u>
 Sales Tax Fund	 <u>530</u>	 <u>6,169</u>	 <u>6,252</u>	 <u>447</u>
 Total Agency Funds	 <u>\$ 44,804</u>	 <u>\$ 73,682</u>	 <u>\$ 69,959</u>	 <u>\$ 48,527</u>

UNIFIED SCHOOL DISTRICT NO. 397

Schedule 4

**District Activity Funds**  
**Schedule of Receipts, Expenditures, and Unencumbered Cash (Regulatory Basis)**  
**For the Year Ended June 30, 2019**

Fund	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 9,050	\$ 30,129	\$ 29,645	\$ 9,534	\$ -	\$ 9,534
Athletic Donations	770	19,287	15,265	4,792	-	4,792
Drama	1,283	-	-	1,283	-	1,283
Subtotal Gate Receipts	<u>11,103</u>	<u>49,416</u>	<u>44,910</u>	<u>15,609</u>	<u>-</u>	<u>15,609</u>
School Projects						
Yearbook	4,232	1,332	3,252	2,312	-	2,312
General Projects	7,226	3,117	2,553	7,790	-	7,790
Student Planner	1,740	1,856	1,801	1,795	-	1,795
Subtotal School Projects	<u>13,198</u>	<u>6,305</u>	<u>7,606</u>	<u>11,897</u>	<u>-</u>	<u>11,897</u>
Total District Activity Funds	<u>\$ 24,301</u>	<u>\$ 55,721</u>	<u>\$ 52,516</u>	<u>\$ 27,506</u>	<u>\$ -</u>	<u>\$ 27,506</u>