

**UNIFIED SCHOOL DISTRICT NUMBER 452  
JOHNSON CITY, KANSAS**

**JUNE 30, 2019**

Unified School District Number 452  
Johnson City, Kansas  
Financial Statement  
For the Year Ended June 30, 2019

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# Dirks, Anthony & Duncan, LLC

Certified Public Accountants & Management Consultants

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## INDEPENDENT AUDITOR'S REPORT

Superintendent and Board of Education  
Unified School District Number 452  
Johnson City, Kansas 67855

We have audited the accompanying fund summary statement of regulatory receipts, expenditures, and unencumbered cash of Unified School District Number 452, Johnson City, 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 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 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 1 to the financial statement, the financial statement is prepared by Unified School District Number 452 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 Number 452 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 Number 452 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*

*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, 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 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.

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 Number 452, Johnson City, Kansas, as of and for the year ended June 30, 2018, and have issued our reported thereon dated October 9, 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://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, 2018 (Schedule 2 as listed in the table of contents) is presented for the purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note 1.

*Dirks, Anthony & Duncan LLC*

**DIRKS, ANTHONY & DUNCAN, LLC**  
Certified Public Accountants

November 19, 2019

Unified School District Number 452  
Johnson City, Kansas  
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	Ending Cash Balance
<u>General Funds:</u>						
General	\$ -	\$ 3,774,826	\$ 3,774,826	\$ -	\$ 29,845	\$ 29,845
Supplemental General	85,206	1,205,713	1,177,208	113,711	4,821	118,532
<u>Special Purpose Funds:</u>						
At-Risk Fund (4 Year Olds)	-	55,000	55,000	-	250	250
At-Risk Fund (K-12)	-	500,000	500,000	-	-	-
Bilingual Education	-	175,000	175,000	-	347	347
Capital Outlay	495,232	235,945	207,838	523,339	31,080	554,419
Driver Training	17,970	4,557	16,659	5,868	-	5,868
Food Service	54,474	285,775	280,786	59,463	-	59,463
Professional Development	1,049	5,695	4,667	2,077	-	2,077
Special Education	81,996	377,373	398,993	60,376	-	60,376
Career and Technical Education	-	120,000	120,000	-	1,543	1,543
KPERS Special Retirement	-	311,816	311,816	-	-	-
Contingency Reserve	466,916	-	8,741	458,175	-	458,175
Recreation Commission	-	193,845	193,164	681	-	681
Rec. Comm. Emp. Benefits	-	25,019	23,000	2,019	-	2,019
State, Federal and Other Grants	540	217,334	217,999	(125)	-	(125)
District Activity	5,590	126,863	126,835	5,618	-	5,618
<u>Trust Fund:</u>						
Scholarship and Awards	1,262	74	146	1,190	-	1,190
	<u>\$ 1,210,235</u>	<u>\$ 7,614,835</u>	<u>\$ 7,592,678</u>	<u>\$ 1,232,392</u>	<u>\$ 67,886</u>	<u>\$ 1,300,278</u>

Composition of Cash:	First National Bank	
	Central Office	\$ 1,293,469
	High School	100,682
	Grade School	10,968
	Johnson State Bank	
	USD 452 School Lunch	-
	Total Cash	<u>1,405,119</u>
	Agency Funds per Schedule 3	<u>(104,841)</u>
	Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,300,278</u>

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

**Unified School District Number 452**

**Johnson City, Kansas**

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# UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas  
Notes to the Financial Statement  
June 30, 2019

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### a) Financial Reporting Entity

Unified School District Number 452, Johnson City, Kansas, operates as a municipal corporation in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 452 (the District), the municipality but does not include its related municipal entity. The related municipal entity, which was established to benefit the District and/or its constituents, has been elected by the board not to be included in the District's reporting entity.

#### Related Municipal Entity

1. *Stanton County Recreation Commission* – The Recreation Commission Board operates Recreation activities in Johnson City. It is not a separate taxing entity under Kansas Statutes, and the District levies taxes for the recreation operations and recreation employee benefits which represent a significant portion of its total revenues. Complete financial records and attest service reports of the Recreation Commission may be viewed at the administrative offices of the entity at 608 S Nipp St, Johnson City, Kansas.

### b) Regulatory Basis Fund Types

*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 Project and tax levies for long-term debt) that are intended for specified purposes.

*Bond and Interest Fund* – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

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

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

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

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

### c) Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The Kansas Municipal Audit and Accounting Guide (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.

# UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas  
Notes to the Financial Statement  
June 30, 2019

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

### d) 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. 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 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 regulatory receipts 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 amendment for this 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 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 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 projects funds, trust funds and the following special purpose funds:

Contingency Reserve Fund, Scholarships and Awards Fund, and State, Federal and Other Grants Fund.

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

### e) Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2019, in the amount of \$126,702 are classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

## NOTE 2 – 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 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 deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements;



## UNIFIED SCHOOL DISTRICT NUMBER 452

Johnson City, Kansas  
Notes to the Financial Statement  
June 30, 2019

### NOTE 2 – DEPOSITS AND INVESTMENTS, CONTINUED

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 City or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. The District does not use designated "peak periods".

At June 30, 2019 the carrying amount of the District's deposits, including certificates of deposit, was \$1,405,119 and the bank balance was \$1,730,601. The bank balance was held by two (2) banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and the remaining \$1,477,961 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*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. The District had no investments of this type at June 30, 2019.

### NOTE 3 – RETIREMENT 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

## UNIFIED SCHOOL DISTRICT NUMBER 452

### Johnson City, Kansas Notes to the Financial Statement June 30, 2019

#### NOTE 3 – RETIREMENT PLAN, CONTINUED

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 \$1.94 million per year 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 for the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$311,816 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 \$4,163,615. 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 contribution 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 the 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 4 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

a) *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.

b) *Vacation Leave and Sick Leave.* The District allows certified staff to accumulate thirty (30) hours of unused sick leave. Earned personal leave is generally required to be used within one year of accrual. Classified staff is allowed to accumulate sick and personal leave based on years of service with the District. Upon the employee's separate, for either certified or classified staff, no leave is paid out.

#### NOTE 5 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$174,899 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 6 – COMMITMENTS AND CONTINGENCIES

The District has three (3) employees participating in a program which allows the employees to go back to college and complete additional courses in order to be qualified for the position of teacher or nurse. The agreements for the positions state the District will pay a maximum amount of expenses related to the additional education required in the amount of \$8,000 for one teacher, \$15,000 for another teacher and \$10,000 for the nurse. In exchange for the District cost supplementing these individuals, the employee must work for the District for a set number of years after achieving the new position, the years are as follows: one teacher two (2) years, another teacher three (3) years and nurse three (3) years. If the number of years' service condition is not met or the employee quits, the employee is required to reimburse the District on a prorated basis for the school expenses.

**UNIFIED SCHOOL DISTRICT NUMBER 452**

Johnson City, Kansas  
Notes to the Financial Statement  
June 30, 2019

**NOTE 7 – COMPLIANCE WITH KANSAS STATUTES**

Reference made herein to the statutes are not intended as interpretations of law but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration and interpretation by legal repetition of the District.

Checks older than two years were present on the District's books as of June 30, 2019, which is in violation of K.S.A. 10-815.

**NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There are no cash law violation or budget law violations for the year ending June 30, 2019.

**NOTE 9 – LONG TERM DEBT**

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

<u>Issue</u>	<u>Interest Rates</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>
<b>Lease Purchase</b>									
Lease #120215	2.50%	5/1/2017	\$ 270,000	5/1/2022	\$ 220,000	\$ -	\$ 50,000	\$ 170,000	\$ 5,188
Total Contractual Indebtedness					\$ 220,000	\$ -	\$ 50,000	\$ 170,000	\$ 5,188

Current maturities of long-term debt and interest up to final maturity are as follows:

	<u>Fiscal Year</u>			
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Totals</u>
<b>PRINCIPAL</b>				
Lease #120215	\$ 55,000	\$ 55,000	\$ 60,000	\$ 170,000
<b>INTEREST</b>				
Lease #120215	3,938	2,563	1,125	7,625
Total Principal and Interest	\$ 58,938	\$ 57,563	\$ 61,125	\$ 177,625

**NOTE 10 – INTERFUND TRANSFERS**

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Bilingual Education	K.S.A. 72-6428	\$ 50,000
General Fund	Food Service Fund	K.S.A. 72-6428	26,749
General Fund	Professional Development	K.S.A. 72-6428	5,000
General Fund	Special Education	K.S.A. 72-6428	352,373
General Fund	Vocational Education	K.S.A. 72-6428	30,000
General Fund	At Risk (4-Year-Old)	K.S.A. 72-6428	30,000
General Fund	At Risk (K-12)	K.S.A. 72-6428	100,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6428	125,000
Supplemental General Fund	Special Education	K.S.A. 72-6428	25,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6428	90,000
Supplemental General Fund	At Risk (4-Year-Old)	K.S.A. 72-6428	25,000
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-6428	400,000

## **UNIFIED SCHOOL DISTRICT NUMBER 452**

Johnson City, Kansas

Notes to the Financial Statement

June 30, 2019

### **NOTE 11 – CLAIMS, JUDGEMENTS AND RISK MANAGEMENT**

The District 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 District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

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

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 for these potential risks. There have been no significant reductions in insurance coverage in the 2019 fiscal year, and there were no settlements that exceeded insurance coverage in the past three years.

### **NOTE 12 – SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date of this report. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**Unified School District Number 452**

**Johnson City, Kansas**

**Regulatory Required Supplemental Information**

Unified School District Number 452  
Johnson City, Kansas  
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)  
Regulatory Basis  
For the Year Ended June 30, 2019

<u>Funds</u>	<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 Over (Under)</u>
<u>General Funds:</u>						
General	\$ 3,842,213	\$ (194,089)	\$ 126,702	\$ 3,774,826	\$ 3,774,826	\$ -
Supplemental General	1,235,316	(58,014)	-	1,177,302	1,177,208	(94)
<u>Special Purpose Funds:</u>						
At-Risk Fund (4 Year Olds)	55,000			55,000	55,000	-
At-Risk Fund (K-12)	500,000			500,000	500,000	-
Bilingual Education	175,000			175,000	175,000	-
Capital Outlay	519,623		3,000	522,623	207,838	(314,785)
Driver Training	17,500			17,500	16,659	(841)
Food Service	280,788			280,788	280,786	(2)
Professional Development	6,799			6,799	4,667	(2,132)
Special Education	436,140			436,140	398,993	(37,147)
Career and Technical Education	120,000			120,000	120,000	-
KPERS Special Retirement	501,112			501,112	311,816	(189,296)
Recreation Commission	193,164			193,164	193,164	-
Rec. Comm. Emp. Benefits	23,000			23,000	23,000	-

Unified School District Number 452  
Johnson City, Kansas  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Mineral Taxes	\$ 57,294	\$ 45,679	\$ -	\$ 45,679
State Special Education Aid	265,638	276,231	310,649	(34,418)
General State Aid	3,201,547	3,325,487	3,531,564	(206,077)
Reimbursed Expenses	132,882	126,702	-	126,702
Transfers In	-	727	-	727
<b>Total Receipts</b>	<u>3,657,361</u>	<u>3,774,826</u>	<u>\$ 3,842,213</u>	<u>\$ (67,387)</u>
<b>Expenditures</b>				
Instruction	1,547,127	1,609,608	1,613,281	(3,673)
Student Support Services	100,829	54,478	100,967	(46,489)
Instructional Support Staff	38	38	25	13
General Administration	272,505	302,261	266,459	35,802
School Administration	371,727	329,496	371,279	(41,783)
Central Services	-	41,112	-	41,112
Operations and Maintenance	602,030	622,199	604,472	17,727
Student Transportation Services - Supervision	160,960	152,428	152,132	296
Vehicle Operating Services	32,616	33,276	44,000	(10,724)
Vehicle & Maintenance Services	41,494	35,808	31,000	4,808
Funds Transfer	528,035	594,122	658,598	(64,476)
Adjustment to Comply with Legal Max		-	(194,089)	194,089
Legal General Fund Budget	<u>3,657,361</u>	<u>3,774,826</u>	<u>3,648,124</u>	<u>126,702</u>
Adjustment for Qualifying Budget Credits			126,702	(126,702)
<b>Total Expenditures</b>	<u>3,657,361</u>	<u>3,774,826</u>	<u>\$ 3,774,826</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ (67,387)</u>
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Supplemental General Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Advalorem Taxes	\$ 1,056,634	\$ 1,120,735	\$ 286	\$ 1,120,449
Motor Vehicle Tax Collections	61,371	76,466	53,678	22,788
Recreational Vehicle Tax Collections	321	573	517	56
Commercial Vehicle Tax	5,107	3,857	3,590	267
Back Tax Collections	10,912	4,082	3,965	117
Supplemental State Aid	133,416	-	-	-
Total Receipts	<u>1,267,761</u>	<u>1,205,713</u>	<u>\$ 62,036</u>	<u>\$ 1,143,677</u>
Expenditures				
Instruction	322,264	370,013	343,285	26,728
General Administration	2,352	1,004	4,100	(3,096)
School Administration	51,052	46,381	57,000	(10,619)
Operations and Maintenance	151,446	94,810	165,931	(71,121)
Fund Transfers	655,441	665,000	665,000	-
Adjustment to Comply with Legal Max			(58,014)	58,014
Legal Supplemental Fund Budget	<u>1,182,555</u>	<u>1,177,208</u>	<u>1,177,302</u>	<u>(94)</u>
Adjustment for Qualifying Budget Credits			-	-
Total Expenditures	<u>1,182,555</u>	<u>1,177,208</u>	<u>\$ 1,177,302</u>	<u>(94)</u>
Receipts Over (Under) Expenditures	85,206	28,505		<u>\$ 1,143,771</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>85,206</u>		
Unencumbered Cash, Ending	<u>\$ 85,206</u>	<u>\$ 113,711</u>		



Unified School District Number 452  
 Johnson City, Kansas  
 At Risk (4 Year Old) Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	\$ 50,000	\$ 55,000	\$ 55,000	-
Total Receipts	<u>50,000</u>	<u>55,000</u>	<u>\$ 55,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>50,000</u>	<u>55,000</u>	<u>55,000</u>	-
Total Expenditures	<u>50,000</u>	<u>55,000</u>	<u>\$ 55,000</u>	-
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 At Risk (K-12) Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	<u>\$ 475,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Total Receipts	<u>475,000</u>	<u>500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>475,000</u>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
Total Expenditures	<u>475,000</u>	<u>500,000</u>	<u>\$ 500,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Bilingual Education Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	<u>\$ 165,000</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>
Total Receipts	<u>165,000</u>	<u>175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>165,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>
Total Expenditures	<u>165,000</u>	<u>175,000</u>	<u>\$ 175,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Capital Outlay Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Advalorem Property Taxes	\$ 196,156	\$ 211,475	\$ 207,735	\$ 3,740
Motor Vehicle Tax Collections	14,219	14,914	10,815	4,099
Recreational Vehicle Tax Collections	68	112	104	8
Commercial Vehicle Tax	1,088	720	723	(3)
Back Tax Collections	2,512	876	736	140
Interest	5,874	4,848	-	4,848
Lease Purchase Proceeds	-	-	-	-
Reimbursements	21,011	3,000	-	3,000
<b>Total Receipts</b>	<b>240,928</b>	<b>235,945</b>	<b>\$ 220,113</b>	<b>\$ 15,832</b>
<b>Expenditures</b>				
Instruction	28,216	11,895	30,000	(18,105)
Instructional Support Staff	-	2,531	10,000	(7,469)
General Administration	-	-	8,000	(8,000)
School Administration	5,028	431	5,000	(4,569)
Operations and Maintenance	69,370	18,530	65,000	(46,470)
Student Transportation Services	157,641	10,316	-	10,316
Facility Acquisition & Construction Services	327,582	163,408	401,623	(238,215)
Transfer to General	-	727	-	727
Legal Capital Outlay Budget	587,837	207,838	519,623	(311,785)
Adjustment for Qualifying Budget Credits	-	-	3,000	(3,000)
<b>Total Expenditures</b>	<b>587,837</b>	<b>207,838</b>	<b>\$ 522,623</b>	<b>(314,785)</b>
Receipts Over (Under) Expenditures	(346,909)	28,107		<b>\$ 330,617</b>
Unencumbered Cash, Beginning	842,141	495,232		
Unencumbered Cash, Ending	<b>\$ 495,232</b>	<b>\$ 523,339</b>		

Unified School District Number 452  
 Johnson City, Kansas  
 Driver Training Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid	\$ 4,480	\$ 4,557	\$ 4,550	\$ 7
Total Receipts	<u>4,480</u>	<u>4,557</u>	<u>\$ 4,550</u>	<u>\$ 7</u>
Expenditures				
Instruction	4,339	3,529	5,475	(1,946)
Operations & Maintenance	129	13,130	12,025	1,105
Total Expenditures	<u>4,468</u>	<u>16,659</u>	<u>\$ 17,500</u>	<u>(841)</u>
Receipts Over (Under) Expenditures	12	(12,102)		<u>\$ 848</u>
Unencumbered Cash, Beginning	<u>17,958</u>	<u>17,970</u>		
Unencumbered Cash, Ending	<u>\$ 17,970</u>	<u>\$ 5,868</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Food Service Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 2,708	\$ 2,621	\$ 2,206	\$ 415
Federal Aid	161,446	172,827	156,026	16,801
Charge for Services	78,976	83,311	67,082	16,229
Transfers In	800	26,749	1,000	25,749
Reimbursements	385	267	-	267
Total Receipts	<u>244,315</u>	<u>285,775</u>	<u>\$ 226,314</u>	<u>\$ 59,461</u>
Expenditures				
Operations and Maintenance	4,148	4,424	8,000	(3,576)
Food Service Operation	248,489	276,362	272,788	3,574
Total Expenditures	<u>252,637</u>	<u>280,786</u>	<u>\$ 280,788</u>	<u>(2)</u>
Receipts Over (Under) Expenditures	(8,322)	4,989		<u>\$ 59,463</u>
Unencumbered Cash, Beginning	<u>62,796</u>	<u>54,474</u>		
Unencumbered Cash, Ending	<u>\$ 54,474</u>	<u>\$ 59,463</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Professional Development Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State Aid	\$ 970	\$ 695	\$ 780	\$ (85)
Transfers In	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Receipts	<u>970</u>	<u>5,695</u>	<u>\$ 5,780</u>	<u>\$ (85)</u>
Expenditures				
Purchased Technical Services	<u>5,403</u>	<u>4,667</u>	<u>6,799</u>	<u>(2,132)</u>
Total Expenditures	<u>5,403</u>	<u>4,667</u>	<u>\$ 6,799</u>	<u>(2,132)</u>
Receipts Over (Under) Expenditures	(4,433)	1,028		<u>\$ 2,047</u>
Unencumbered Cash, Beginning	<u>5,482</u>	<u>1,049</u>		
Unencumbered Cash, Ending	<u>\$ 1,049</u>	<u>\$ 2,077</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Special Education Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 1,797	\$ -	\$ -	\$ -
General Fund Transfer of State Aid	265,638	276,231	-	276,231
Transfers In	122,038	101,142	377,598	(276,456)
Total Receipts	<u>389,473</u>	<u>377,373</u>	<u>\$ 377,598</u>	<u>\$ (225)</u>
Expenditures				
Cooperative Special Education	384,025	391,625	426,115	(34,490)
Operation and Maintenance	6,046	7,368	10,025	(2,657)
Total Expenditures	<u>390,071</u>	<u>398,993</u>	<u>\$ 436,140</u>	<u>(37,147)</u>
Receipts Over (Under) Expenditures	(598)	(21,620)		<u>\$ 36,922</u>
Unencumbered Cash, Beginning	<u>82,594</u>	<u>81,996</u>		
Unencumbered Cash, Ending	<u>\$ 81,996</u>	<u>\$ 60,376</u>		



Unified School District Number 452  
 Johnson City, Kansas  
 Career and Technical 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 <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfers In	\$ 105,000	\$ 120,000	\$ 120,000	\$ -
Total Receipts	<u>105,000</u>	<u>120,000</u>	<u>\$ 120,000</u>	<u>\$ -</u>
Expenditures				
Instruction	105,000	120,000	120,000	-
Total Expenditures	<u>105,000</u>	<u>120,000</u>	<u>\$ 120,000</u>	-
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 KPERS Special Retirement Contribution Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2019  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
KPERS State Aid	<u>\$ 372,242</u>	<u>\$ 311,816</u>	<u>\$ 501,112</u>	<u>\$ (189,296)</u>
Total Receipts	<u>372,242</u>	<u>311,816</u>	<u>\$ 501,112</u>	<u>\$ (189,296)</u>
Expenditures				
KPERS Employee Benefits	<u>372,242</u>	<u>311,816</u>	<u>501,112</u>	<u>(189,296)</u>
Total Expenditures	<u>372,242</u>	<u>311,816</u>	<u>\$ 501,112</u>	<u>(189,296)</u>
Receipts Over (Under) Expenditures	-	-		<u>\$ -</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 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)

	<u>Prior Year</u>	<u>Current Year</u>
Receipts		
Transfers In	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Equipment	<u>-</u>	<u>8,741</u>
Total Expenditures	<u>-</u>	<u>8,741</u>
Receipts Over (Under) Expenditures	-	(8,741)
Unencumbered Cash, Beginning	<u>466,916</u>	<u>466,916</u>
Unencumbered Cash, Ending	<u>\$ 466,916</u>	<u>\$ 458,175</u>

Unified School District Number 452  
 Johnson City, Kansas  
 Recreation 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 <u>Actual</u>	Current Year		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad Valorem Taxes	\$ 122,598	\$ 183,465	\$ 181,685	\$ 1,780
Back Taxes	1,562	539	460	79
Motor Vehicle Tax	8,881	9,321	6,759	2,562
Recreation Tax	42	70	65	5
Commercial Vehicle Tax	680	450	452	(2)
Other Revenue from Local Source	-	-	3,743	(3,743)
Total Receipts	<u>133,763</u>	<u>193,845</u>	<u>\$ 193,164</u>	<u>\$ 681</u>
Expenditures				
Transfer to Recreation Commission	<u>133,763</u>	<u>193,164</u>	<u>193,164</u>	<u>-</u>
Total Expenditures	<u>133,763</u>	<u>193,164</u>	<u>\$ 193,164</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	681		<u>\$ 681</u>
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 681</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 Recreation Commission Employee Benefits 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				
Ad Valorem Taxes	\$ 45,535	\$ 20,849	\$ 19,350	\$ 1,499
Back Taxes	580	208	171	37
Motor Vehicle Tax	3,198	3,765	2,864	901
Recreation Tax	19	28	28	-
Commercial Vehicle Tax	295	169	191	(22)
Other Revenue from Local Source	-	-	396	(396)
Total Receipts	<u>49,627</u>	<u>25,019</u>	<u>\$ 23,000</u>	<u>\$ 2,019</u>
Expenditures				
Transfer to Recreation Commission	<u>59,845</u>	<u>23,000</u>	<u>23,000</u>	<u>-</u>
Total Expenditures	<u>59,845</u>	<u>23,000</u>	<u>\$ 23,000</u>	<u>-</u>
Receipts Over (Under) Expenditures	(10,218)	2,019		<u>\$ 2,019</u>
Unencumbered Cash, Beginning	<u>10,218</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 2,019</u>		

Unified School District Number 452  
 Johnson City, Kansas  
 State, Federal and Other Grants Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019

Schedule 2-16

	<u>Title I</u>	<u>Title II-A Teacher</u>	<u>Title III</u>	<u>Title IV Drug Free</u>
Receipts				
Federal Grants	<u>\$ 82,302</u>	<u>\$ 13,264</u>	<u>\$ 11,168</u>	<u>\$ 13,502</u>
Total Receipts	<u>82,302</u>	<u>13,264</u>	<u>11,168</u>	<u>13,502</u>
Expenditures				
Instruction	<u>82,302</u>	<u>13,804</u>	<u>11,168</u>	<u>13,502</u>
Total Expenditures	<u>82,302</u>	<u>13,804</u>	<u>11,168</u>	<u>13,502</u>
Receipts Over (Under) Expenditures	-	(540)	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>540</u>	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 452  
 Johnson City, Kansas  
 State, Federal and Other Grants Fund  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	Federal <u>REAP</u>	Safe & Supportive <u>Schools</u>	LINKS <u>Grant</u>	<u>Total</u>
Receipts				
Federal Grants	<u>\$ 59,328</u>	<u>\$ 5,000</u>	<u>\$ 32,770</u>	<u>\$217,334</u>
Total Receipts	<u>59,328</u>	<u>5,000</u>	<u>32,770</u>	<u>\$217,334</u>
Expenditures				
Instruction	<u>59,328</u>	<u>5,000</u>	<u>32,895</u>	<u>\$217,999</u>
Total Expenditures	<u>59,328</u>	<u>5,000</u>	<u>32,895</u>	<u>\$217,999</u>
Receipts Over (Under) Expenditures	-	-	(125)	(665)
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>540</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (125)</u></u>	<u><u>\$ (125)</u></u>

Unified School District Number 452  
 Johnson City, Kansas  
 Scholarships and Awards Fund  
 Regulatory Basis  
 For the Year Ended June 30, 2019

	<u>9-12 Awards</u>	<u>Gifts Elementary</u>	<u>Total</u>
Receipts			
Interest	\$ 74	\$ -	\$ 74
Total Receipts	<u>74</u>	<u>-</u>	<u>74</u>
Expenditures			
Scholarships/Awards	-	146	146
Total Expenditures	<u>-</u>	<u>146</u>	<u>146</u>
Receipts Over (Under) Expenditures	74	(146)	(72)
Unencumbered Cash, Beginning	<u>1,068</u>	<u>194</u>	<u>1,262</u>
Unencumbered Cash, Ending	<u>\$ 1,142</u>	<u>\$ 48</u>	<u>\$ 1,190</u>



Johnson City, Kansas

Agency Funds

Schedule of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2019

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
<u>Student Organizations</u>				
Elementary:				
5th Grade Project	\$ 55	\$ -	\$ -	\$ 55
Band	375	-	-	375
Library Book Fair	644	3,031	3,311	364
Subtotal Elementary	<u>1,074</u>	<u>3,031</u>	<u>3,311</u>	<u>794</u>
Middle/High School:				
Staff	1,139	-	-	1,139
Farnham Shop Fund	640	-	-	640
Industrial Arts	335	1,009	401	943
FCCLA	367	-	-	367
Golf	585	1,000	800	785
Cheerleader	2,573	1,993	3,918	648
Drama	1,368	484	483	1,369
Band	2,429	2,381	2,473	2,337
Vocal	1,150	-	200	950
Student Council	8,061	2,518	1,866	8,713
Volleyball	3,225	6,868	5,155	4,938
National Honor Society	1,213	240	348	1,105
Girls BBA	2,705	6,854	6,871	2,688
FBLA	1,496	10,206	8,773	2,929
Boys BBA	2,308	4,107	3,023	3,392
Football	9,079	15,294	8,875	15,498
JH Entrepreneur	26	97	-	123
Dance	1,607	1,667	2,032	1,242
TSA	908	-	500	408
Cross Country	14,926	26,008	17,395	23,539
Scholars Bowl	58	-	40	18
Track	283	442	476	249
Art	1,903	8	-	1,911
Forensics	854	-	-	854
Softball	477	2,026	1,915	588
Spanish Club	1,912	843	801	1,954
KAY	263	-	163	100
Girls Golf	3,500	2,217	2,484	3,233
Jr. High Athletics/ Activities	729	940	1,164	505
Jr. High Cheerleading	1,965	1,499	1,112	2,352
JR H Girls Basketball	-	385	252	133
JR H Boys Basketball	75	324	623	(224)
JR H Track	885	843	483	1,245
Library	257	25	-	282
FFA	16,626	16,832	26,381	7,077
JR. High Football	682	2,760	1,758	1,684
JR High Student Council	444	211	-	655
Class of 2017	1,712	-	1,712	-
Seniors	665	348	1,013	-
Juniors	1,340	4,307	2,480	3,167
Sophmores	4,818	1,565	4,411	1,972
Freshman	829	3,655	2,412	2,072
Subtotal Middle/High School	<u>96,417</u>	<u>119,956</u>	<u>112,793</u>	<u>103,580</u>
Sales Tax	1,214	7,213	7,960	467
Total Agency Funds	<u>\$ 98,705</u>	<u>\$ 130,200</u>	<u>\$ 124,064</u>	<u>\$ 104,841</u>

Unified School District Number 452  
Johnson City, Kansas  
District Activity Fund  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2019

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>School Projects:</u>						
Elementary						
Box Tops	\$ 556	\$ 274	\$ 176	654	\$ -	\$ 654
Elementary Student Fund	1,946	23,120	17,507	7,559	-	7,559
Faculty	746	-	275	471	-	471
Pop	1,652	562	772	1,442	-	1,442
Textbook	435	999	1,434	-	-	-
Subtotal	<u>5,335</u>	<u>24,955</u>	<u>20,164</u>	<u>10,126</u>	<u>-</u>	<u>10,126</u>
High/Middle School						
Concessions	-	32,209	32,265	(56)	-	(56)
Middle School Concessions	255	-	-	255	-	255
Gate Receipts	-	18,559	18,202	357	-	357
Athletics	-	23,184	23,511	(327)	-	(327)
Yearbook	-	749	749	-	-	-
Hospitality	-	-	30	(30)	-	(30)
Petty Cash	-	2	2	-	-	-
Shop	-	10,577	10,577	-	-	-
Textbook	-	6,422	6,422	-	-	-
Chromebook	-	3,214	3,214	-	-	-
Activity Fee	-	3,225	3,225	-	-	-
PE Shorts/Shirt	-	1,069	1,069	-	-	-
Drivers Education	-	2,698	2,888	(190)	-	(190)
Officals	-	-	4,517	(4,517)	-	(4,517)
Subtotal	<u>255</u>	<u>101,908</u>	<u>106,671</u>	<u>(4,508)</u>	<u>-</u>	<u>(4,508)</u>
Total District Activity Fund	<u>\$ 5,590</u>	<u>\$ 126,863</u>	<u>\$ 126,835</u>	<u>\$ 5,618</u>	<u>\$ -</u>	<u>\$ 5,618</u>