

UNIFIED SCHOOL DISTRICT NO. 466
Scott City, Kansas 67871

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2019

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2019

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 466
Scott City, Kansas 67871

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 466, Scott City, Kansas, a municipality, as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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 of the financial statement, the financial statement is prepared by Unified School District No. 466, Scott City, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 466, Scott City, Kansas as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 466, Scott City, Kansas as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

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 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 No. 466, Scott City, Kansas as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated May 24, 2019, 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 website 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 schedule 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 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.

VonFeldt, Bauer & VonFeldt, Chtd.

VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants

Larned, Kansas

December 9, 2019

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 1.34	\$ 0.00
Supplemental General Fund	153,668.13	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	17,614.34	0.00
At-Risk Fund	144,445.79	0.00
Bilingual Education Fund	11,730.28	0.00
Virtual Education Fund	32,759.58	0.00
Capital Outlay Fund	1,025,235.53	0.00
Driver Training Fund	29,619.94	0.00
Food Service Fund	129,122.94	0.00
Professional Development Fund	31,584.32	0.00
Parent Education Fund	15,000.00	0.00
Special Education Fund	23,487.46	0.00
Career & Postsecondary Education Fund	47,317.84	0.00
Gifts and Grants Fund	34,173.19	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	414,875.36	0.00
Textbook Rental Fund	39,151.89	0.00
Recreation Commission Fund	11,659.98	0.00
Recreation Commission Employee Benefit Fund	6.40	0.00
Title I Fund	0.00	0.00
Title I Migrant Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title III Fund	0.00	0.00
Title IV-A Fund	0.00	0.00
21st Century Community Learning Centers Fund	34,294.20	0.00
After School Adventures Fund	3,850.61	0.00
District Activity Funds	118,474.37	0.00
Bond and Interest Funds:		
Bond and Interest Fund	2,977,438.45	0.00
Capital Project Funds:		
Project Fund	24,662,316.94	0.00
Cost of Issuance Fund	3,563.00	0.00
Compliance Fund	5,000.00	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 29,966,391.88</u>	<u>\$ 0.00</u>

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

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 7,114,314.16	\$ 7,114,314.51	\$ 0.99	\$ 43,864.27	\$ 43,865.26
2,243,203.86	2,228,209.00	168,662.99	81,526.60	250,189.59
105,000.00	93,059.74	29,554.60	234.96	29,789.56
738,000.00	816,373.05	66,072.74	0.00	66,072.74
200,000.00	197,451.00	14,279.28	0.00	14,279.28
132,214.50	112,000.00	52,974.08	0.00	52,974.08
772,768.50	1,053,337.68	744,666.35	264,708.45	1,009,374.80
11,617.00	7,831.68	33,405.26	0.00	33,405.26
593,858.80	605,049.27	117,932.47	0.00	117,932.47
40,875.00	34,069.54	38,389.78	3,446.79	41,836.57
0.00	15,000.00	0.00	0.00	0.00
844,430.97	838,918.67	28,999.76	311.98	29,311.74
194,333.74	173,079.14	68,572.44	1,799.65	70,372.09
20,770.45	23,266.51	31,677.13	1,556.71	33,233.84
567,155.29	567,155.29	0.00	0.00	0.00
0.00	0.00	414,875.36	0.00	414,875.36
57,756.09	55,645.34	41,262.64	818.92	42,081.56
195,830.95	207,490.93	0.00	0.00	0.00
24,459.32	24,465.72	0.00	0.00	0.00
129,275.00	129,275.00	0.00	351.17	351.17
64,500.00	64,500.00	0.00	28.15	28.15
23,343.00	23,343.00	0.00	0.00	0.00
15,895.00	15,895.00	0.00	14,102.71	14,102.71
15,501.00	15,501.00	0.00	4,124.70	4,124.70
102,913.48	98,827.66	38,380.02	328.06	38,708.08
998.00	1,033.78	3,814.83	0.00	3,814.83
509,377.81	530,061.46	97,790.72	468.00	98,258.72
1,969,487.70	2,492,173.25	2,454,752.90	0.00	2,454,752.90
492,094.54	13,172,596.96	11,981,814.52	2,336,891.33	14,318,705.85
0.00	0.00	3,563.00	0.00	3,563.00
0.00	1,200.00	3,800.00	0.00	3,800.00
<u>\$ 17,179,974.16</u>	<u>\$ 30,711,124.18</u>	<u>\$ 16,435,241.86</u>	<u>\$ 2,754,562.45</u>	<u>\$ 19,189,804.31</u>

Checking Accounts	\$ 1,119,956.97
Savings Accounts	3,892,496.11
Petty Cash	5,875.00
U.S. Gov't Bonds & Securities	<u>14,326,068.85</u>
Total Cash	19,344,396.93
Agency Funds per Schedule 3	<u>(154,592.62)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 19,189,804.31</u>

UNIFIED SCHOOL DISTRICT NO. 466
NOTES TO THE FINANCIAL STATEMENT
June 30, 2019

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 466, Scott City, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 466 (the municipality) and does not include any of its related municipal entities.

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.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, student activity accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, savings accounts and U.S. government bonds and securities. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 amendments 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.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, 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 municipality 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:

- | | |
|--------------------------|--|
| Gifts and Grants Fund | Title III Fund |
| Contingency Reserve Fund | Title IV-A Fund |
| Textbook Rental Fund | 21st Century Community Learning Centers Fund |
| Title I Fund | After School Adventures Fund |
| Title I Migrant Fund | District Activity Funds |
| Title II-A 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.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

- Funds on deposit at First National Bank were under secured during the year in violation of K.S.A. 9-1402.

Management is aware of no other statutory violations for the period covered by the audit.

Note 4 - DEPOSITS AND INVESTMENTS

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

Investment Type	Fair Value	Investment Maturities (in Years)		Rating U.S.
		Less than 1	1-2	
U.S. Gov't Bonds & Securities	\$ 14,326,068.85	\$ 14,326,068.85	\$ -	N/A
Total Fair Value	\$ 14,326,068.85	\$ 14,326,068.85	\$ -	

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 investments 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; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Note 4 - DEPOSITS AND INVESTMENTS (Cont'd.)

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, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2019.

At June 30, 2019 the District's carrying amount of deposits was \$5,018,328.08 and the bank balance was \$5,866,052.18. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$750,000.00 was covered by federal depository insurance, \$5,116,052.18 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.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$430,470.00 subsequent to June 30, 2019 and as required by K.S.A. 72-5135 and K.S.A. 72-5145 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 - CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Realized Gain/(Loss) and Interest Credited To Fund	Total Project Authorization	Cash Disbursements and Accounts Payable To Date
Building Improvements	\$ 25,000,000.00	\$ 560,786.51	\$ 25,560,786.51	\$ 14,894,462.44

Note 7 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2019, the statutory limit for the District was \$12,776,248.34. The outstanding bond principal represents 33.29% of the District valuation. The District received a waiver from the Kansas Department of Education to exceed the bond debt limit.

Note 8 - LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity
General obligation bonds:				
Series 2015 Refunding Bonds	2.14%	6/14/2015	\$ 8,125,000.00	9/01/2022
Series 2017-A	3.00 - 5.00%	12/28/2017	25,000,000.00	9/01/2043
Capital leases payable:				
Fieldhouse	0.00%	3/28/2011	300,000.00	3/28/2021
Copier	3.10%	11/03/2014	20,000.00	10/03/2019
Energy Improvements	2.79%	9/16/2015	750,183.00	9/16/2025
Total contractual indebtedness				

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

	<u>06/30/2020</u>	<u>06/30/2021</u>	<u>06/30/2022</u>	<u>06/30/2023</u>
Principal:				
General obligation bonds	\$ 1,165,000.00	\$ 1,190,000.00	\$ 1,215,000.00	\$ 1,240,000.00
Capital leases payable	<u>103,292.00</u>	<u>104,607.64</u>	<u>76,707.49</u>	<u>78,866.44</u>
Total principal	<u>1,268,292.00</u>	<u>1,294,607.64</u>	<u>1,291,707.49</u>	<u>1,318,866.44</u>
Interest:				
General obligation bonds	1,143,268.52	1,118,070.02	1,092,336.52	1,066,068.02
Capital leases payable	<u>13,748.12</u>	<u>11,701.90</u>	<u>9,602.05</u>	<u>7,443.10</u>
Total interest	<u>1,157,016.64</u>	<u>1,129,771.92</u>	<u>1,101,938.57</u>	<u>1,073,511.12</u>
Total principal and interest	<u>\$ 2,425,308.64</u>	<u>\$ 2,424,379.56</u>	<u>\$ 2,393,646.06</u>	<u>\$ 2,392,377.56</u>

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 5,950,000.00	\$ 0.00	\$ 1,140,000.00	\$ 4,810,000.00	\$ 115,132.00
25,000,000.00	0.00	0.00	25,000,000.00	1,237,040.00
90,000.00	0.00	30,000.00	60,000.00	0.00
5,293.93	0.00	4,567.20	726.73	103.96
580,340.26	0.00	70,578.82	509,761.44	15,730.72
<u>\$ 31,625,634.19</u>	<u>\$ 0.00</u>	<u>\$ 1,245,146.02</u>	<u>\$ 30,380,488.17</u>	<u>\$ 1,368,006.68</u>

06/30/2024	06/30/2025 - 06/30/2029	06/30/2030 - 06/30/2034	06/30/2035 - 06/30/2039	06/30/2040 - 06/30/2044	Total
\$ 770,000.00	\$ 4,265,000.00	\$ 5,270,000.00	\$ 6,535,000.00	\$ 8,160,000.00	\$ 29,810,000.00
81,086.16	125,928.44	0.00	0.00	0.00	570,488.17
<u>851,086.16</u>	<u>4,390,928.44</u>	<u>5,270,000.00</u>	<u>6,535,000.00</u>	<u>8,160,000.00</u>	<u>30,380,488.17</u>
1,041,250.02	4,765,975.10	3,731,718.81	2,423,875.00	794,800.00	17,177,362.01
5,223.38	3,535.87	0.00	0.00	0.00	51,254.42
<u>1,046,473.40</u>	<u>4,769,510.97</u>	<u>3,731,718.81</u>	<u>2,423,875.00</u>	<u>794,800.00</u>	<u>17,228,616.43</u>
<u>\$ 1,897,559.56</u>	<u>\$ 9,160,439.41</u>	<u>\$ 9,001,718.81</u>	<u>\$ 8,958,875.00</u>	<u>\$ 8,954,800.00</u>	<u>\$ 47,609,104.60</u>

Note 9 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At-Risk (4 Yr Old)	K.S.A. 72-5167	\$ 10,000.00
General	At-Risk	K.S.A. 72-5167	500,696.00
General	Bilingual Education	K.S.A. 72-5167	44,000.00
General	Virtual Education	K.S.A. 72-5167	103,664.56
General	Professional Development	K.S.A. 72-5167	30,000.00
General	Special Education	K.S.A. 72-5167	640,173.00
General	Career & Postsecondary Education	K.S.A. 72-5167	109,965.35
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-5143	80,000.00
Supplemental General	At-Risk	K.S.A. 72-5143	237,304.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	156,000.00
Supplemental General	Virtual Education	K.S.A. 72-5143	28,549.94
Supplemental General	Food Service	K.S.A. 72-5143	5,210.40
Supplemental General	Professional Development	K.S.A. 72-5143	5,000.00
Supplemental General	Special Education	K.S.A. 72-5143	200,000.00
Supplemental General	Career & Postsecondary Education	K.S.A. 72-5143	69,634.08
Supplemental General	Textbook Rental	K.S.A. 72-5143	21,522.04

Note 10 - 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. Certified employees who retire with a minimum of twenty years of service in the District and reach age 62 on or before August 1st of the following school year will be eligible to receive district sponsored health insurance premiums up to \$5,500 per year to age 65. For the year ended June 30, 2019 the District paid \$16,687.10 of retiree health insurance premiums. Classified employees who retire pay the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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 Employee 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. Twelve month employees will receive two weeks paid vacation each fiscal year. After ten years of continuous service, vacation will be increased one day for each year of service thereafter up to fifteen days. Vacation time must be used or scheduled in the fiscal year, but can be carried over until the first day of school the coming year or be forfeited. There is no potential liability for vacation leave as of June 30, 2019.

Note 10 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

Twelve month employees will receive twelve days of paid sick leave each fiscal year and can accumulate sick leave up to sixty-five days. Certified employees will receive fourteen days of sick leave in the initial year of employment, plus fourteen days of sick leave for each succeeding year accumulative to sixty-five days. Upon accumulation of the maximum of sixty-five days, the number of sick leave days used each year are deducted from the sixty-five maximum accumulated days. At the end of the school year, up to and not exceeding, fourteen days may be added to reach, but not exceed, sixty-five maximum days. Three of the fourteen days may be used for personal business. Certified employees who retire with a minimum of twenty years of service in Scott County Schools and have reached a total of 85 years combined age and teaching experience may receive a benefit in an amount not to exceed a combined total of \$2,000. These benefits shall be computed on a combined basis of years of service at the rate of \$40.00 per year and accumulated unused sick leave at the rate of \$35.00 per day. During the year ended June 30, 2019, the District paid \$4,000 to two employees who qualified for these retirement benefits. The potential liability for these retirement benefits as of June 30, 2019 is \$12,000.

Incentive Leave:

When a teacher has reached and maintained the maximum leave of sixty-five days during the school year, the next school year the teacher will be eligible for the incentive leave provision in which a teacher will be given credit for ten additional days of leave which may be used at the employee's discretion. A teacher eligible for incentive leave receives no additional sick leave days in any given year that the teacher receives incentive leave. After incentive leave days are first used, then a teacher's absence due to illness are governed by the sick leave policy. At the end of the school year the teacher who has not used the ten days beyond the maximum sixty-five days will be paid the average of certified and non-certified substitute salary for each unused day above the maximum sixty-five days. Payment for the unused portion of the ten days will be processed with the June 15 payroll. During the year ended June 30, 2019 the District paid \$9,350 in incentive leave.

Note 11 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, etc. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

Note 11 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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.

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 \$567,155.29 and \$649,072.41, respectively, for the fiscal year ended June 30, 2019 and 2018.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$7,692,364. 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 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 or can be obtained as described above.

Note 12 - CONTINGENCIES

During the ordinary course of its operations the District is a party to potential claims, legal actions and complaints. It is the opinion of the District's management that these matters are not anticipated to have a material effect on the District's financial statement.

Note 13 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 14 - LEASE COMMITMENTS

Operating Leases:

On March 25, 2014 the District entered into a non-cancelable lease with ESSDACK for copiers. The term of the lease is 60 months and requires a monthly payment of \$94.00. For the year ended June 30, 2019 the District paid \$846.00 which were paid out of the Capital Outlay Fund.

Note 14 - LEASE COMMITMENTS (Cont'd.)

On October 2, 2014 the District entered into a non-cancelable lease with Pitney Bowes for a postage machine. The term of the lease is 60 months and requires a quarterly payment of \$136.50. For the year ended June 30, 2019 the District paid \$546.00 which were paid out of the General Fund. Future annual lease payments are as follows:

<u>Year</u>	<u>Amount</u>
06/30/2020	\$ 137.00

On September 28, 2015 the District entered into a non-cancelable lease with Pitney Bowes for a postage machine. The term of the lease is 60 months and requires a quarterly payment of \$557.22. For the year ended June 30, 2019 the District paid \$2,228.88 which were paid out of the General Fund. Future annual lease payments are as follows:

<u>Year</u>	<u>Amount</u>
06/30/2020	\$ 2,228.88
06/30/2021	557.24

Note 15 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 9, 2019, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 7,122,451.00	\$ (161,878.00)
Supplemental General Fund	2,275,676.00	(47,467.00)
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	93,706.00	XXXXXXXXXX
At-Risk Fund	828,419.00	XXXXXXXXXX
Bilingual Education Fund	197,451.00	XXXXXXXXXX
Virtual Education Fund	130,000.00	XXXXXXXXXX
Capital Outlay Fund	1,510,000.00	XXXXXXXXXX
Driver Training Fund	7,907.00	XXXXXXXXXX
Food Service Fund	624,593.00	XXXXXXXXXX
Professional Development Fund	45,840.00	XXXXXXXXXX
Parent Education Fund	15,000.00	XXXXXXXXXX
Special Education Fund	942,710.00	XXXXXXXXXX
Career & Postsecondary Education Fund	177,903.00	XXXXXXXXXX
KPERs Special Retirement Fund	863,064.00	XXXXXXXXXX
Recreation Commission Fund	212,250.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	35,008.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	2,494,574.00	XXXXXXXXXX

<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>
\$ 153,741.51	\$ 7,114,314.51	\$ 7,114,314.51	\$ 0.00
0.00	2,228,209.00	2,228,209.00	0.00
0.00	93,706.00	93,059.74	(646.26)
0.00	828,419.00	816,373.05	(12,045.95)
0.00	197,451.00	197,451.00	0.00
0.00	130,000.00	112,000.00	(18,000.00)
0.00	1,510,000.00	1,053,337.68	(456,662.32)
0.00	7,907.00	7,831.68	(75.32)
0.00	624,593.00	605,049.27	(19,543.73)
0.00	45,840.00	34,069.54	(11,770.46)
0.00	15,000.00	15,000.00	0.00
0.00	942,710.00	838,918.67	(103,791.33)
0.00	177,903.00	173,079.14	(4,823.86)
0.00	863,064.00	567,155.29	(295,908.71)
0.00	212,250.00	207,490.93	(4,759.07)
0.00	35,008.00	24,465.72	(10,542.28)
0.00	2,494,574.00	2,492,173.25	(2,400.75)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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	
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 34,879.39	\$ 29,386.65	\$ 35,500.00	\$ (6,113.35)
Local Sources:				
Reimbursements	137,467.73	153,741.51	0.00	153,741.51
State Aid:				
General State Aid	6,113,061.00	6,356,013.00	6,437,515.00	(81,502.00)
Special Education Aid	<u>525,105.00</u>	<u>575,173.00</u>	<u>649,436.00</u>	<u>(74,263.00)</u>
Total Receipts	<u>6,810,513.12</u>	<u>7,114,314.16</u>	<u>\$ 7,122,451.00</u>	<u>\$ (8,136.84)</u>
Expenditures				
Instruction:				
Salaries	2,512,891.23	2,662,380.26	2,555,437.00	106,943.26
Employee Benefits	728,636.05	901,177.42	767,681.00	133,496.42
Supplies	39,626.18	89,696.81	30,000.00	59,696.81
Instructional Support Staff:				
Salaries	46,151.12	47,836.66	47,332.00	504.66
Employee Benefits	3,461.43	3,272.52	3,553.00	(280.48)
Supplies	8,055.95	15,867.72	6,500.00	9,367.72
General Administration:				
Salaries	231,558.15	247,067.21	236,447.00	10,620.21
Employee Benefits	52,708.34	73,800.18	54,600.00	19,200.18
Purchased Professional Services	29,722.01	22,361.92	32,000.00	(9,638.08)
Other Purchased Services	23,153.53	14,386.82	45,000.00	(30,613.18)
Supplies	12,690.65	17,832.07	13,500.00	4,332.07
Other	14,416.48	4,768.05	16,000.00	(11,231.95)
School Administration:				
Salaries	152,892.75	129,147.79	156,807.00	(27,659.21)
Employee Benefits	36,547.81	30,180.22	37,896.00	(7,715.78)
Supplies	29,372.93	15,888.06	30,000.00	(14,111.94)
Central Services:				
Salaries	0.00	0.00	90,449.00	(90,449.00)
Employee Benefits	0.00	0.00	15,000.00	(15,000.00)
Other	56,851.37	59,153.40	65,000.00	(5,846.60)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
GENERAL FUND (Cont'd.)
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	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	470,934.04	524,419.65	442,531.00	81,888.65
Employee Benefits	115,317.79	137,181.74	115,686.00	21,495.74
Purchased Property Services	130,144.74	130,416.72	90,000.00	40,416.72
Other Purchased Services	5,280.00	5,336.00	5,597.00	(261.00)
Supplies	94,297.88	123,051.01	96,300.00	26,751.01
Property (Equip & Furn)	3,215.04	15,791.93	7,000.00	8,791.93
Student Transportation Supervision:				
Salaries	0.00	44,445.96	44,446.00	(0.04)
Employee Benefits	0.00	55,020.06	70,314.00	(15,293.94)
Vehicle Operating Services:				
Salaries	158,707.48	124,551.46	118,325.00	6,226.46
Employee Benefits	53,105.01	0.00	0.00	0.00
Other Purchased Services	17,334.23	19,850.08	0.00	19,850.08
Motor Fuel	42,055.17	82,509.40	45,000.00	37,509.40
Vehicle & Maintenance Services:				
Salaries	59.96	731.88	146.00	585.88
Supplies	52,761.57	24,592.96	67,000.00	(42,407.04)
Equipment	1,682.23	0.00	3,000.00	(3,000.00)
Other	12,632.37	43,666.24	15,000.00	28,666.24
Other Student Transportation Services:				
Other	13,955.02	9,433.40	30,000.00	(20,566.60)
Operating Transfers:				
To At-Risk (4 Yr Old)	5,000.00	10,000.00	17,500.00	(7,500.00)
To At-Risk	610,000.00	500,696.00	580,000.00	(79,304.00)
To Bilingual Education	44,000.00	44,000.00	156,404.00	(112,404.00)
To Virtual Education	85,000.00	103,664.56	85,000.00	18,664.56
To Capital Outlay	150,000.00	0.00	0.00	0.00
To Food Service	30,000.00	0.00	40,000.00	(40,000.00)
To Professional Development	35,000.00	30,000.00	35,000.00	(5,000.00)
To Special Education	583,797.12	640,173.00	730,000.00	(89,827.00)
To Career & Postsecondary Education	112,000.00	109,965.35	125,000.00	(15,034.65)
To Contingency Reserve	17,785.10	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(161,878.00)	161,878.00
Legal General Fund Budget	6,822,800.73	7,114,314.51	6,960,573.00	153,741.51

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
GENERAL FUND (Cont'd.)
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	
Adjustment for Qualifying Budget Credits			153,741.51	(153,741.51)
Total Expenditures	<u>6,822,800.73</u>	<u>7,114,314.51</u>	<u>\$ 7,114,314.51</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(12,287.61)	(0.35)		
Unencumbered Cash, Beginning	<u>12,288.95</u>	<u>1.34</u>		
Unencumbered Cash, Ending	<u>\$ 1.34</u>	<u>\$ 0.99</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,621,333.18	\$ 1,552,171.52	\$ 1,460,325.00	\$ 91,846.52
Delinquent Tax	2,276.42	5,412.13	4,320.00	1,092.13
Motor Veh./16-20M Veh. Tax	121,689.29	124,314.01	125,324.00	(1,009.99)
Recreational Vehicle Tax	2,164.80	2,019.00	2,278.00	(259.00)
Commercial Vehicle Tax	6,088.09	6,914.20	6,819.00	95.20
State Aid:				
Supplemental State Aid	<u>523,749.00</u>	<u>552,373.00</u>	<u>564,140.00</u>	<u>(11,767.00)</u>
Total Receipts	<u>2,277,300.78</u>	<u>2,243,203.86</u>	<u>\$ 2,163,206.00</u>	<u>\$ 79,997.86</u>
Expenditures				
Instruction:				
Supplies	108,481.57	108,769.53	115,000.00	(6,230.47)
Property (Equip & Furn)	57,715.28	46,465.55	60,000.00	(13,534.45)
Student Support Services:				
Salaries	109,308.66	108,580.48	178,031.00	(69,450.52)
Purchased Professional Services	0.00	10,452.47	0.00	10,452.47
Other Purchased Services	10,249.49	0.00	0.00	0.00
Supplies	765.00	1,611.31	2,000.00	(388.69)
Other	0.00	0.00	12,000.00	(12,000.00)
Instructional Support Staff:				
Salaries	31,913.04	44,484.56	86,234.00	(41,749.44)
Employee Benefits	135,369.28	133,317.51	140,323.00	(7,005.49)
Supplies	31,893.45	45,710.00	0.00	45,710.00
General Administration:				
Purchased Professional Services	39,894.00	1,500.00	40,000.00	(38,500.00)
Other Purchased Services	2,709.70	2,469.49	4,000.00	(1,530.51)
School Administration:				
Salaries	289,509.96	296,922.00	296,921.00	1.00
Other Purchased Services	36,673.88	54,878.27	40,000.00	14,878.27
Operations & Maintenance:				
Purchased Property Services	61,123.70	69,447.06	64,000.00	5,447.06
Other Purchased Services	79,188.00	96,247.00	84,018.00	12,229.00
Heating	23,716.53	28,364.29	26,000.00	2,364.29
Electricity	359,481.71	374,173.80	360,000.00	14,173.80
Other	370.82	419.40	500.00	(80.60)

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 SUPPLEMENTAL GENERAL FUND (Cont'd.)
 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	
Expenditures (Cont'd.)				
Vehicle Operating Services:				
Motor Fuel	37,342.09	1,175.82	38,000.00	(36,824.18)
Equipment (Including Buses)	0.00	0.00	50,000.00	(50,000.00)
Operating Transfers:				
To At-Risk (4 Yr Old)	80,000.00	80,000.00	75,000.00	5,000.00
To At-Risk	286,975.59	237,304.00	251,007.00	(13,703.00)
To Bilingual Education	150,000.00	156,000.00	53,706.00	102,294.00
To Virtual Education	40,000.00	28,549.94	40,000.00	(11,450.06)
To Food Service	5,898.25	5,210.40	6,000.00	(789.60)
To Professional Development	0.00	5,000.00	0.00	5,000.00
To Special Education	200,000.00	200,000.00	210,936.00	(10,936.00)
To Career & Postsecondary Education	47,000.00	69,634.08	42,000.00	27,634.08
To Textbook Rental	0.00	21,522.04	0.00	21,522.04
Adjustment to Comply with Legal Max			(47,467.00)	47,467.00
Total Expenditures	<u>2,225,580.00</u>	<u>2,228,209.00</u>	<u>\$ 2,228,209.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	51,720.78	14,994.86		
Unencumbered Cash, Beginning	<u>101,947.35</u>	<u>153,668.13</u>		
Unencumbered Cash, Ending	<u>\$ 153,668.13</u>	<u>\$ 168,662.99</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 AT-RISK (4 YR OLD) FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 15,000.00	\$ 0.00	\$ 15,000.00
Operating Transfers:				
From General	5,000.00	10,000.00	17,500.00	(7,500.00)
From Supplemental General	<u>80,000.00</u>	<u>80,000.00</u>	<u>75,000.00</u>	<u>5,000.00</u>
Total Receipts	<u>85,000.00</u>	<u>105,000.00</u>	<u>\$ 92,500.00</u>	<u>\$ 12,500.00</u>
Expenditures				
Instruction:				
Salaries	69,852.02	73,449.53	71,302.00	2,147.53
Employee Benefits	12,383.40	19,020.59	20,404.00	(1,383.41)
Supplies	<u>1,633.34</u>	<u>589.62</u>	<u>2,000.00</u>	<u>(1,410.38)</u>
Total Expenditures	<u>83,868.76</u>	<u>93,059.74</u>	<u>\$ 93,706.00</u>	<u>\$ (646.26)</u>
Receipts Over (Under) Expenditures	1,131.24	11,940.26		
Unencumbered Cash, Beginning	<u>16,483.10</u>	<u>17,614.34</u>		
Unencumbered Cash, Ending	<u>\$ 17,614.34</u>	<u>\$ 29,554.60</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 AT-RISK 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:				
From General	\$ 610,000.00	\$ 500,696.00	\$ 580,000.00	\$ (79,304.00)
From Supplemental General	<u>286,975.59</u>	<u>237,304.00</u>	<u>251,007.00</u>	<u>(13,703.00)</u>
Total Receipts	<u>896,975.59</u>	<u>738,000.00</u>	<u>\$ 831,007.00</u>	<u>\$ (93,007.00)</u>
Expenditures				
Instruction:				
Salaries	740,318.58	754,254.14	758,991.00	(4,736.86)
Employee Benefits	46,981.72	62,067.46	66,428.00	(4,360.54)
Supplies	<u>0.00</u>	<u>51.45</u>	<u>3,000.00</u>	<u>(2,948.55)</u>
Total Expenditures	<u>787,300.30</u>	<u>816,373.05</u>	<u>\$ 828,419.00</u>	<u>\$ (12,045.95)</u>
Receipts Over (Under) Expenditures	109,675.29	(78,373.05)		
Unencumbered Cash, Beginning	<u>34,770.50</u>	<u>144,445.79</u>		
Unencumbered Cash, Ending	<u>\$ 144,445.79</u>	<u>\$ 66,072.74</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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 Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 44,000.00	\$ 44,000.00	\$ 156,404.00	\$ (112,404.00)
From Supplemental General	<u>150,000.00</u>	<u>156,000.00</u>	<u>53,706.00</u>	<u>102,294.00</u>
Total Receipts	<u>194,000.00</u>	<u>200,000.00</u>	<u>\$ 210,110.00</u>	<u>\$ (10,110.00)</u>
Expenditures				
Instruction:				
Salaries	173,442.49	175,354.93	177,882.00	(2,527.07)
Employee Benefits	<u>18,910.49</u>	<u>22,096.07</u>	<u>19,569.00</u>	<u>2,527.07</u>
Total Expenditures	<u>192,352.98</u>	<u>197,451.00</u>	<u>\$ 197,451.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,647.02	2,549.00		
Unencumbered Cash, Beginning	<u>10,083.26</u>	<u>11,730.28</u>		
Unencumbered Cash, Ending	<u>\$ 11,730.28</u>	<u>\$ 14,279.28</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 VIRTUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 85,000.00	\$ 103,664.56	\$ 85,000.00	\$ 18,664.56
From Supplemental General	<u>40,000.00</u>	<u>28,549.94</u>	<u>40,000.00</u>	<u>(11,450.06)</u>
Total Receipts	<u>125,000.00</u>	<u>132,214.50</u>	<u>\$ 125,000.00</u>	<u>\$ 7,214.50</u>
Expenditures				
Central Services:				
Purchased Professional Services	<u>120,000.00</u>	<u>112,000.00</u>	<u>130,000.00</u>	<u>(18,000.00)</u>
Total Expenditures	<u>120,000.00</u>	<u>112,000.00</u>	<u>\$ 130,000.00</u>	<u>\$ (18,000.00)</u>
Receipts Over (Under) Expenditures	5,000.00	20,214.50		
Unencumbered Cash, Beginning	<u>27,759.58</u>	<u>32,759.58</u>		
Unencumbered Cash, Ending	<u>\$ 32,759.58</u>	<u>\$ 52,974.08</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 698,424.33	\$ 621,183.12	\$ 612,615.00	\$ 8,568.12
Delinquent Tax	1,096.29	2,317.07	1,856.00	461.07
Motor Veh./16-20M Veh. Tax	61,626.02	62,428.01	62,853.00	(424.99)
Recreational Vehicle Tax	1,103.77	997.00	1,142.00	(145.00)
Commercial Vehicle Tax	3,284.42	3,068.50	3,420.00	(351.50)
Local Sources:				
Interest on Idle Funds	9,430.49	14,449.80	0.00	14,449.80
Other Receipts from Local Sources	1,932.48	0.00	0.00	0.00
State Aid:				
Capital Outlay State Aid	77,397.00	68,325.00	69,480.00	(1,155.00)
Operating Transfers:				
From General	<u>150,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>1,004,294.80</u>	<u>772,768.50</u>	<u>\$ 751,366.00</u>	<u>\$ 21,402.50</u>
Expenditures				
Central Services:				
Property (Equip & Furn)	397,650.25	668,476.37	420,000.00	248,476.37
Operations & Maintenance:				
Purchased Property Services	0.00	0.00	800,000.00	(800,000.00)
Transportation:				
Property (Equip & Buses)	170,238.00	78,508.00	200,000.00	(121,492.00)
Facility Acquis. & Constr. Services:				
Architectural & Engineering Services	0.00	10,840.00	0.00	10,840.00
New Bldg. Acquis. & Constr.	0.00	39,441.35	0.00	39,441.35
Site Improvement	30,000.00	30,000.00	30,000.00	0.00
Building Improvements	<u>89,171.98</u>	<u>226,071.96</u>	<u>60,000.00</u>	<u>166,071.96</u>
Total Expenditures	<u>687,060.23</u>	<u>1,053,337.68</u>	<u>\$ 1,510,000.00</u>	<u>\$ (456,662.32)</u>
Receipts Over (Under) Expenditures	317,234.57	(280,569.18)		
Unencumbered Cash, Beginning	<u>708,000.96</u>	<u>1,025,235.53</u>		
Unencumbered Cash, Ending	<u>\$ 1,025,235.53</u>	<u>\$ 744,666.35</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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 Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 7,130.00	\$ 7,942.00	\$ 0.00	\$ 7,942.00
State Aid:				
State Safety Aid	<u>3,456.00</u>	<u>3,675.00</u>	<u>3,900.00</u>	<u>(225.00)</u>
Total Receipts	<u>10,586.00</u>	<u>11,617.00</u>	<u>\$ 3,900.00</u>	<u>\$ 7,717.00</u>
Expenditures				
Instruction:				
Salaries	4,940.00	7,030.00	6,000.00	1,030.00
Employee Benefits	374.17	531.93	457.00	74.93
Supplies	186.39	269.75	1,450.00	(1,180.25)
Student Support Services:				
Supplies	<u>974.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>6,474.64</u>	<u>7,831.68</u>	<u>\$ 7,907.00</u>	<u>\$ (75.32)</u>
Receipts Over (Under) Expenditures	4,111.36	3,785.32		
Unencumbered Cash, Beginning	<u>25,508.58</u>	<u>29,619.94</u>		
Unencumbered Cash, Ending	<u>\$ 29,619.94</u>	<u>\$ 33,405.26</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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				
Local Sources:				
Food Sales	\$ 245,282.65	\$ 261,648.18	\$ 199,930.00	\$ 61,718.18
Other Receipts from Local Sources	0.00	0.00	40,000.00	(40,000.00)
State Aid:				
State Food Assistance	6,004.06	6,067.85	4,891.00	1,176.85
Federal Aid:				
Child Nutrition Program	323,123.89	320,932.37	294,860.00	26,072.37
Operating Transfers:				
From General	30,000.00	0.00	40,000.00	(40,000.00)
From Supplemental General	<u>5,898.25</u>	<u>5,210.40</u>	<u>6,000.00</u>	<u>(789.60)</u>
Total Receipts	<u>610,308.85</u>	<u>593,858.80</u>	<u>\$ 585,681.00</u>	<u>\$ 8,177.80</u>
Expenditures				
Operations & Maintenance:				
Salaries	24,514.85	26,704.36	25,143.00	1,561.36
Employee Benefits	2,704.92	3,139.58	2,774.00	365.58
Supplies	0.00	1,766.39	1,600.00	166.39
Food Service Operation:				
Salaries	211,577.47	205,058.17	216,993.00	(11,934.83)
Employee Benefits	68,501.96	67,934.54	71,083.00	(3,148.46)
Food & Supplies	290,755.34	294,809.64	300,000.00	(5,190.36)
Property (Equip & Furn)	3,350.73	3,636.69	5,000.00	(1,363.31)
Other	<u>2,043.74</u>	<u>1,999.90</u>	<u>2,000.00</u>	<u>(0.10)</u>
Total Expenditures	<u>603,449.01</u>	<u>605,049.27</u>	<u>\$ 624,593.00</u>	<u>\$ (19,543.73)</u>
Receipts Over (Under) Expenditures	6,859.84	(11,190.47)		
Unencumbered Cash, Beginning	<u>122,263.10</u>	<u>129,122.94</u>		
Unencumbered Cash, Ending	<u>\$ 129,122.94</u>	<u>\$ 117,932.47</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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 Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 660.00	\$ 0.00	\$ 0.00	\$ 0.00
State Aid:				
Professional Development Aid	9,967.08	5,875.00	5,625.00	250.00
Operating Transfers:				
From General	35,000.00	30,000.00	35,000.00	(5,000.00)
From Supplemental General	0.00	5,000.00	0.00	5,000.00
Total Receipts	<u>45,627.08</u>	<u>40,875.00</u>	<u>\$ 40,625.00</u>	<u>\$ 250.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	425.00	4,320.00	4,500.00	(180.00)
Employee Benefits	34.82	316.15	340.00	(23.85)
Purchased Professional Services	0.00	2,965.50	0.00	2,965.50
Other Purchased Services	0.00	0.00	1,000.00	(1,000.00)
Supplies	7,407.41	7,075.30	8,000.00	(924.70)
Other	14,062.73	19,392.59	32,000.00	(12,607.41)
Total Expenditures	<u>21,929.96</u>	<u>34,069.54</u>	<u>\$ 45,840.00</u>	<u>\$ (11,770.46)</u>
Receipts Over (Under) Expenditures	23,697.12	6,805.46		
Unencumbered Cash, Beginning	<u>7,887.20</u>	<u>31,584.32</u>		
Unencumbered Cash, Ending	<u>\$ 31,584.32</u>	<u>\$ 38,389.78</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Student Support Services:				
Other Purchased Services	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>15,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	(15,000.00)		
Unencumbered Cash, Beginning	<u>15,000.00</u>	<u>15,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 15,000.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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				
Local Sources:				
Other Receipts from Local Sources	\$ 3,681.28	\$ 4,257.97	\$ 0.00	\$ 4,257.97
Federal Aid:				
Other Federal Grants Thru State	3,659.00	0.00	0.00	0.00
Operating Transfers:				
From General	583,797.12	640,173.00	730,000.00	(89,827.00)
From Supplemental General	<u>200,000.00</u>	<u>200,000.00</u>	<u>210,936.00</u>	<u>(10,936.00)</u>
Total Receipts	<u>791,137.40</u>	<u>844,430.97</u>	<u>\$ 940,936.00</u>	<u>\$ (96,505.03)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	250,177.48	263,274.09	263,274.00	0.09
Flow-thru	528,764.00	575,173.00	649,436.00	(74,263.00)
Supplies	379.92	20.00	0.00	20.00
Other	2,793.92	211.58	30,000.00	(29,788.42)
Vehicle Operating Services:				
Other	<u>0.00</u>	<u>240.00</u>	<u>0.00</u>	<u>240.00</u>
Total Expenditures	<u>782,115.32</u>	<u>838,918.67</u>	<u>\$ 942,710.00</u>	<u>\$ (103,791.33)</u>
Receipts Over (Under) Expenditures	9,022.08	5,512.30		
Unencumbered Cash, Beginning	<u>14,465.38</u>	<u>23,487.46</u>		
Unencumbered Cash, Ending	<u>\$ 23,487.46</u>	<u>\$ 28,999.76</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 CAREER & 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				
Local Sources:				
Other Receipts from Local Sources	\$ 10,941.43	\$ 14,734.31	\$ 0.00	\$ 14,734.31
Operating Transfers:				
From General	112,000.00	109,965.35	125,000.00	(15,034.65)
From Supplemental General	<u>47,000.00</u>	<u>69,634.08</u>	<u>42,000.00</u>	<u>27,634.08</u>
Total Receipts	<u>169,941.43</u>	<u>194,333.74</u>	<u>\$ 167,000.00</u>	<u>\$ 27,333.74</u>
Expenditures				
Instruction:				
Salaries	131,688.49	134,176.98	135,059.00	(882.02)
Employee Benefits	24,792.02	23,472.05	25,844.00	(2,371.95)
Student Support Services:				
Other Purchased Services	1,690.02	0.00	0.00	0.00
Supplies	7,285.67	13,757.12	15,000.00	(1,242.88)
Property (Equip & Furn)	1,776.52	1,522.99	2,000.00	(477.01)
Other	<u>68.98</u>	<u>150.00</u>	<u>0.00</u>	<u>150.00</u>
Total Expenditures	<u>167,301.70</u>	<u>173,079.14</u>	<u>\$ 177,903.00</u>	<u>\$ (4,823.86)</u>
Receipts Over (Under) Expenditures	2,639.73	21,254.60		
Unencumbered Cash, Beginning	<u>44,678.11</u>	<u>47,317.84</u>		
Unencumbered Cash, Ending	<u>\$ 47,317.84</u>	<u>\$ 68,572.44</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 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)

	<u>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 35,166.55	\$ 20,770.45
Total Receipts	<u>35,166.55</u>	<u>20,770.45</u>
Expenditures		
Student Support Services:		
Supplies	<u>22,999.94</u>	<u>23,266.51</u>
Total Expenditures	<u>22,999.94</u>	<u>23,266.51</u>
Receipts Over (Under) Expenditures	12,166.61	(2,496.06)
Unencumbered Cash, Beginning	<u>22,006.58</u>	<u>34,173.19</u>
Unencumbered Cash, Ending	<u>\$ 34,173.19</u>	<u>\$ 31,677.13</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 KPERS SPECIAL RETIREMENT 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:				
KPERS State Aid	\$ 649,072.41	\$ 567,155.29	\$ 863,064.00	\$ (295,908.71)
Total Receipts	<u>649,072.41</u>	<u>567,155.29</u>	<u>\$ 863,064.00</u>	<u>\$ (295,908.71)</u>
Expenditures				
Instruction:				
Employee Benefits	447,208.89	387,674.00	569,622.00	(181,948.00)
Student Support Services:				
Employee Benefits	12,426.85	11,631.30	25,892.00	(14,260.70)
Instructional Support Staff:				
Employee Benefits	9,600.28	6,046.44	17,261.00	(11,214.56)
General Administration:				
Employee Benefits	27,798.52	26,711.56	34,523.00	(7,811.44)
School Administration:				
Employee Benefits	52,899.50	48,608.34	69,045.00	(20,436.66)
Central Services:				
Employee Benefits	0.00	0.00	17,261.00	(17,261.00)
Operations & Maintenance:				
Employee Benefits	60,105.16	53,697.84	69,045.00	(15,347.16)
Student Transportation Services:				
Employee Benefits	17,044.48	13,943.42	25,892.00	(11,948.58)
Food Service:				
Employee Benefits	21,988.73	18,842.39	34,523.00	(15,680.61)
Total Expenditures	<u>649,072.41</u>	<u>567,155.29</u>	<u>\$ 863,064.00</u>	<u>\$ (295,908.71)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT 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>2018</u>	<u>2019</u>
Receipts		
Operating Transfers:		
From General	\$ 17,785.10	\$ 0.00
Total Receipts	<u>17,785.10</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	17,785.10	0.00
Unencumbered Cash, Beginning	<u>397,090.26</u>	<u>414,875.36</u>
Unencumbered Cash, Ending	<u>\$ 414,875.36</u>	<u>\$ 414,875.36</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 TEXTBOOK RENTAL 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>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Rental Fees	\$ 37,934.07	\$ 36,234.05
Operating Transfers:		
From Supplemental General	<u>0.00</u>	<u>21,522.04</u>
Total Receipts	<u>37,934.07</u>	<u>57,756.09</u>
Expenditures		
Instruction:		
Supplies	<u>77,415.42</u>	<u>55,645.34</u>
Total Expenditures	<u>77,415.42</u>	<u>55,645.34</u>
Receipts Over (Under) Expenditures	(39,481.35)	2,110.75
Unencumbered Cash, Beginning	<u>78,633.24</u>	<u>39,151.89</u>
Unencumbered Cash, Ending	<u>\$ 39,151.89</u>	<u>\$ 41,262.64</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 174,696.75	\$ 178,624.88	\$ 174,546.00	\$ 4,078.88
Delinquent Tax	271.87	597.12	464.00	133.12
Motor Veh./16-20M Veh. Tax	15,407.15	15,549.23	15,710.00	(160.77)
Recreational Vehicle Tax	275.92	292.61	286.00	6.61
Commercial Vehicle Tax	821.12	767.11	855.00	(87.89)
Local Sources:				
Other Receipts from Local Sources	<u>0.00</u>	<u>0.00</u>	<u>8,761.00</u>	<u>(8,761.00)</u>
Total Receipts	<u>191,472.81</u>	<u>195,830.95</u>	<u>\$ 200,622.00</u>	<u>\$ (4,791.05)</u>
Expenditures				
Community Service Operations	<u>220,000.00</u>	<u>207,490.93</u>	<u>212,250.00</u>	<u>(4,759.07)</u>
Total Expenditures	<u>220,000.00</u>	<u>207,490.93</u>	<u>\$ 212,250.00</u>	<u>\$ (4,759.07)</u>
Receipts Over (Under) Expenditures	(28,527.19)	(11,659.98)		
Unencumbered Cash, Beginning	<u>40,187.17</u>	<u>11,659.98</u>		
Unencumbered Cash, Ending	<u>\$ 11,659.98</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
RECREATION COMMISSION EMPLOYEE BENEFIT 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				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 21,840.80	\$ 22,308.79	\$ 31,705.00	\$ (9,396.21)
Delinquent Tax	32.77	75.90	58.00	17.90
Motor Veh./16-20M Veh. Tax	1,925.32	1,943.04	1,982.00	(38.96)
Recreational Vehicle Tax	34.50	35.70	36.00	(0.30)
Commercial Vehicle Tax	102.63	95.89	108.00	(12.11)
Local Sources:				
Other Receipts from Local Sources	<u>0.00</u>	<u>0.00</u>	<u>1,111.00</u>	<u>(1,111.00)</u>
Total Receipts	<u>23,936.02</u>	<u>24,459.32</u>	<u>\$ 35,000.00</u>	<u>\$ (10,540.68)</u>
Expenditures				
Community Service Operations	<u>25,886.53</u>	<u>24,465.72</u>	<u>35,008.00</u>	<u>(10,542.28)</u>
Total Expenditures	<u>25,886.53</u>	<u>24,465.72</u>	<u>\$ 35,008.00</u>	<u>\$ (10,542.28)</u>
Receipts Over (Under) Expenditures	(1,950.51)	(6.40)		
Unencumbered Cash, Beginning	<u>1,956.91</u>	<u>6.40</u>		
Unencumbered Cash, Ending	<u>\$ 6.40</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 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>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 130,140.00	\$ 129,275.00
Total Receipts	<u>130,140.00</u>	<u>129,275.00</u>
Expenditures		
Instruction:		
Salaries	101,056.76	89,576.61
Employee Benefits	27,548.53	29,951.69
Purchased Professional Services	0.00	7,481.92
Supplies	1,249.71	2,264.78
Instructional Support Staff:		
Other	<u>285.00</u>	<u>0.00</u>
Total Expenditures	<u>130,140.00</u>	<u>129,275.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 TITLE I MIGRANT 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>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 64,975.00	\$ 64,500.00
Total Receipts	<u>64,975.00</u>	<u>64,500.00</u>
Expenditures		
Instruction:		
Salaries	55,968.47	53,026.59
Employee Benefits	8,978.38	11,371.22
Supplies	<u>28.15</u>	<u>102.19</u>
Total Expenditures	<u>64,975.00</u>	<u>64,500.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 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>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 24,850.00	\$ 23,343.00
Total Receipts	<u>24,850.00</u>	<u>23,343.00</u>
Expenditures		
Instruction:		
Salaries	21,355.04	21,005.04
Employee Benefits	855.10	1,507.16
Instructional Support Staff:		
Purchased Professional Services	1,079.92	830.80
Other	<u>61.99</u>	<u>0.00</u>
Total Expenditures	<u>23,352.05</u>	<u>23,343.00</u>
Receipts Over (Under) Expenditures	1,497.95	0.00
Unencumbered Cash, Beginning	<u>(1,497.95)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 TITLE III 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>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 17,425.00	\$ 15,895.00
Total Receipts	<u>17,425.00</u>	<u>15,895.00</u>
Expenditures		
Instruction:		
Supplies	15,586.74	15,895.00
Instructional Support Staff:		
Other Purchased Services	<u>750.63</u>	<u>0.00</u>
Total Expenditures	<u>16,337.37</u>	<u>15,895.00</u>
Receipts Over (Under) Expenditures	1,087.63	0.00
Unencumbered Cash, Beginning	<u>(1,087.63)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 TITLE IV-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>2018</u>	<u>2019</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 15,501.00
Total Receipts	<u>0.00</u>	<u>15,501.00</u>
Expenditures		
Instruction:		
Other Purchased Services	0.00	4,719.70
Supplies	<u>0.00</u>	<u>10,781.30</u>
Total Expenditures	<u>0.00</u>	<u>15,501.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 21ST CENTURY COMMUNITY LEARNING CENTERS 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>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 25,164.06	\$ 27,936.48
Federal Aid:		
Other Federal Grants Thru State	<u>78,590.00</u>	<u>74,977.00</u>
Total Receipts	<u>103,754.06</u>	<u>102,913.48</u>
Expenditures		
Instruction:		
Salaries	79,385.26	81,020.23
Employee Benefits	6,021.02	6,424.44
Student Support Services:		
Purchased Professional Services	5,025.00	5,763.50
Other Purchased Services	1,887.86	2,397.32
Supplies	<u>3,797.09</u>	<u>3,222.17</u>
Total Expenditures	<u>96,116.23</u>	<u>98,827.66</u>
Receipts Over (Under) Expenditures	7,637.83	4,085.82
Unencumbered Cash, Beginning	<u>26,656.37</u>	<u>34,294.20</u>
Unencumbered Cash, Ending	<u>\$ 34,294.20</u>	<u>\$ 38,380.02</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 AFTER SCHOOL ADVENTURES 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>2018</u>	<u>2019</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 1,469.00	\$ 998.00
Total Receipts	<u>1,469.00</u>	<u>998.00</u>
Expenditures		
Instruction:		
Salaries	450.00	580.00
Employee Benefits	58.13	64.61
Instructional Support Staff:		
Supplies	<u>330.75</u>	<u>389.17</u>
Total Expenditures	<u>838.88</u>	<u>1,033.78</u>
Receipts Over (Under) Expenditures	630.12	(35.78)
Unencumbered Cash, Beginning	<u>3,220.49</u>	<u>3,850.61</u>
Unencumbered Cash, Ending	<u>\$ 3,850.61</u>	<u>\$ 3,814.83</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 BOND AND INTEREST FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,211,710.06	\$ 1,697,816.98	\$ 1,675,677.00	\$ 22,139.98
Delinquent Tax	1,959.35	4,378.07	3,214.00	1,164.07
Motor Veh./16-20M Veh. Tax	112,023.24	116,134.50	117,320.00	(1,185.50)
Recreational Vehicle Tax	2,016.67	1,845.00	2,132.00	(287.00)
Commercial Vehicle Tax	6,247.51	5,401.00	6,384.00	(983.00)
Local Sources:				
Interest on Idle Funds	4,248.20	5,902.15	0.00	5,902.15
State Aid:				
State Aid	<u>133,935.00</u>	<u>138,010.00</u>	<u>138,065.00</u>	<u>(55.00)</u>
Total Receipts	<u>1,472,140.03</u>	<u>1,969,487.70</u>	<u>\$ 1,942,792.00</u>	<u>\$ 26,695.70</u>
Expenditures				
Interest	134,314.00	1,352,172.00	1,352,172.00	0.00
Bond Fees	1.25	1.25	2,402.00	(2,400.75)
Principal	<u>1,120,000.00</u>	<u>1,140,000.00</u>	<u>1,140,000.00</u>	<u>0.00</u>
Total Expenditures	<u>1,254,315.25</u>	<u>2,492,173.25</u>	<u>\$ 2,494,574.00</u>	<u>\$ (2,400.75)</u>
Receipts Over (Under) Expenditures	217,824.78	(522,685.55)		
Unencumbered Cash, Beginning	<u>2,759,613.67</u>	<u>2,977,438.45</u>		
Unencumbered Cash, Ending	<u>\$ 2,977,438.45</u>	<u>\$ 2,454,752.90</u>		

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 IMPROVEMENT 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>2018</u>	<u>2019</u>
Receipts		
Bond Proceeds	\$ 26,315,490.45	\$ 0.00
Interest on Idle Funds	54,559.71	245,843.61
Realized Gain/(Loss)	<u>14,132.26</u>	<u>246,250.93</u>
Total Receipts	<u>26,384,182.42</u>	<u>492,094.54</u>
Expenditures		
Project Expenses	<u>1,721,865.48</u>	<u>13,172,596.96</u>
Total Expenditures	<u>1,721,865.48</u>	<u>13,172,596.96</u>
Receipts Over (Under) Expenditures	24,662,316.94	(12,680,502.42)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>24,662,316.94</u>
Unencumbered Cash, Ending	<u>\$ 24,662,316.94</u>	<u>\$ 11,981,814.52</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 COST OF ISSUANCE 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>2018</u>	<u>2019</u>
Receipts		
Bond Proceeds	\$ 97,600.00	\$ 0.00
Total Receipts	<u>97,600.00</u>	<u>0.00</u>
Expenditures		
Cost of Issuance Expenses	<u>94,037.00</u>	<u>0.00</u>
Total Expenditures	<u>94,037.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	3,563.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>3,563.00</u>
Unencumbered Cash, Ending	<u>\$ 3,563.00</u>	<u>\$ 3,563.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 COMPLIANCE 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>2018</u>	<u>2019</u>
Receipts		
Bond Proceeds	\$ 5,000.00	\$ 0.00
Total Receipts	<u>5,000.00</u>	<u>0.00</u>
Expenditures		
Compliance Expenses	<u>0.00</u>	<u>1,200.00</u>
Total Expenditures	<u>0.00</u>	<u>1,200.00</u>
Receipts Over (Under) Expenditures	5,000.00	(1,200.00)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>5,000.00</u>
Unencumbered Cash, Ending	<u>\$ 5,000.00</u>	<u>\$ 3,800.00</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School:				
Alumni	\$ 8,980.04	\$ 1,486.94	\$ 1,093.93	\$ 9,373.05
Art Club	2,682.99	850.00	138.39	3,394.60
Band	2,751.70	22,279.94	23,448.84	1,582.80
Cheerleaders	3,698.11	14,729.50	18,402.43	25.18
Entrepreneurship	9,845.47	250.00	725.55	9,369.92
Summer School	4,022.50	1,600.00	500.00	5,122.50
Class of 2020	621.55	22,112.08	17,143.62	5,590.01
Class of 2021	0.00	13,630.09	9,707.13	3,922.96
Class of 2022	150.00	332.50	16.00	466.50
Class of 2023	4,191.24	1,655.99	5,367.23	480.00
P.E. Club	709.02	888.95	1,118.46	479.51
Faculty	936.12	327.09	910.96	352.25
FCA	23.00	0.00	0.00	23.00
FFA	12,396.95	34,629.90	37,093.18	9,933.67
Musical	3,446.26	5,703.04	7,344.83	1,804.47
Guitar	88.38	90.00	0.00	178.38
Ag Business	1,348.51	227.72	1,530.36	45.87
Leadership	829.35	839.00	687.33	981.02
Comp Tech	464.07	280.00	0.00	744.07
Media Productions	11,304.60	32,521.00	20,539.50	23,286.10
National Honor Society	118.33	2,011.00	1,546.26	583.07
HALO	7,893.89	3,841.36	3,212.85	8,522.40
FBLA	18.74	8,477.78	7,222.57	1,273.95
Science Club	6,562.06	3,200.00	2,495.83	7,266.23
Student Council	4,163.87	8,597.15	9,026.63	3,734.39
Vocal	1,078.82	16,518.99	16,324.36	1,273.45
Vocal Trip	1,052.59	68,215.79	47,477.39	21,790.99
Wood Skills Club	4,048.66	1,948.25	4,440.26	1,556.65
Weightlifting	15,988.57	25,382.58	23,223.14	18,148.01
John Kern Memorial	500.00	0.00	0.00	500.00
Europe Trip	273.90	0.00	219.93	53.97
Total High School	<u>110,189.29</u>	<u>292,626.64</u>	<u>260,956.96</u>	<u>141,858.97</u>
Middle School:				
Music	2,888.15	2,475.11	1,707.09	3,656.17
Cheerleading	178.42	4,949.15	5,127.57	0.00
Student Council	580.59	16,407.16	13,994.52	2,993.23
Total Middle School	<u>3,647.16</u>	<u>23,831.42</u>	<u>20,829.18</u>	<u>6,649.40</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
 AGENCY FUNDS
 Summary of Receipts and Disbursements
 Regulatory Basis
 For the Year Ended June 30, 2019

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Elementary School:				
Music	284.57	0.00	0.00	284.57
Grants & Gifts	0.00	5,600.00	0.00	5,600.00
A.R.	199.68	0.00	0.00	199.68
Total Grade School	<u>484.25</u>	<u>5,600.00</u>	<u>0.00</u>	<u>6,084.25</u>
Total Agency Funds	<u>\$ 114,320.70</u>	<u>\$ 322,058.06</u>	<u>\$ 281,786.14</u>	<u>\$ 154,592.62</u>

UNIFIED SCHOOL DISTRICT NO. 466, SCOTT CITY, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Gate Receipts:			
High School:			
Athletics	\$ 70,640.77	\$ 0.00	\$ 225,112.72
Middle School:			
Athletics	<u>4,181.52</u>	<u>0.00</u>	<u>23,928.00</u>
Total Gate Receipts	<u>74,822.29</u>	<u>0.00</u>	<u>249,040.72</u>
School Projects:			
High School:			
Academics	3,645.25	0.00	2,795.00
Auditorium	37.46	0.00	0.00
Activities Donations	2,838.96	0.00	369.00
FACS	466.88	0.00	591.80
Hospitality	295.58	0.00	2,347.25
ID Cards	2,362.15	0.00	142.00
Library	1,555.59	0.00	409.34
Scholar's Bowl	1,833.98	0.00	876.77
Speech/Debate	638.53	0.00	5,766.26
Yearbook	6,954.54	0.00	14,278.89
Electric Car	3,616.03	0.00	2,850.00
Locker Rent	2,165.00	0.00	440.00
All School Play	2,052.32	0.00	1,471.00
Meals	0.00	0.00	43,629.63
Middle School:			
Library	836.03	0.00	97.78
Blue Jay Nest	1,540.06	0.00	6,378.73
After School Adventures	0.00	0.00	998.00
Student Fees	0.00	0.00	80,368.22
Elementary School:			
Library	703.16	0.00	5,863.47
Contributions	9,848.95	0.00	635.30
Yearbook	1,572.61	0.00	2,317.69
S.C.O.R.E.	689.00	0.00	30,251.25
Student Fees	<u>0.00</u>	<u>0.00</u>	<u>57,459.71</u>
Total School Projects	<u>43,652.08</u>	<u>0.00</u>	<u>260,337.09</u>
Total District Activity Funds	<u>\$ 118,474.37</u>	<u>\$ 0.00</u>	<u>\$ 509,377.81</u>

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 245,144.84	\$ 50,608.65	\$ 468.00	\$ 51,076.65
<u>20,418.94</u>	<u>7,690.58</u>	<u>0.00</u>	<u>7,690.58</u>
<u>265,563.78</u>	<u>58,299.23</u>	<u>468.00</u>	<u>58,767.23</u>
3,194.53	3,245.72	0.00	3,245.72
0.00	37.46	0.00	37.46
3,117.28	90.68	0.00	90.68
783.43	275.25	0.00	275.25
2,486.93	155.90	0.00	155.90
0.00	2,504.15	0.00	2,504.15
422.73	1,542.20	0.00	1,542.20
1,398.61	1,312.14	0.00	1,312.14
6,257.73	147.06	0.00	147.06
14,662.36	6,571.07	0.00	6,571.07
4,115.58	2,350.45	0.00	2,350.45
285.00	2,320.00	0.00	2,320.00
1,878.82	1,644.50	0.00	1,644.50
43,608.58	21.05	0.00	21.05
126.31	807.50	0.00	807.50
6,202.17	1,716.62	0.00	1,716.62
998.00	0.00	0.00	0.00
80,368.22	0.00	0.00	0.00
5,655.57	911.06	0.00	911.06
1,021.74	9,462.51	0.00	9,462.51
3,100.38	789.92	0.00	789.92
27,354.00	3,586.25	0.00	3,586.25
<u>57,459.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>264,497.68</u>	<u>39,491.49</u>	<u>0.00</u>	<u>39,491.49</u>
<u>\$ 530,061.46</u>	<u>\$ 97,790.72</u>	<u>\$ 468.00</u>	<u>\$ 98,258.72</u>