

**Avenue City R-IX School District**  
**Summary Schedule of Revenues Collected, Expenditures Paid, and Changes in Fund Balances**  
**School District Funds**  
**Year Ended June 30, 2019**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Totals</u>
Revenues Collected	\$ 1,241,857	\$ 1,229,001	\$ 364,155	\$ 535	\$ 2,835,548
Expenditures Paid	<u>756,873</u>	<u>1,331,181</u>	<u>2,340,958</u>	<u>25,236</u>	<u>4,454,248</u>
Excess of Revenues Collected Over(Under) Expenditures Paid	484,984	(102,180)	(1,976,803)	(24,701)	(1,618,700)
Other Sources(Uses) Transfers	<u>(226,881)</u>	<u>102,180</u>	<u>-</u>	<u>124,701</u>	<u>-</u>
Excess of Revenues Collected and Other Sources Over(Under) Expenditures Paid and Other Uses	258,103	-	(1,976,803)	100,000	(1,618,700)
Fund Balance July 1, 2018	<u>2,457,046</u>	<u>-</u>	<u>2,353,697</u>	<u>232,646</u>	<u>5,043,389</u>
Fund Balance June 30, 2019	<u>\$ 2,715,149</u>	<u>\$ -</u>	<u>\$ 376,894</u>	<u>\$ 332,646</u>	<u>\$ 3,424,689</u>

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

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH STATE REQUIREMENTS

To the Board of Education  
Avenue City R-IX School District


We have audited the financial statements of Avenue City R-IX School District, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 11, 2019.

As required by the Revised Statutes of the State of Missouri (RSMo), we have performed auditing procedures to test compliance with the requirements governing budgets (Chapter 67, RSMo) and the methods of maintaining pupil attendance and pupil transportation records (Chapter 165.121.3(7), RSMo). The management of the District is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the District's budgetary and disbursement procedures were in compliance with the budgetary statute (Chapter 67, RSMo). It is further our opinion that the pupil attendance and pupil transportation records are so maintained as to accurately disclose, in all material respects, the average daily attendance, resident membership on the last Wednesday of September, free and reduced price eligible pupils, average daily transportation of pupils and mileage and allowable cost for pupil transportation in compliance with State law and administrative rules.

This report is intended for the information of the Board of Education, management, and the Missouri Department of Elementary and Secondary Education and is not intended to be and should not be used by anyone other than these specified parties.

  
Martin & Hanway CPA's, P.C.  
Saint Joseph, Missouri  
December 11, 2019