

**UNIFIED SCHOOL DISTRICT NO. 254**  
**Medicine Lodge, Kansas 67104**

**FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2017**

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended June 30, 2017

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 254  
Medicine Lodge, Kansas 67104

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 254, Medicine Lodge, Kansas, a municipality, as of and for the year ended June 30, 2017 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. 254, Medicine Lodge, 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. 254, Medicine Lodge, Kansas as of June 30, 2017, 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. 254, Medicine Lodge, Kansas as of June 30, 2017, 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. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor 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.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated November 18, 2016. The 2016 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://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 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 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 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 2016 basic financial statement or to the 2016 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 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

*VonFeldt, Bauer & VonFeldt, Chtd.*

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

November 30, 2017

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 0.00	\$ 0.00
Supplemental General Fund	210,197.81	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	34,770.97	0.00
At-Risk Fund	165,803.34	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	443,515.40	0.00
Driver Training Fund	6,083.19	0.00
Food Service Fund	90,222.96	0.00
Professional Development Fund	19,251.85	0.00
Summer School Fund	7,064.93	0.00
Special Education Fund	300,337.29	0.00
Vocational Education Fund	96,140.30	0.00
Gifts and Grants Fund	94,883.26	0.00
KPERS Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	330,201.95	0.00
Textbook Rental Fund	175,254.79	0.00
Recreation Commission Fund	28,762.48	0.00
Title I Fund	0.00	0.00
Title II-A Fund	0.00	0.00
REAP Grant Fund	0.00	0.00
Carl Perkins Grant Fund	0.00	0.00
Kan-Ed Fund	1,390.00	0.00
District Activity Funds	2,295.09	0.00
Bond and Interest Funds:		
Bond and Interest Fund	99,616.32	0.00
Trust Funds:		
Scholarship Fund	119,151.32	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,224,943.25</u>	<u>\$ 0.00</u>

Composition of Cash:

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>
\$ 3,664,182.21	\$ 3,664,182.21	\$ 0.00	\$ 14,393.45	\$ 14,393.45
1,151,542.06	1,209,359.38	152,380.49	5.18	152,385.67
23,000.00	23,496.41	34,274.56	6.20	34,280.76
500,000.00	500,486.98	165,316.36	8.54	165,324.90
6,242.21	6,242.21	0.00	2.04	2.04
584,400.40	346,547.21	681,368.59	74,232.34	755,600.93
5,428.00	5,463.51	6,047.68	0.00	6,047.68
323,375.63	322,547.93	91,050.66	0.00	91,050.66
25,000.00	23,301.54	20,950.31	305.00	21,255.31
7,100.00	7,096.44	7,068.49	0.00	7,068.49
856,655.27	856,198.47	300,794.09	0.00	300,794.09
131,164.30	132,202.05	95,102.55	1,551.18	96,653.73
39,832.13	109,344.00	25,371.39	0.00	25,371.39
231,001.76	231,001.76	0.00	0.00	0.00
0.00	0.00	330,201.95	0.00	330,201.95
57,227.99	40,798.43	191,684.35	0.00	191,684.35
102,825.13	110,000.00	21,587.61	0.00	21,587.61
83,730.00	83,730.00	0.00	0.00	0.00
27,556.00	27,556.00	0.00	0.00	0.00
15,512.77	15,512.77	0.00	0.00	0.00
4,657.00	4,657.00	0.00	0.00	0.00
0.00	1,390.00	0.00	0.00	0.00
212,463.78	212,319.43	2,439.44	0.00	2,439.44
0.00	99,616.32	0.00	0.00	0.00
<u>5,174.18</u>	<u>8,250.00</u>	<u>116,075.50</u>	<u>0.00</u>	<u>116,075.50</u>
<u>\$ 8,058,070.82</u>	<u>\$ 8,041,300.05</u>	<u>\$ 2,241,714.02</u>	<u>\$ 90,503.93</u>	<u>\$ 2,332,217.95</u>
Checking Accounts				\$ 3,838.10
NOW Accounts				918,586.76
Savings Accounts				1,364,006.04
Petty Cash				1,600.00
Certificates of Deposit				<u>98,315.59</u>
Total Cash				2,386,346.49
Agency Funds per Schedule 3				<u>(54,128.54)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 2,332,217.95</u>

UNIFIED SCHOOL DISTRICT NO. 254  
NOTES TO THE FINANCIAL STATEMENT  
June 30, 2017

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 254, Medicine Lodge, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 254 (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.

Trust fund - funds used to report assets held in trust for the benefit of the municipality (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality, scholarship funds, etc.).

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, interest bearing checking accounts, savings accounts and certificates of deposit. 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	REAP Grant Fund
Contingency Reserve Fund	Carl Perkins Grant Fund
Textbook Rental Fund	Kan-Ed Fund
Title I 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

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

## Note 4 - DEPOSITS

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.

*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, 2017.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2017 the District's carrying amount of deposits was \$2,386,346.49 and the bank balance was \$2,470,372.57. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$504,466.02 was covered by federal depository insurance, and \$1,965,906.55 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$214,050.00 subsequent to June 30, 2017 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

Note 6 - 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, 2017, the statutory limit for the District was \$7,970,363.94. The outstanding contractual indebtedness represents 2.63% of the District valuation.

## Note 7 - LONG-TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2017 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>
Capital leases payable:				
HVAC Lease/Purchase	3.00%	2/26/2016	\$ 1,497,772.00	9/01/2031
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>06/30/2018</u>	<u>06/30/2019</u>	<u>06/30/2020</u>	<u>06/30/2021</u>
Principal:				
Capital leases payable	\$ <u>90,391.14</u>	\$ <u>82,368.84</u>	\$ <u>84,839.91</u>	\$ <u>87,385.11</u>
Total principal	<u>90,391.14</u>	<u>82,368.84</u>	<u>84,839.91</u>	<u>87,385.11</u>
Interest:				
Capital leases payable	<u>34,199.13</u>	<u>42,221.43</u>	<u>39,750.36</u>	<u>37,205.16</u>
Total interest	<u>34,199.13</u>	<u>42,221.43</u>	<u>39,750.36</u>	<u>37,205.16</u>
Total principal and interest	<u>\$ 124,590.27</u>	<u>\$ 124,590.27</u>	<u>\$ 124,590.27</u>	<u>\$ 124,590.27</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 1,497,772.00	\$ 0.00	\$ 0.00	\$ 1,497,772.00	\$ 17,542.61
<u>\$ 1,497,772.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 1,497,772.00</u>	<u>\$ 17,542.61</u>

<u>06/30/2022</u>	<u>06/30/2023 - 06/30/2027</u>	<u>06/30/2028 - 06/30/2032</u>	<u>Total</u>
\$ 90,006.66	\$ 492,193.32	\$ 570,587.02	\$ 1,497,772.00
<u>90,006.66</u>	<u>492,193.32</u>	<u>570,587.02</u>	<u>1,497,772.00</u>
<u>34,583.61</u>	<u>130,758.03</u>	<u>52,364.33</u>	<u>371,082.05</u>
<u>34,583.61</u>	<u>130,758.03</u>	<u>52,364.33</u>	<u>371,082.05</u>
<u>\$ 124,590.27</u>	<u>\$ 622,951.35</u>	<u>\$ 622,951.35</u>	<u>\$ 1,868,854.05</u>

## Note 8 - INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-6478	607,525.49
General	Vocational Education	K.S.A. 72-6478	131,164.30
General	KPERS Special Retirement	K.S.A. 72-6478	231,001.76
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6478	23,000.00
Supplemental General	At-Risk	K.S.A. 72-6478	500,000.00
Supplemental General	Bilingual Education	K.S.A. 72-6478	6,242.21
Supplemental General	Driver Training	K.S.A. 72-6478	2,100.00
Supplemental General	Food Service	K.S.A. 72-6478	51,000.00
Supplemental General	Professional Development	K.S.A. 72-6478	25,000.00
Supplemental General	Summer School	K.S.A. 72-6478	7,100.00
Supplemental General	Special Education	K.S.A. 72-6478	248,906.51
Bond & Interest	Capital Outlay	K.S.A. 72-8221	99,616.32

## Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits*. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

*Compensated Absences*. Certified employees are credited with twelve days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$40.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2017.

Certified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2017.

Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2017.

Classified employees are credited with fifteen days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2017.

Classified employees are also credited with three days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2017.

#### Note 9 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Cont'd.)

In order to encourage and facilitate the voluntary early retirement of professional employees of the District who may find it necessary or desirable to retire prior to the normal retirement age (65), the Board approved an early retirement plan. In order to be eligible for early retirement under this plan, the employee must be currently employed by the District, have at least 10 years of full-time continuous employment with the District, be fully vested with KPERS, and be eligible for full retirement benefits under the KPERS program. The early retirement request form must be submitted on or before the 1st day of February preceding the anticipated retirement date. Should extenuating circumstances occur, the notification date may be waived by the superintendent. Employees enrolled in the early retirement plan will receive the defined benefit for health insurance paid by the District to current employees. For the year ended June 30, 2017 the District pays \$483.00 per month to current employees for health insurance. Early retirement benefits will be provided by the District from the time of early retirement until the participant is eligible for Medicare and/or Medicaid health insurance (age 65). The early retirement plan may be terminated by the Board at any time upon proper action. If the early retirement plan is terminated, all employees participating in the plan at that time will continue in the plan under the terms and conditions set forth by the plan until the employee's eligibility expires. For the year ended June 30, 2017, two individuals were enrolled in the early retirement plan, and the District paid \$11,592.00 in health insurance benefits. As of June 30, 2017, the potential liability under the early retirement plan is \$99,072.00.

#### Note 10 - 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](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 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 (not including the 1.00% contribution rate through March 31, 2016 with a 0.00% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

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 \$231,001.76 and \$225,588.61 respectively, for the fiscal year ended June 30, 2017 and 2016.

#### Note 10 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

*Net Pension Liability.* At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,242,602. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. 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, 2016. 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](http://www.kpers.org) or can be obtained as described above.

#### Note 11 - 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 and legal counsel that these matters are not anticipated to have a material effect on the District's financial statement.

#### Note 12 - 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 13 - LEASE COMMITMENTS

##### Operating Leases:

The District has entered into operating leases for the district office and school copiers which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2017 rent expenditures were \$9,965.00. These expenditures were made from the General Fund.

#### Note 14 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 30, 2017, and does not believe any events have occurred which affect the financial statement as presented.



**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 3,885,374.00	\$ (255,179.00)
Supplemental General Fund	1,207,674.00	0.00
Special Purpose Funds:		
At-Risk (4 Yr Old) Fund	49,771.00	XXXXXXXXXX
At-Risk Fund	611,092.00	XXXXXXXXXX
Bilingual Education Fund	10,000.00	XXXXXXXXXX
Capital Outlay Fund	892,658.00	XXXXXXXXXX
Driver Training Fund	11,913.00	XXXXXXXXXX
Food Service Fund	372,000.00	XXXXXXXXXX
Professional Development Fund	42,938.00	XXXXXXXXXX
Summer School Fund	12,065.00	XXXXXXXXXX
Special Education Fund	1,185,417.00	XXXXXXXXXX
Vocational Education Fund	226,140.00	XXXXXXXXXX
KPERs Special Retirement Fund	352,635.00	XXXXXXXXXX
Recreation Commission Fund	126,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest Fund	103,320.00	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>
\$ 34,107.88	\$ 3,664,302.88	\$ 3,664,182.21	\$ (120.67)
1,685.38	1,209,359.38	1,209,359.38	0.00
0.00	49,771.00	23,496.41	(26,274.59)
0.00	611,092.00	500,486.98	(110,605.02)
0.00	10,000.00	6,242.21	(3,757.79)
0.00	892,658.00	346,547.21	(546,110.79)
0.00	11,913.00	5,463.51	(6,449.49)
0.00	372,000.00	322,547.93	(49,452.07)
0.00	42,938.00	23,301.54	(19,636.46)
0.00	12,065.00	7,096.44	(4,968.56)
0.00	1,185,417.00	856,198.47	(329,218.53)
0.00	226,140.00	132,202.05	(93,937.95)
0.00	352,635.00	231,001.76	(121,633.24)
0.00	126,000.00	110,000.00	(16,000.00)
0.00	103,320.00	99,616.32	(3,703.68)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Mineral Production Tax	\$ 47,412.84	\$ 7,100.31	\$ 78,000.00	\$ (70,899.69)
Local Sources:				
Interest on Idle Funds	4,309.28	3,702.32	5,000.00	(1,297.68)
Reimbursements	38,488.54	34,107.88	0.00	34,107.88
Other Receipts from Local Sources	4,561.09	7,178.94	10,000.00	(2,821.06)
State Aid:				
General State Aid	2,814,659.00	2,814,659.00	2,814,659.00	0.00
Special Education Aid	550,614.00	566,432.00	625,080.00	(58,648.00)
KPERs State Aid	225,588.61	231,001.76	352,635.00	(121,633.24)
Total Receipts	<u>3,685,633.36</u>	<u>3,664,182.21</u>	<u>\$ 3,885,374.00</u>	<u>\$ (221,191.79)</u>
Expenditures				
Instruction:				
Salaries	1,180,517.91	1,244,019.31	1,217,000.00	27,019.31
Employee Benefits	301,609.44	294,386.97	305,000.00	(10,613.03)
Supplies	82,606.38	73,916.19	82,100.00	(8,183.81)
Property (Equip & Furn)	906.47	2,697.52	1,000.00	1,697.52
Other	5,032.80	183.00	5,000.00	(4,817.00)
Student Support Services:				
Salaries	89,050.00	90,559.73	91,725.00	(1,165.27)
Employee Benefits	12,924.90	13,183.80	14,015.00	(831.20)
Supplies	9,817.26	6,270.21	10,000.00	(3,729.79)
Health Services:				
Health Services	16,163.99	19,846.60	15,000.00	4,846.60
Instructional Support Staff:				
Salaries	79,894.08	82,780.14	82,500.00	280.14
Employee Benefits	16,288.59	16,439.27	18,010.00	(1,570.73)
Purchased Professional Services	94.05	98.75	100.00	(1.25)
Other Purchased Services	771.00	820.00	1,000.00	(180.00)
Supplies	3,707.79	4,813.01	4,000.00	813.01
General Administration:				
Salaries	89,956.88	92,152.00	92,675.00	(523.00)
Employee Benefits	13,121.77	13,494.50	14,090.00	(595.50)
Purchased Professional Services	44,332.00	47,013.09	45,000.00	2,013.09
Other Purchased Services	3,211.14	2,792.14	4,000.00	(1,207.86)
Supplies	869.94	2,422.40	1,000.00	1,422.40
Other	14,125.66	19,838.84	15,000.00	4,838.84

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	220,111.25	227,009.94	226,675.00	334.94
Employee Benefits	29,513.30	30,778.33	33,600.00	(2,821.67)
Other Purchased Services	2,135.34	6,403.28	5,000.00	1,403.28
Supplies	5,942.66	5,150.80	7,000.00	(1,849.20)
Central Services:				
Salaries	73,657.61	76,455.19	75,800.00	655.19
Employee Benefits	6,332.45	6,700.47	6,700.00	0.47
Operations & Maintenance:				
Salaries	95,367.98	6,800.88	98,200.00	(91,399.12)
Employee Benefits	20,242.32	9,052.48	22,500.00	(13,447.52)
Purchased Property Services	57,918.53	42,729.98	15,500.00	27,229.98
Supplies	28,397.91	24,560.26	30,000.00	(5,439.74)
Heating	1,216.81	1,341.48	1,500.00	(158.52)
Electricity	1,926.37	1,784.27	2,000.00	(215.73)
Property (Equip & Furn)	0.00	2,388.00	0.00	2,388.00
Transportation Supervision:				
Salaries	2,991.64	3,143.05	3,180.00	(36.95)
Employee Benefits	11,140.54	8,413.13	10,000.00	(1,586.87)
Vehicle Operating Services:				
Salaries	69,484.04	71,803.17	71,500.00	303.17
Employee Benefits	10,081.25	10,102.80	10,900.00	(797.20)
Insurance	3,380.64	5,229.53	5,000.00	229.53
Motor Fuel	16,187.77	21,156.08	20,000.00	1,156.08
Vehicle & Maintenance Services:				
Salaries	31,225.38	35,202.90	32,160.00	3,042.90
Employee Benefits	2,439.82	2,765.39	2,610.00	155.39
Other Purchased Services	448.17	337.37	500.00	(162.63)
Supplies	61,205.45	30,481.18	58,419.00	(27,937.82)
Equipment	60.89	28.18	100.00	(71.82)
Other	3,013.33	3,000.48	5,000.00	(1,999.52)
Other Student Transportation Services:				
Salaries	17,866.76	16,060.45	18,400.00	(2,339.55)
Employee Benefits	1,507.67	1,227.89	1,700.00	(472.11)
Purchased Property Services	680.00	0.00	1,000.00	(1,000.00)
Other Purchased Services	2,622.14	2,234.47	3,000.00	(765.53)
Supplies	19,311.86	13,141.99	20,000.00	(6,858.01)
Other	1,381.98	1,279.77	1,500.00	(220.23)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	146,637.04	0.00	100,000.00	(100,000.00)
To Special Education	550,614.00	607,525.49	625,080.00	(17,554.51)
To Vocation Education	0.00	131,164.30	0.00	131,164.30
To KPERS Special Retirement	225,588.61	231,001.76	352,635.00	(121,633.24)
Adjustment to Comply with Legal Max			(255,179.00)	255,179.00
Legal General Fund Budget	3,685,633.56	3,664,182.21	3,630,195.00	33,987.21
Adjustment for Qualifying Budget Credits			34,107.88	(34,107.88)
Total Expenditures	<u>3,685,633.56</u>	<u>3,664,182.21</u>	<u>\$ 3,664,302.88</u>	<u>\$ (120.67)</u>
Receipts Over (Under) Expenditures	(0.20)	0.00		
Unencumbered Cash, Beginning	<u>0.20</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,020,034.44	\$ 1,045,982.42	\$ 876,712.00	\$ 169,270.42
Delinquent Tax	37,367.61	7,192.48	26,765.00	(19,572.52)
Motor Veh./16-20M Veh. Tax	77,804.79	88,677.86	83,346.00	5,331.86
Recreational Vehicle Tax	927.46	1,212.42	984.00	228.42
Commercial Vehicle Tax	8,436.69	6,791.50	8,355.00	(1,563.50)
Local Sources:				
Reimbursements	1,314.04	1,685.38	0.00	1,685.38
Total Receipts	<u>1,145,885.03</u>	<u>1,151,542.06</u>	<u>\$ 996,162.00</u>	<u>\$ 155,380.06</u>
Expenditures				
Instruction:				
Salaries	13,876.92	14,232.76	15,000.00	(767.24)
Employee Benefits	6,541.97	6,772.55	7,650.00	(877.45)
Supplies	16,008.63	13,283.01	10,000.00	3,283.01
Instructional Support Staff:				
Salaries	2,790.76	3,313.35	3,000.00	313.35
Employee Benefits	215.43	251.03	235.00	16.03
Purchased Professional Services	2,150.00	2,050.00	2,500.00	(450.00)
Purchased Property Services	2,751.80	842.88	3,000.00	(2,157.12)
Supplies	160.00	174.97	0.00	174.97
Property (Equip & Furn)	23,170.91	5,086.87	0.00	5,086.87
General Administration:				
Other	0.00	425.00	0.00	425.00
School Administration:				
Other Purchased Services	5,149.90	9,039.71	5,500.00	3,539.71
Central Services:				
Other Purchased Services	2,505.00	2,670.00	3,000.00	(330.00)
Operations & Maintenance:				
Employee Benefits	366.57	359.83	0.00	359.83
Purchased Property Services	75,510.34	79,973.92	85,000.00	(5,026.08)
Other Purchased Services	50,516.00	44,630.00	55,000.00	(10,370.00)
Heating	22,475.70	20,949.81	25,000.00	(4,050.19)
Electricity	146,778.63	141,954.97	155,000.00	(13,045.03)
Property (Equip & Furn)	2,340.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 SUPPLEMENTAL GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk (4 Yr Old)	25,000.00	23,000.00	15,000.00	8,000.00
To At-Risk	336,865.44	500,000.00	345,289.00	154,711.00
To Bilingual Education	0.00	6,242.21	10,000.00	(3,757.79)
To Driver Training	2,500.00	2,100.00	2,500.00	(400.00)
To Food Service	45,000.00	51,000.00	45,000.00	6,000.00
To Professional Development	26,314.04	25,000.00	25,000.00	0.00
To Summer School	0.00	7,100.00	5,000.00	2,100.00
To Special Education	270,000.00	248,906.51	260,000.00	(11,093.49)
To Vocational Education	130,000.00	0.00	130,000.00	(130,000.00)
Legal Supplemental General Fund Budget	1,208,988.04	1,209,359.38	1,207,674.00	1,685.38
Adjustment for Qualifying Budget Credits			1,685.38	(1,685.38)
Total Expenditures	<u>1,208,988.04</u>	<u>1,209,359.38</u>	<u>\$ 1,209,359.38</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(63,103.01)	(57,817.32)		
Unencumbered Cash, Beginning	<u>273,300.82</u>	<u>210,197.81</u>		
Unencumbered Cash, Ending	<u>\$ 210,197.81</u>	<u>\$ 152,380.49</u>		



UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 AT-RISK (4 YR OLD) FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 25,000.00	\$ 23,000.00	\$ 15,000.00	\$ 8,000.00
Total Receipts	<u>25,000.00</u>	<u>23,000.00</u>	<u>\$ 15,000.00</u>	<u>\$ 8,000.00</u>
Expenditures				
Instruction:				
Salaries	18,134.00	19,418.00	18,600.00	818.00
Employee Benefits	1,594.39	1,688.67	1,670.00	18.67
Supplies	693.23	2,389.74	1,750.00	639.74
Other	<u>919.76</u>	<u>0.00</u>	<u>27,751.00</u>	<u>(27,751.00)</u>
Total Expenditures	<u>21,341.38</u>	<u>23,496.41</u>	<u>\$ 49,771.00</u>	<u>\$ (26,274.59)</u>
Receipts Over (Under) Expenditures	3,658.62	(496.41)		
Unencumbered Cash, Beginning	<u>31,112.35</u>	<u>34,770.97</u>		
Unencumbered Cash, Ending	<u>\$ 34,770.97</u>	<u>\$ 34,274.56</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 AT-RISK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From General	\$ 146,637.04	\$ 0.00	\$ 100,000.00	\$ (100,000.00)
From Supplemental General	<u>336,865.44</u>	<u>500,000.00</u>	<u>345,289.00</u>	<u>154,711.00</u>
Total Receipts	<u>483,502.48</u>	<u>500,000.00</u>	<u>\$ 445,289.00</u>	<u>\$ 54,711.00</u>
Expenditures				
Instruction:				
Salaries	448,822.39	449,036.38	462,300.00	(13,263.62)
Employee Benefits	41,159.38	47,546.05	70,300.00	(22,753.95)
Supplies	4,299.96	3,904.55	5,000.00	(1,095.45)
Other	<u>0.00</u>	<u>0.00</u>	<u>73,492.00</u>	<u>(73,492.00)</u>
Total Expenditures	<u>494,281.73</u>	<u>500,486.98</u>	<u>\$ 611,092.00</u>	<u>\$ (110,605.02)</u>
Receipts Over (Under) Expenditures	(10,779.25)	(486.98)		
Unencumbered Cash, Beginning	<u>176,582.59</u>	<u>165,803.34</u>		
Unencumbered Cash, Ending	<u>\$ 165,803.34</u>	<u>\$ 165,316.36</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 BILINGUAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 0.00	\$ 6,242.21	\$ 10,000.00	\$ (3,757.79)
Total Receipts	<u>0.00</u>	<u>6,242.21</u>	<u>\$ 10,000.00</u>	<u>\$ (3,757.79)</u>
Expenditures				
Instruction:				
Salaries	0.00	5,808.98	7,000.00	(1,191.02)
Employee Benefits	0.00	433.23	2,060.00	(1,626.77)
Supplies	<u>0.00</u>	<u>0.00</u>	<u>940.00</u>	<u>(940.00)</u>
Total Expenditures	<u>0.00</u>	<u>6,242.21</u>	<u>\$ 10,000.00</u>	<u>\$ (3,757.79)</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. 254, MEDICINE LODGE, KANSAS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 468,675.33	\$ 435,518.12	\$ 383,104.00	\$ 52,414.12
Delinquent Tax	11,628.53	3,055.04	12,478.00	(9,422.96)
Motor Veh./16-20M Veh. Tax	19,332.72	36,499.52	30,179.00	6,320.52
Recreational Vehicle Tax	240.85	510.56	357.00	153.56
Commercial Vehicle Tax	2,583.60	3,097.59	3,025.00	72.59
Local Sources:				
Other Receipts from Local Sources	22,218.75	6,103.25	20,000.00	(13,896.75)
Operating Transfers:				
From Bond & Interest	0.00	99,616.32	0.00	99,616.32
Total Receipts	<u>524,679.78</u>	<u>584,400.40</u>	<u>\$ 449,143.00</u>	<u>\$ 135,257.40</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	0.00	0.00	200,000.00	(200,000.00)
Operations & Maintenance:				
Salaries	67,156.73	157,142.18	69,000.00	88,142.18
Employee Benefits	15,569.03	40,128.66	17,400.00	22,728.66
Purchased Professional Services	750.23	0.00	1,000.00	(1,000.00)
Property (Equip & Furn)	0.00	32,475.00	0.00	32,475.00
Transportation:				
Property (Equip & Buses)	0.00	9,951.42	0.00	9,951.42
Facility Acquis. & Constr. Services:				
Site Improvement Services	281,878.53	0.00	250,000.00	(250,000.00)
Building Improvements	<u>534,623.48</u>	<u>106,849.95</u>	<u>355,258.00</u>	<u>(248,408.05)</u>
Total Expenditures	<u>899,978.00</u>	<u>346,547.21</u>	<u>\$ 892,658.00</u>	<u>\$ (546,110.79)</u>
Receipts Over (Under) Expenditures	(375,298.22)	237,853.19		
Unencumbered Cash, Beginning	<u>818,813.62</u>	<u>443,515.40</u>		
Unencumbered Cash, Ending	<u>\$ 443,515.40</u>	<u>\$ 681,368.59</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
State Aid:				
State Safety Aid	\$ 1,496.00	\$ 3,328.00	\$ 3,330.00	\$ (2.00)
Operating Transfers:				
From Supplemental General	<u>2,500.00</u>	<u>2,100.00</u>	<u>2,500.00</u>	<u>(400.00)</u>
Total Receipts	<u>3,996.00</u>	<u>5,428.00</u>	<u>\$ 5,830.00</u>	<u>\$ (402.00)</u>
Expenditures				
Instruction:				
Salaries	3,027.62	4,450.72	5,000.00	(549.28)
Employee Benefits	255.61	357.94	600.00	(242.06)
Other	0.00	0.00	5,313.00	(5,313.00)
Vehicle Oper. & Maint. Services:				
Insurance	173.28	456.00	250.00	206.00
Motor Fuel	373.33	198.85	500.00	(301.15)
Other	<u>151.95</u>	<u>0.00</u>	<u>250.00</u>	<u>(250.00)</u>
Total Expenditures	<u>3,981.79</u>	<u>5,463.51</u>	<u>\$ 11,913.00</u>	<u>\$ (6,449.49)</u>
Receipts Over (Under) Expenditures	14.21	(35.51)		
Unencumbered Cash, Beginning	<u>6,068.98</u>	<u>6,083.19</u>		
Unencumbered Cash, Ending	<u>\$ 6,083.19</u>	<u>\$ 6,047.68</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
FOOD SERVICE FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Food Sales	\$ 108,480.19	\$ 112,443.20	\$ 101,565.00	\$ 10,878.20
Miscellaneous	7,557.37	5,819.26	7,462.00	(1,642.74)
State Aid:				
State Food Assistance	2,589.70	2,639.97	2,216.00	423.97
Federal Aid:				
Child Nutrition Program	132,221.41	151,473.20	125,534.00	25,939.20
Operating Transfers:				
From Supplemental General	45,000.00	51,000.00	45,000.00	6,000.00
Total Receipts	<u>295,848.67</u>	<u>323,375.63</u>	<u>\$ 281,777.00</u>	<u>\$ 41,598.63</u>
Expenditures				
Operations & Maintenance:				
Other	196.50	0.00	500.00	(500.00)
Food Service Operation:				
Salaries	78,249.37	90,400.01	80,500.00	9,900.01
Employee Benefits	27,557.27	37,732.99	29,650.00	8,082.99
Other Purchased Services	579.54	897.65	1,000.00	(102.35)
Food & Supplies	174,927.43	159,106.62	182,500.00	(23,393.38)
Property (Equip & Furn)	1,400.00	3,985.00	2,500.00	1,485.00
Other	10,467.95	30,425.66	75,350.00	(44,924.34)
Total Expenditures	<u>293,378.06</u>	<u>322,547.93</u>	<u>\$ 372,000.00</u>	<u>\$ (49,452.07)</u>
Receipts Over (Under) Expenditures	2,470.61	827.70		
Unencumbered Cash, Beginning	<u>87,752.35</u>	<u>90,222.96</u>		
Unencumbered Cash, Ending	<u>\$ 90,222.96</u>	<u>\$ 91,050.66</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 450.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From Supplemental General	<u>26,314.04</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
Total Receipts	<u>26,764.04</u>	<u>25,000.00</u>	<u>\$ 25,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	10,822.58	2,992.50	11,150.00	(8,157.50)
Employee Benefits	678.62	236.11	1,150.00	(913.89)
Purchased Professional Services	0.00	7,123.00	15,000.00	(7,877.00)
Purchased Property Services	0.00	12,949.93	5,000.00	7,949.93
Other	0.00	0.00	10,638.00	(10,638.00)
Central Services:				
Purchased Professional Services	11,068.70	0.00	0.00	0.00
Other Purchased Services	<u>3,604.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>26,174.75</u>	<u>23,301.54</u>	<u>\$ 42,938.00</u>	<u>\$ (19,636.46)</u>
Receipts Over (Under) Expenditures	589.29	1,698.46		
Unencumbered Cash, Beginning	<u>18,662.56</u>	<u>19,251.85</u>		
Unencumbered Cash, Ending	<u>\$ 19,251.85</u>	<u>\$ 20,950.31</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
SUMMER SCHOOL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 0.00	\$ 7,100.00	\$ 5,000.00	\$ 2,100.00
Total Receipts	0.00	7,100.00	\$ 5,000.00	\$ 2,100.00
Expenditures				
Instruction:				
Salaries	4,118.78	4,266.50	4,250.00	16.50
Employee Benefits	351.78	413.62	375.00	38.62
Other	0.00	0.00	6,358.00	(6,358.00)
Transportation Supervision:				
Salaries	971.66	2,275.28	1,000.00	1,275.28
Employee Benefits	74.66	141.04	82.00	59.04
Total Expenditures	5,516.88	7,096.44	\$ 12,065.00	\$ (4,968.56)
Receipts Over (Under) Expenditures	(5,516.88)	3.56		
Unencumbered Cash, Beginning	12,581.81	7,064.93		
Unencumbered Cash, Ending	\$ 7,064.93	\$ 7,068.49		



UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 0.00	\$ 223.27	\$ 0.00	\$ 223.27
Operating Transfers:				
From General	550,614.00	607,525.49	625,080.00	(17,554.51)
From Supplemental General	270,000.00	248,906.51	260,000.00	(11,093.49)
Total Receipts	820,614.00	856,655.27	\$ 885,080.00	\$ (28,424.73)
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	269,992.05	290,247.74	290,250.00	(2.26)
Flow-thru	526,881.00	545,631.00	580,000.00	(34,369.00)
Supplies	505.16	384.60	1,000.00	(615.40)
Other	0.00	0.00	257,637.00	(257,637.00)
Vehicle Operating Services:				
Salaries	10,839.73	12,656.89	19,000.00	(6,343.11)
Employee Benefits	1,830.46	1,881.51	2,530.00	(648.49)
Other Purchased Services	2,569.67	964.00	5,000.00	(4,036.00)
Supplies	8,054.18	3,732.04	20,000.00	(16,267.96)
Other	452.57	700.69	10,000.00	(9,299.31)
Total Expenditures	821,124.82	856,198.47	\$ 1,185,417.00	\$ (329,218.53)
Receipts Over (Under) Expenditures	(510.82)	456.80		
Unencumbered Cash, Beginning	300,848.11	300,337.29		
Unencumbered Cash, Ending	\$ 300,337.29	\$ 300,794.09		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
VOCATIONAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 131,164.30	\$ 0.00	\$ 131,164.30
From Supplemental General	130,000.00	0.00	130,000.00	(130,000.00)
Total Receipts	130,000.00	131,164.30	\$ 130,000.00	\$ 1,164.30
Expenditures				
Instruction:				
Salaries	98,494.27	101,400.38	103,400.00	(1,999.62)
Employee Benefits	21,897.07	22,689.57	25,560.00	(2,870.43)
Supplies	5,340.94	4,386.41	6,000.00	(1,613.59)
Other	549.47	352.31	85,180.00	(84,827.69)
Instructional Support Staff:				
Other Purchased Services	1,080.53	1,066.58	2,000.00	(933.42)
Property (Equip & Furn)	833.96	779.07	1,000.00	(220.93)
Operations & Maintenance:				
Purchased Property Services	1,478.36	1,527.73	3,000.00	(1,472.27)
Total Expenditures	129,674.60	132,202.05	\$ 226,140.00	\$ (93,937.95)
Receipts Over (Under) Expenditures	325.40	(1,037.75)		
Unencumbered Cash, Beginning	95,814.90	96,140.30		
Unencumbered Cash, Ending	\$ 96,140.30	\$ 95,102.55		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 GIFTS AND GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 50,878.45	\$ 39,832.13
Total Receipts	<u>50,878.45</u>	<u>39,832.13</u>
Expenditures		
Instruction:		
Supplies	1,886.22	469.33
Other	<u>11,056.69</u>	<u>108,874.67</u>
Total Expenditures	<u>12,942.91</u>	<u>109,344.00</u>
Receipts Over (Under) Expenditures	37,935.54	(69,511.87)
Unencumbered Cash, Beginning	<u>56,947.72</u>	<u>94,883.26</u>
Unencumbered Cash, Ending	<u>\$ 94,883.26</u>	<u>\$ 25,371.39</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 KPERS SPECIAL RETIREMENT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From General	\$ 225,588.61	\$ 231,001.76	\$ 352,635.00	\$ (121,633.24)
Total Receipts	<u>225,588.61</u>	<u>231,001.76</u>	<u>\$ 352,635.00</u>	<u>\$ (121,633.24)</u>
Expenditures				
Instruction:				
Employee Benefits	150,219.45	154,193.67	233,858.00	(79,664.33)
Student Support Services:				
Employee Benefits	7,196.28	7,184.15	11,157.00	(3,972.85)
Instructional Support Staff:				
Employee Benefits	6,948.13	6,837.65	11,756.00	(4,918.35)
General Administration:				
Employee Benefits	7,263.95	7,322.76	11,273.00	(3,950.24)
School Administration:				
Employee Benefits	17,776.38	18,018.14	27,573.00	(9,554.86)
Central Services:				
Employee Benefits	6,203.69	6,075.35	9,220.00	(3,144.65)
Operations & Maintenance:				
Employee Benefits	13,129.26	13,005.40	20,338.00	(7,332.60)
Student Transportation Services:				
Employee Benefits	10,534.99	11,180.49	17,545.00	(6,364.51)
Other Support Services:				
Employee Benefits	0.00	0.00	122.00	(122.00)
Food Service:				
Employee Benefits	<u>6,316.48</u>	<u>7,184.15</u>	<u>9,793.00</u>	<u>(2,608.85)</u>
Total Expenditures	<u>225,588.61</u>	<u>231,001.76</u>	<u>\$ 352,635.00</u>	<u>\$ (121,633.24)</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. 254, MEDICINE LODGE, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</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	0.00	0.00
Unencumbered Cash, Beginning	<u>330,201.95</u>	<u>330,201.95</u>
Unencumbered Cash, Ending	<u><u>\$ 330,201.95</u></u>	<u><u>\$ 330,201.95</u></u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 TEXTBOOK RENTAL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Local Sources:		
Rental Fees	\$ 57,582.78	\$ 57,227.99
Total Receipts	<u>57,582.78</u>	<u>57,227.99</u>
Expenditures		
Instruction:		
Supplies	<u>29,825.50</u>	<u>40,798.43</u>
Total Expenditures	<u>29,825.50</u>	<u>40,798.43</u>
Receipts Over (Under) Expenditures	27,757.28	16,429.56
Unencumbered Cash, Beginning	<u>147,497.51</u>	<u>175,254.79</u>
Unencumbered Cash, Ending	<u>\$ 175,254.79</u>	<u>\$ 191,684.35</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 RECREATION COMMISSION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 101,210.26	\$ 93,063.93	\$ 81,817.00	\$ 11,246.93
Delinquent Tax	3,344.49	675.42	2,668.00	(1,992.58)
Motor Veh./16-20M Veh. Tax	6,740.44	8,301.34	7,732.00	569.34
Recreational Vehicle Tax	80.68	114.96	91.00	23.96
Commercial Vehicle Tax	752.56	669.48	775.00	(105.52)
Local Sources:				
Other Receipts from Local Sources	0.00	0.00	5,000.00	(5,000.00)
Total Receipts	<u>112,128.43</u>	<u>102,825.13</u>	<u>\$ 98,083.00</u>	<u>\$ 4,742.13</u>
Expenditures				
Community Service Operations	<u>110,000.00</u>	<u>110,000.00</u>	<u>126,000.00</u>	<u>(16,000.00)</u>
Total Expenditures	<u>110,000.00</u>	<u>110,000.00</u>	<u>\$ 126,000.00</u>	<u>\$ (16,000.00)</u>
Receipts Over (Under) Expenditures	2,128.43	(7,174.87)		
Unencumbered Cash, Beginning	<u>26,634.05</u>	<u>28,762.48</u>		
Unencumbered Cash, Ending	<u>\$ 28,762.48</u>	<u>\$ 21,587.61</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 TITLE I FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 70,618.00	\$ 83,730.00
Total Receipts	<u>70,618.00</u>	<u>83,730.00</u>
Expenditures		
Instruction:		
Salaries	58,329.23	71,033.64
Employee Benefits	<u>12,288.77</u>	<u>12,696.36</u>
Total Expenditures	<u>70,618.00</u>	<u>83,730.00</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. 254, MEDICINE LODGE, KANSAS  
 TITLE II-A FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 27,881.00	\$ 27,556.00
Total Receipts	<u>27,881.00</u>	<u>27,556.00</u>
Expenditures		
Instruction:		
Salaries	22,125.41	25,828.68
Purchased Professional Services	<u>5,755.59</u>	<u>1,727.32</u>
Total Expenditures	<u>27,881.00</u>	<u>27,556.00</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. 254, MEDICINE LODGE, KANSAS  
 REAP GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Federal Aid:		
US Department of Education	\$ 30,976.22	\$ 15,512.77
Total Receipts	<u>30,976.22</u>	<u>15,512.77</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>30,976.22</u>	<u>15,512.77</u>
Total Expenditures	<u>30,976.22</u>	<u>15,512.77</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. 254, MEDICINE LODGE, KANSAS  
 CARL PERKINS GRANT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Local Sources:		
Other Receipts from Local Sources	\$ 0.00	\$ 3,107.00
Federal Aid:		
Other Federal Grants Thru State	<u>2,872.56</u>	<u>1,550.00</u>
Total Receipts	<u>2,872.56</u>	<u>4,657.00</u>
Expenditures		
Instruction:		
Other	<u>2,872.56</u>	<u>4,657.00</u>
Total Expenditures	<u>2,872.56</u>	<u>4,657.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
KAN-ED FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2017  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Supplies	<u>0.00</u>	<u>1,390.00</u>
Total Expenditures	<u>0.00</u>	<u>1,390.00</u>
Receipts Over (Under) Expenditures	0.00	(1,390.00)
Unencumbered Cash, Beginning	<u>1,390.00</u>	<u>1,390.00</u>
Unencumbered Cash, Ending	<u><u>\$ 1,390.00</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 2,772.69	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent Tax	2,353.23	0.00	0.00	0.00
Motor Veh./16-20M Veh. Tax	10,903.08	0.00	3,331.00	(3,331.00)
Recreational Vehicle Tax	115.70	0.00	39.00	(39.00)
Commercial Vehicle Tax	<u>575.16</u>	<u>0.00</u>	<u>334.00</u>	<u>(334.00)</u>
Total Receipts	<u>16,719.86</u>	<u>0.00</u>	<u>\$ 3,704.00</u>	<u>\$ (3,704.00)</u>
Expenditures				
Interest	4,625.00	0.00	0.00	0.00
Commission & Postage	0.00	0.00	103,320.00	(103,320.00)
Principal	250,000.00	0.00	0.00	0.00
Operating Transfers:				
To Capital Outlay	<u>0.00</u>	<u>99,616.32</u>	<u>0.00</u>	<u>99,616.32</u>
Total Expenditures	<u>254,625.00</u>	<u>99,616.32</u>	<u>\$ 103,320.00</u>	<u>\$ (3,703.68)</u>
Receipts Over (Under) Expenditures	(237,905.14)	(99,616.32)		
Unencumbered Cash, Beginning	<u>337,521.46</u>	<u>99,616.32</u>		
Unencumbered Cash, Ending	<u>\$ 99,616.32</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
 SCHOLARSHIP FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended June 30, 2017  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>2016</u>	<u>2017</u>
Receipts		
Local Sources:		
Interest on Idle Funds	\$ 321.75	\$ 334.18
Donations	<u>4,295.45</u>	<u>4,840.00</u>
Total Receipts	<u>4,617.20</u>	<u>5,174.18</u>
Expenditures		
Scholarships	<u>6,800.00</u>	<u>8,250.00</u>
Total Expenditures	<u>6,800.00</u>	<u>8,250.00</u>
Receipts Over (Under) Expenditures	(2,182.80)	(3,075.82)
Unencumbered Cash, Beginning	<u>121,334.12</u>	<u>119,151.32</u>
Unencumbered Cash, Ending	<u>\$ 119,151.32</u>	<u>\$ 116,075.50</u>

## UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

## AGENCY FUNDS

## Summary of Receipts and Disbursements

## Regulatory Basis

For the Year Ended June 30, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School/Junior High:				
Class of 2015	\$ 32.10	\$ 0.00	\$ 32.10	\$ 0.00
Class of 2016	108.91	0.00	108.91	0.00
Class of 2017	3,689.51	457.00	2,170.43	1,976.08
Class of 2018	1,450.00	3,773.89	2,701.25	2,522.64
Class of 2019	1,400.00	0.00	56.84	1,343.16
Class of 2020	800.00	600.00	177.30	1,222.70
Class of 2021	0.00	600.00	0.00	600.00
American Field Service	779.25	4,245.29	3,955.89	1,068.65
Cheerleaders	2,929.01	19,303.02	10,877.34	11,354.69
Band	1,795.45	2,735.06	2,186.07	2,344.44
Drama Club	3,228.94	6,376.86	5,584.05	4,021.75
FFA	4,931.00	20,815.38	21,809.65	3,936.73
M Club	413.26	406.46	355.90	463.82
National Honor Society	2,632.40	11,134.73	11,599.14	2,167.99
Pep Club	705.09	690.00	199.43	1,195.66
SADD	1.76	0.00	0.00	1.76
Science Club	4,758.16	6,168.56	6,140.66	4,786.06
Show Choir Club	0.84	0.00	0.00	0.84
Student Council	5,936.86	9,674.66	8,444.17	7,167.35
Recycle	67.68	263.12	232.12	98.68
Snack Schack	0.00	565.56	203.88	361.68
Future Educators of America	452.77	156.00	179.00	429.77
Make a Difference Grant	25.00	0.00	0.00	25.00
FCCLA	562.84	0.00	0.00	562.84
Campout	1,048.29	160.00	458.29	750.00
Youth for Christ	282.71	0.00	15.00	267.71
Student Love	1,698.22	2,317.00	1,392.70	2,622.52
Faculty	1,392.74	1,677.72	2,383.84	686.62
Total High School/Junior High	41,122.79	92,120.31	81,263.96	51,979.14
Elementary School:				
Student Council	808.91	813.20	583.71	1,038.40
Student Love	0.00	705.00	0.00	705.00
Faculty	444.82	1,214.75	1,253.57	406.00
Field Trip	0.00	1,548.00	1,548.00	0.00
Total Elementary School	1,253.73	4,280.95	3,385.28	2,149.40
Total Agency Funds	\$ 42,376.52	\$ 96,401.26	\$ 84,649.24	\$ 54,128.54

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

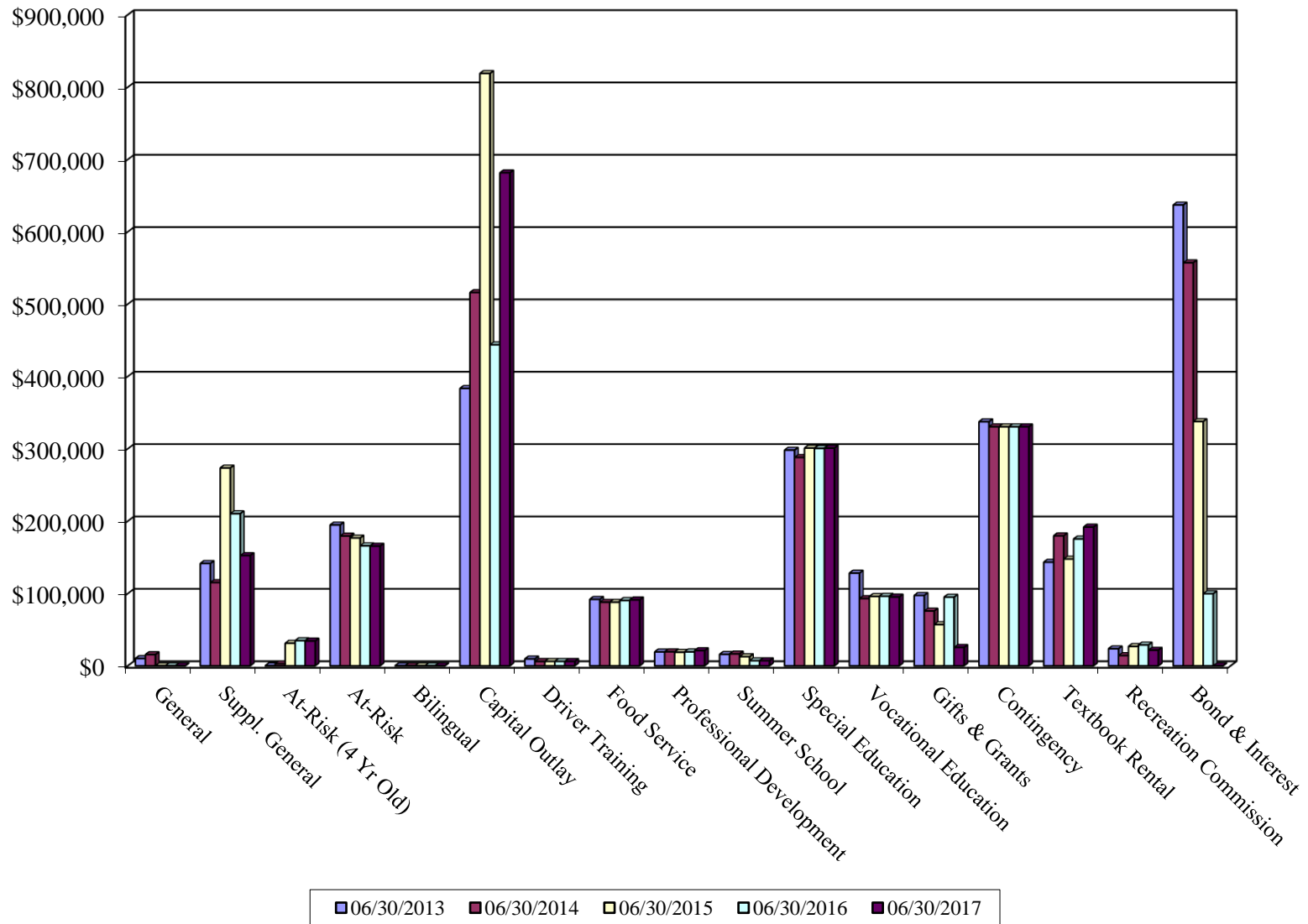
Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
High School/Junior High:			
Food Service	\$ 0.00	\$ 0.00	\$ 50,145.34
Textbook Rental	0.00	0.00	5,386.35
Towels	0.00	0.00	7,449.13
Art	0.00	0.00	629.00
Science	0.00	0.00	945.00
Music	0.00	0.00	483.95
Wood Shop	0.00	0.00	19,517.60
Yearbook	0.00	0.00	2,131.00
Library	0.00	0.00	250.00
Computer Technology	0.00	0.00	1,661.12
Metal & Vog Ag Shop	0.00	0.00	1,463.98
Xplorations/Tech	0.00	0.00	2,863.00
Athletics	2,295.09	0.00	46,178.30
Sales Tax	0.00	0.00	6,642.94
	<u>2,295.09</u>	<u>0.00</u>	<u>145,746.71</u>
Total High School/Junior High	<u>2,295.09</u>	<u>0.00</u>	<u>145,746.71</u>
Elementary School:			
Food Service	0.00	0.00	46,369.43
Book Rental	0.00	0.00	7,150.00
T-Shirt Fee	0.00	0.00	2,124.00
Library	0.00	0.00	145.81
Memory Book	0.00	0.00	1,975.00
Miscellaneous	0.00	0.00	8,603.83
Agenda	0.00	0.00	303.00
Music	0.00	0.00	46.00
	<u>0.00</u>	<u>0.00</u>	<u>66,717.07</u>
Total Elementary School	<u>0.00</u>	<u>0.00</u>	<u>66,717.07</u>
Total District Activity Funds	<u>\$ 2,295.09</u>	<u>\$ 0.00</u>	<u>\$ 212,463.78</u>



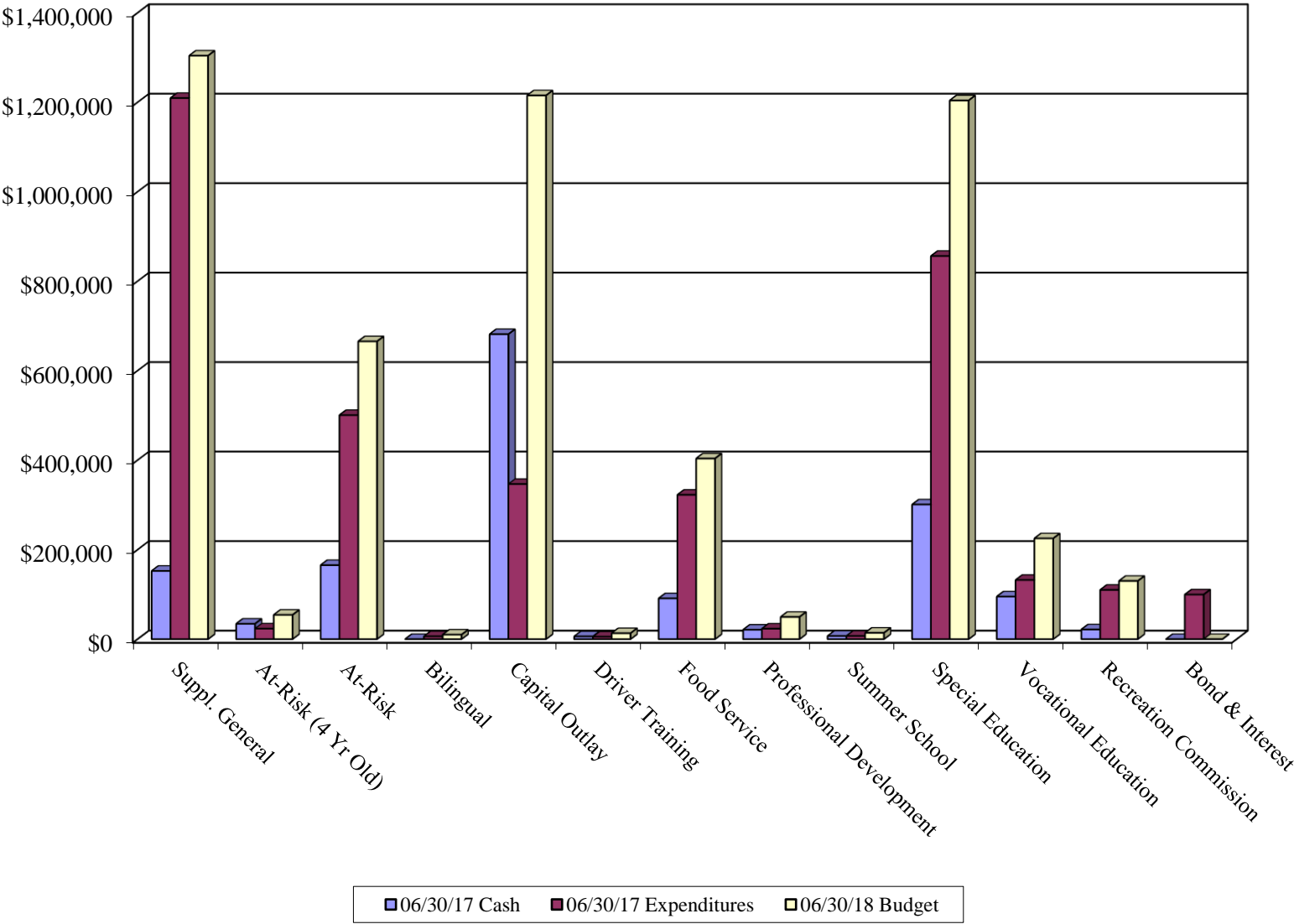
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 50,145.34	\$ 0.00	\$ 0.00	\$ 0.00
5,386.35	0.00	0.00	0.00
7,449.13	0.00	0.00	0.00
629.00	0.00	0.00	0.00
945.00	0.00	0.00	0.00
483.95	0.00	0.00	0.00
19,517.60	0.00	0.00	0.00
2,131.00	0.00	0.00	0.00
250.00	0.00	0.00	0.00
1,661.12	0.00	0.00	0.00
1,463.98	0.00	0.00	0.00
2,863.00	0.00	0.00	0.00
46,744.64	1,728.75	0.00	1,728.75
5,932.25	710.69	0.00	710.69
<u>145,602.36</u>	<u>2,439.44</u>	<u>0.00</u>	<u>2,439.44</u>
46,369.43	0.00	0.00	0.00
7,150.00	0.00	0.00	0.00
2,124.00	0.00	0.00	0.00
145.81	0.00	0.00	0.00
1,975.00	0.00	0.00	0.00
8,603.83	0.00	0.00	0.00
303.00	0.00	0.00	0.00
46.00	0.00	0.00	0.00
<u>66,717.07</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 212,319.43</u>	<u>\$ 2,439.44</u>	<u>\$ 0.00</u>	<u>\$ 2,439.44</u>

## **SUPPLEMENTARY INFORMATION**

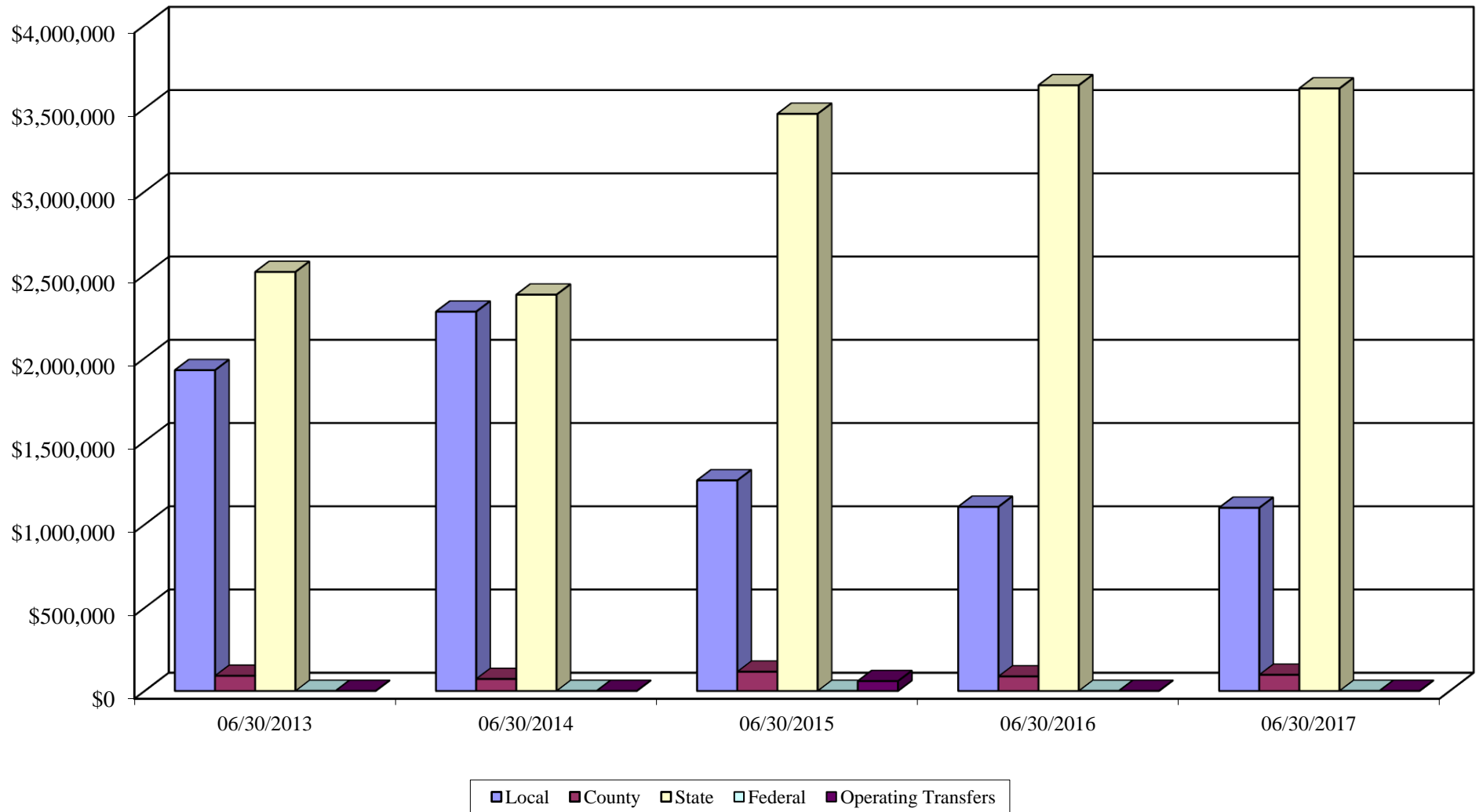
**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**Unencumbered Cash Balances - Selected Funds**



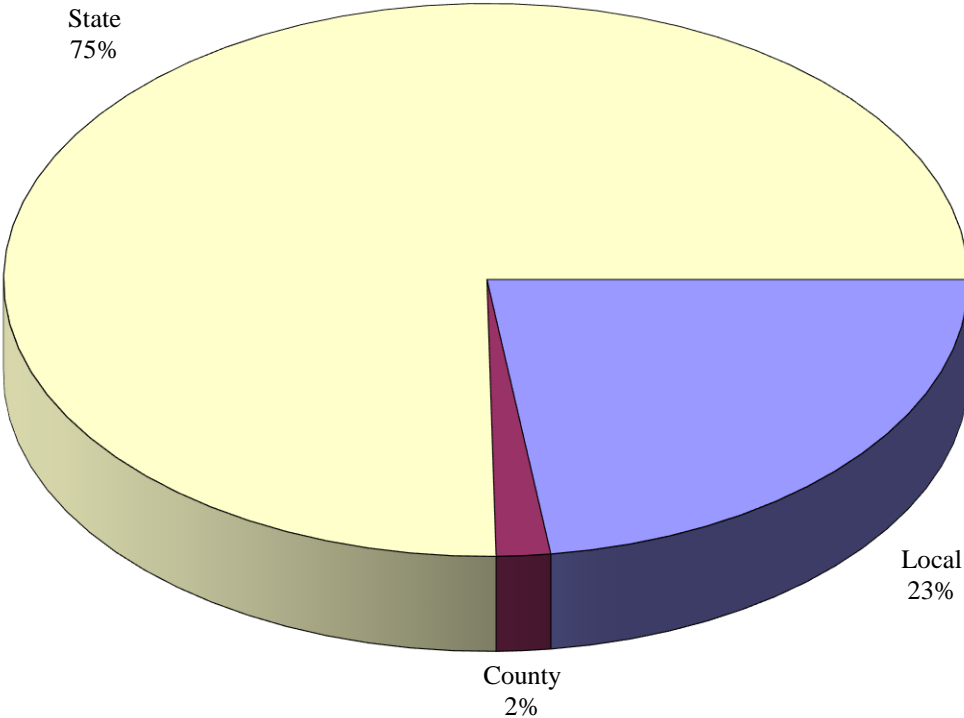
# **Unified School District No. 254** **Medicine Lodge, Kansas** **Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund Receipts**

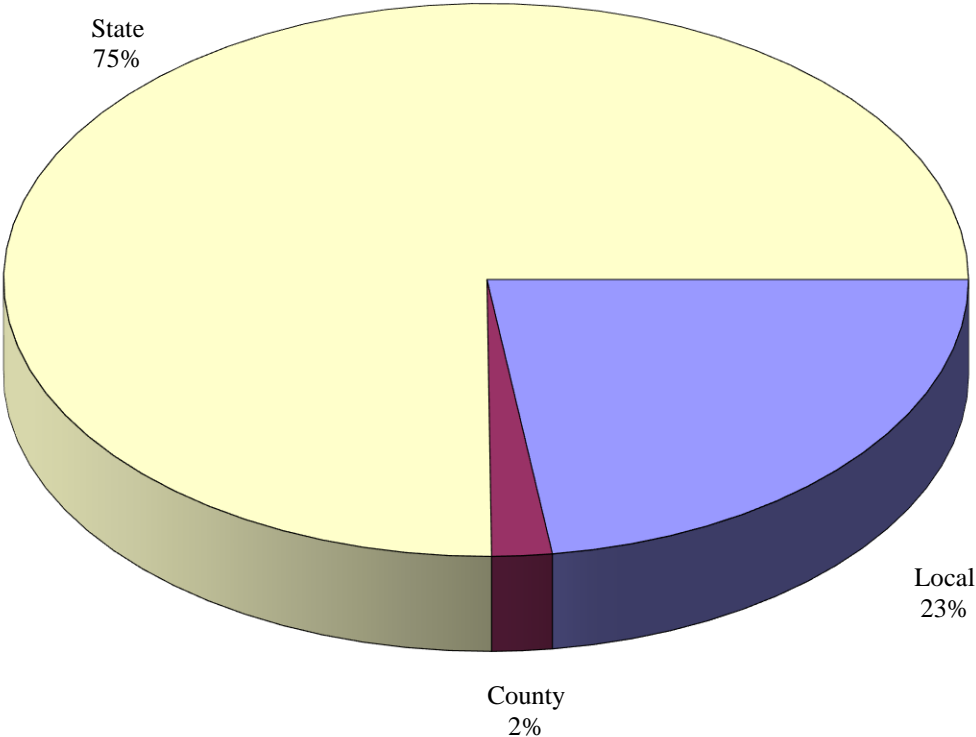


**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund Receipts**



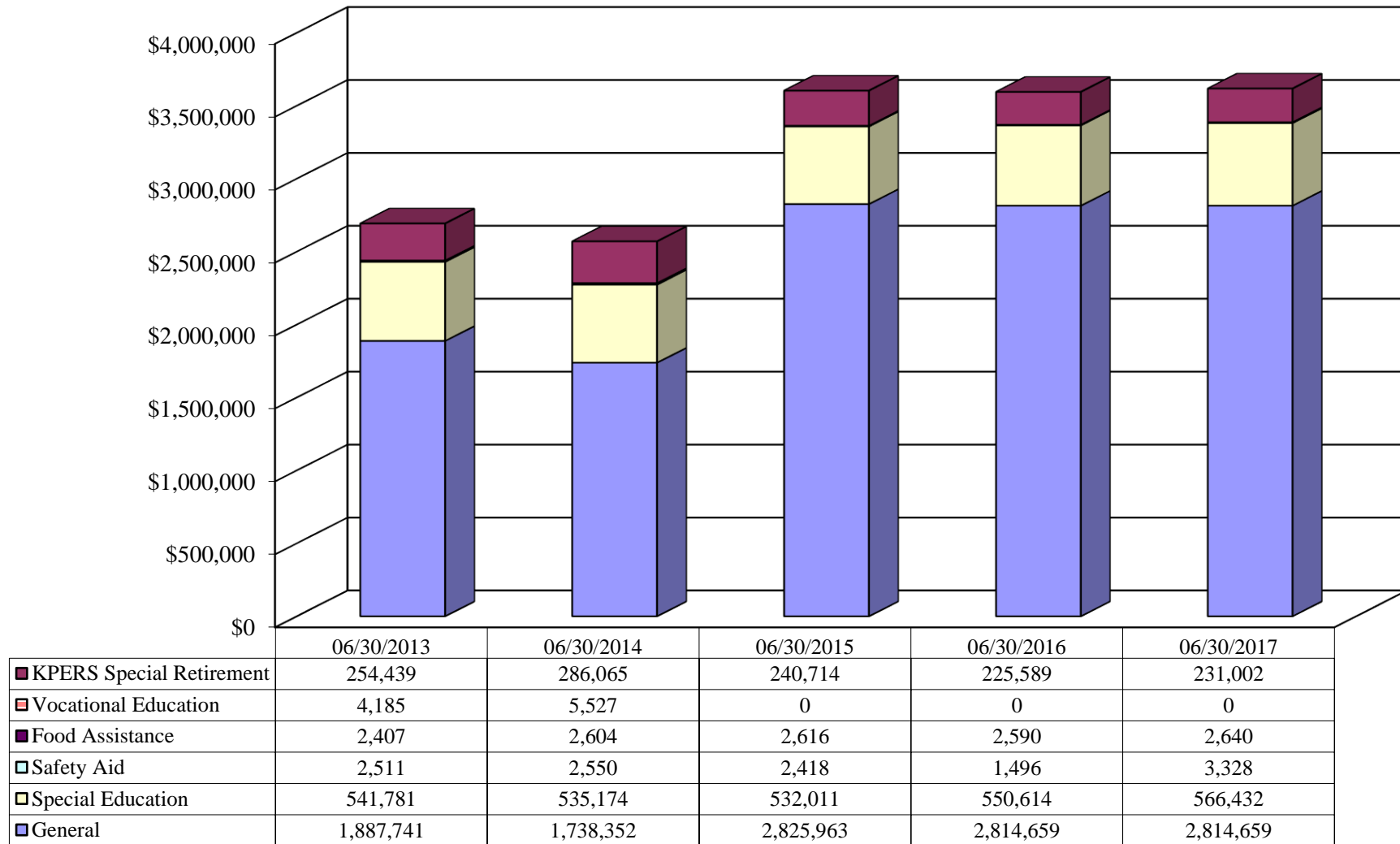
**06/30/2016**

**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund Receipts**



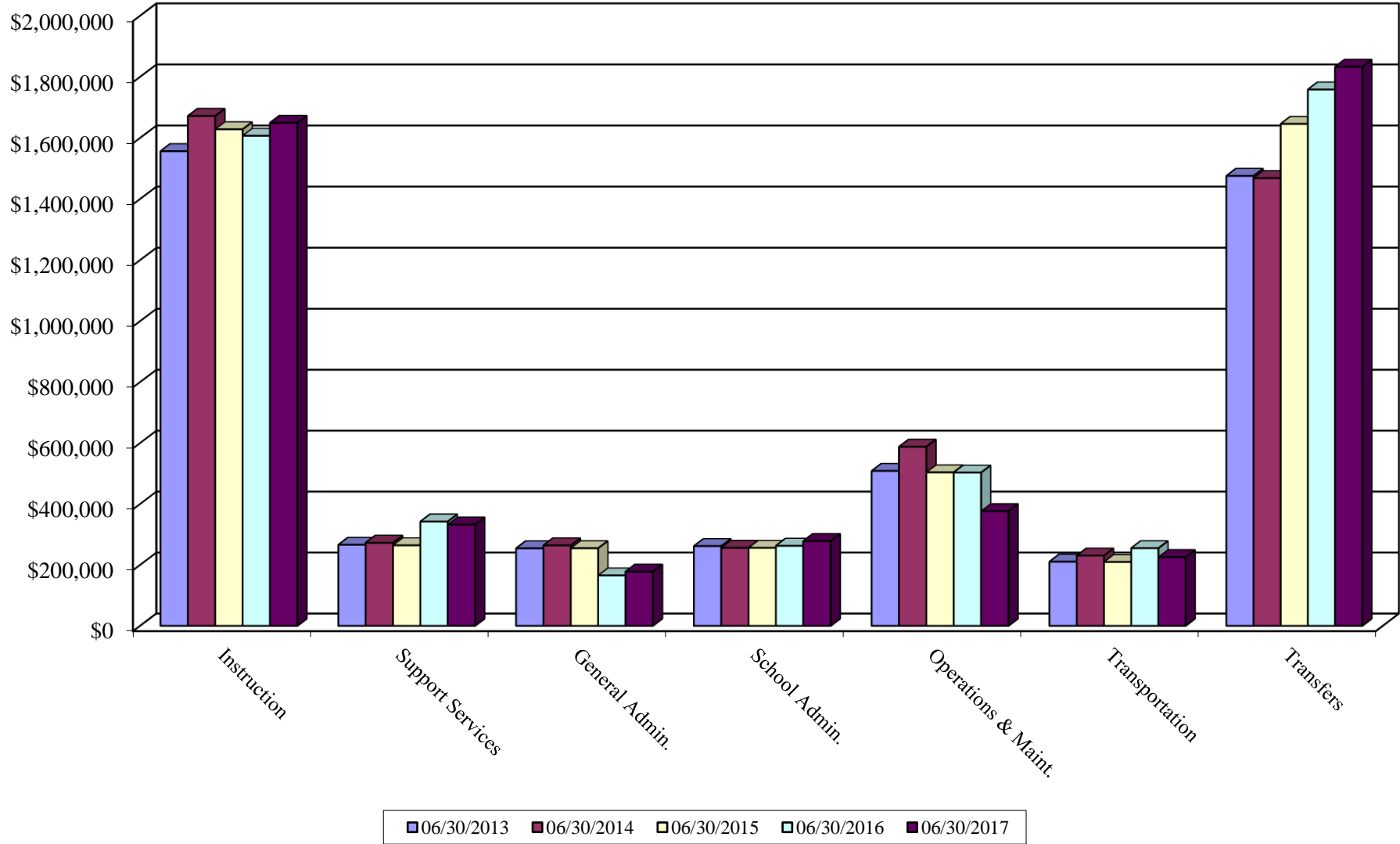
**06/30/2017**

**Unified School District No. 254  
Medicine Lodge, Kansas  
State Aid**

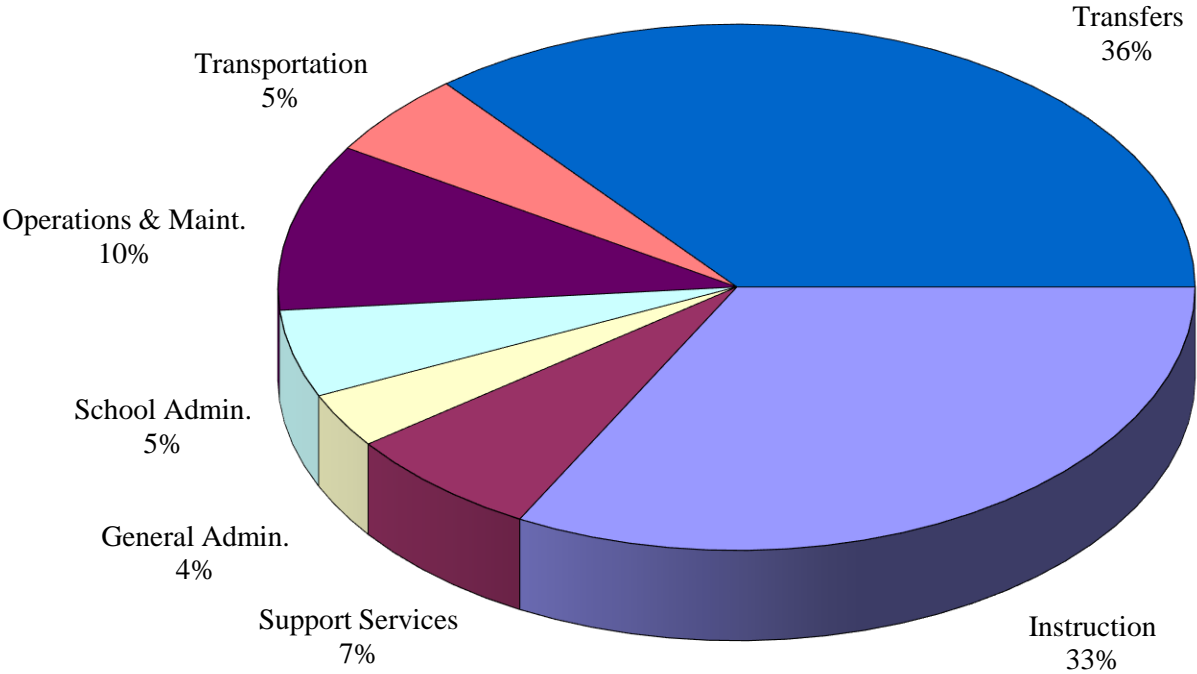




**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**General & Supplemental General Fund Expenditures**

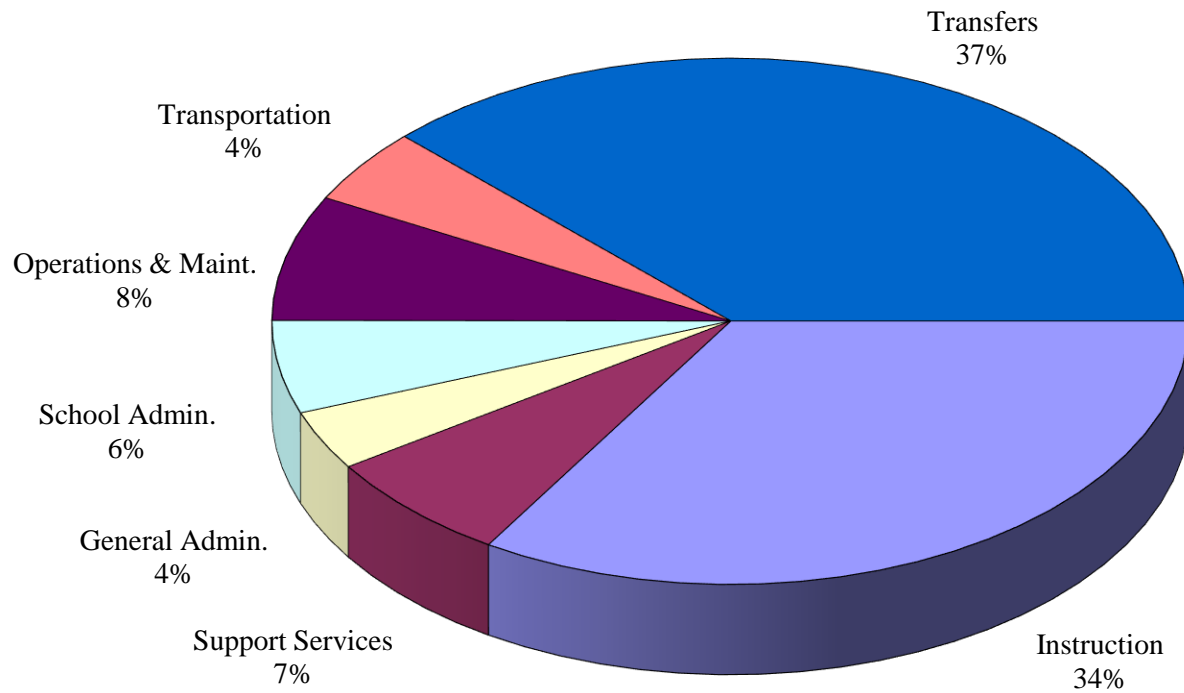


**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund Expenditures**



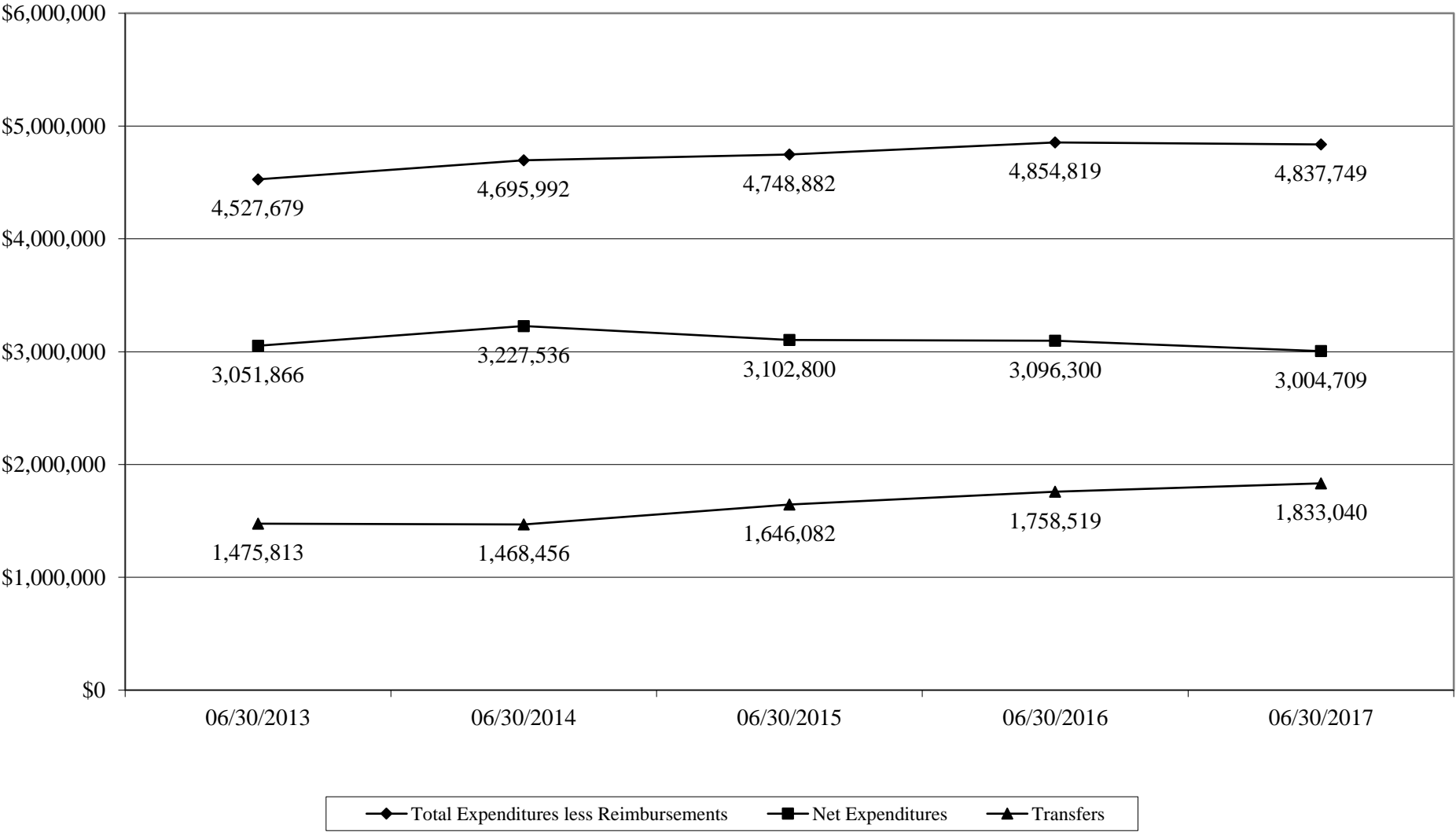
**06/30/2016**

**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund Expenditures**

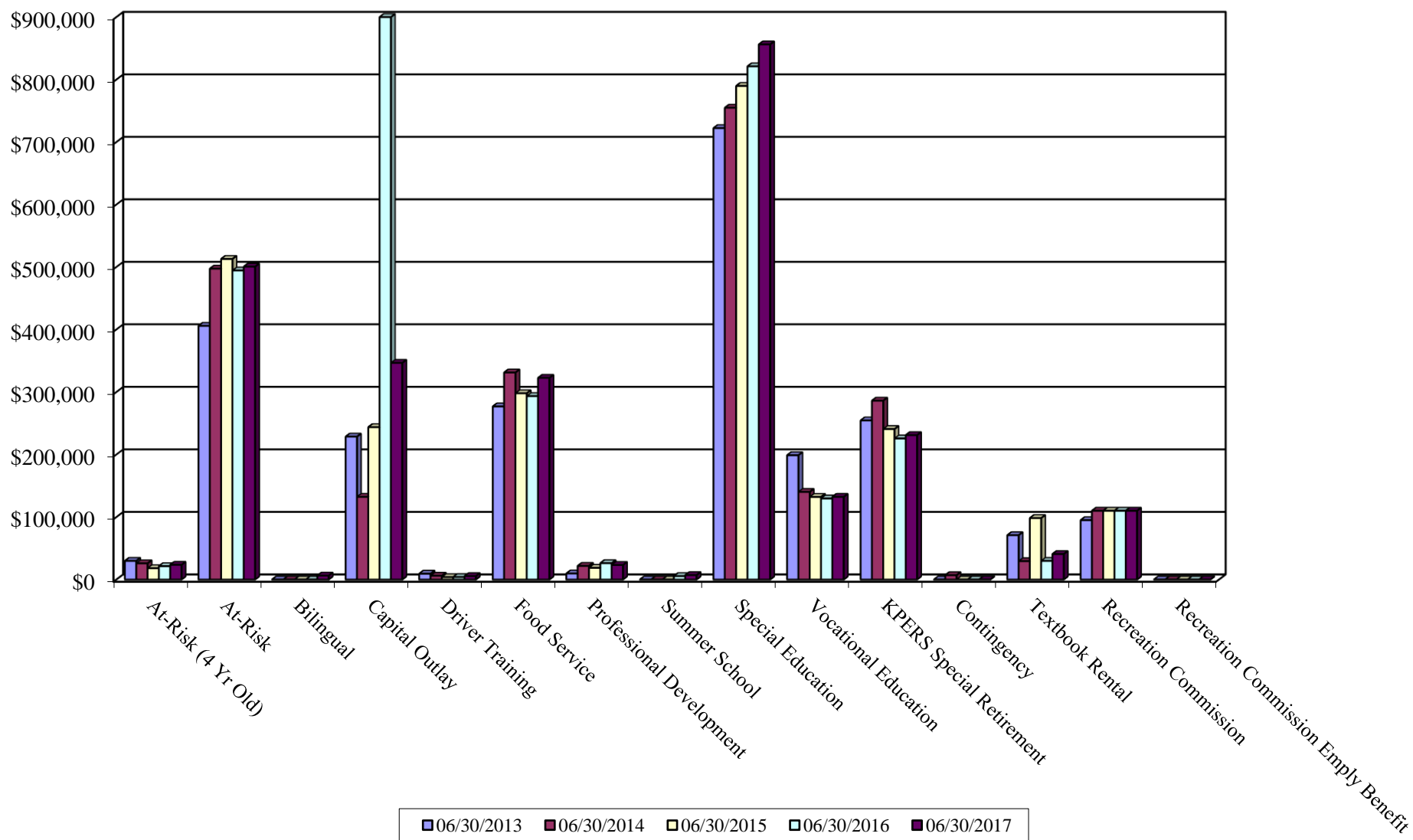


**06/30/2017**

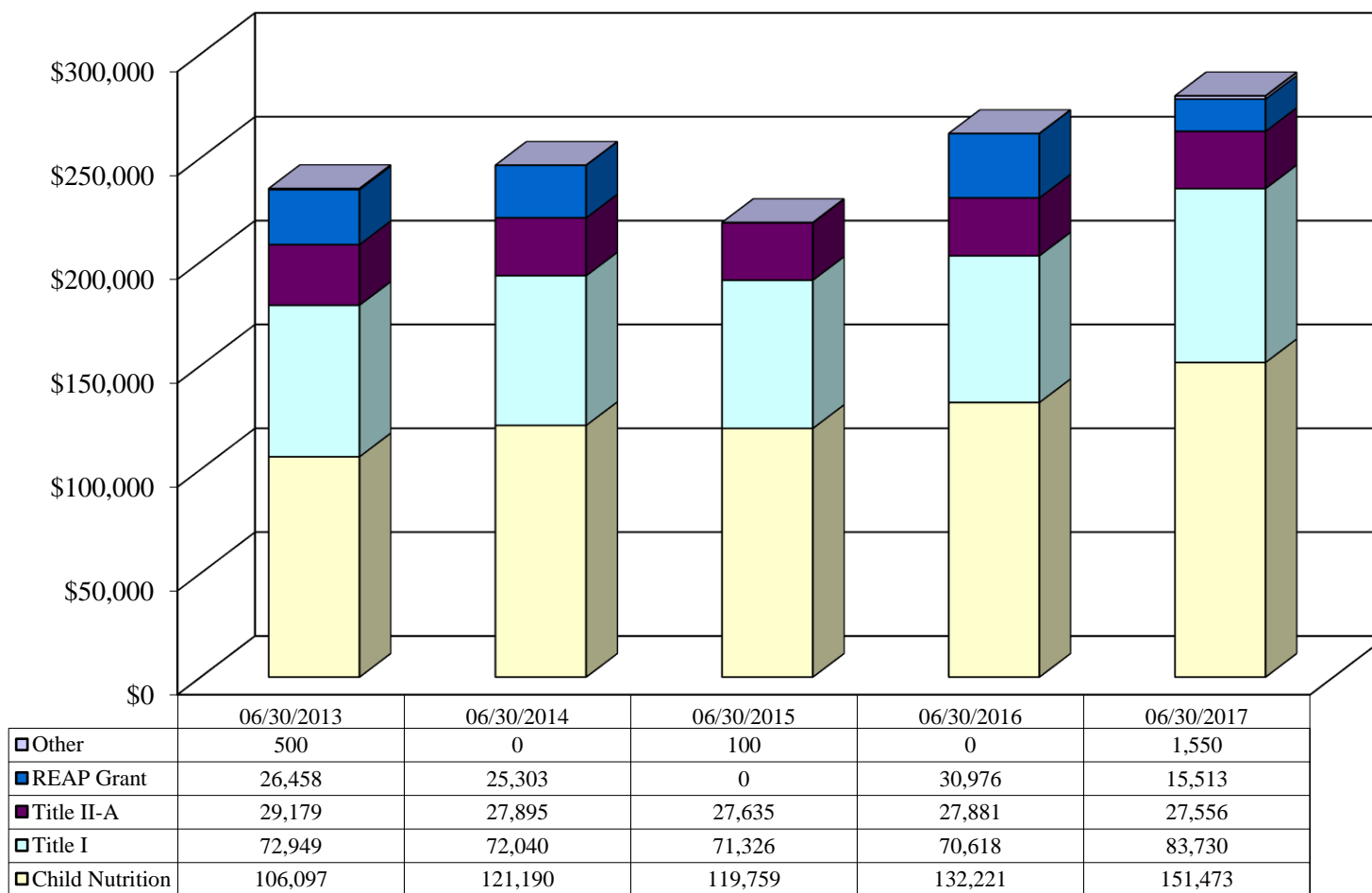
**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**General & Supplemental General Fund Expenditures**



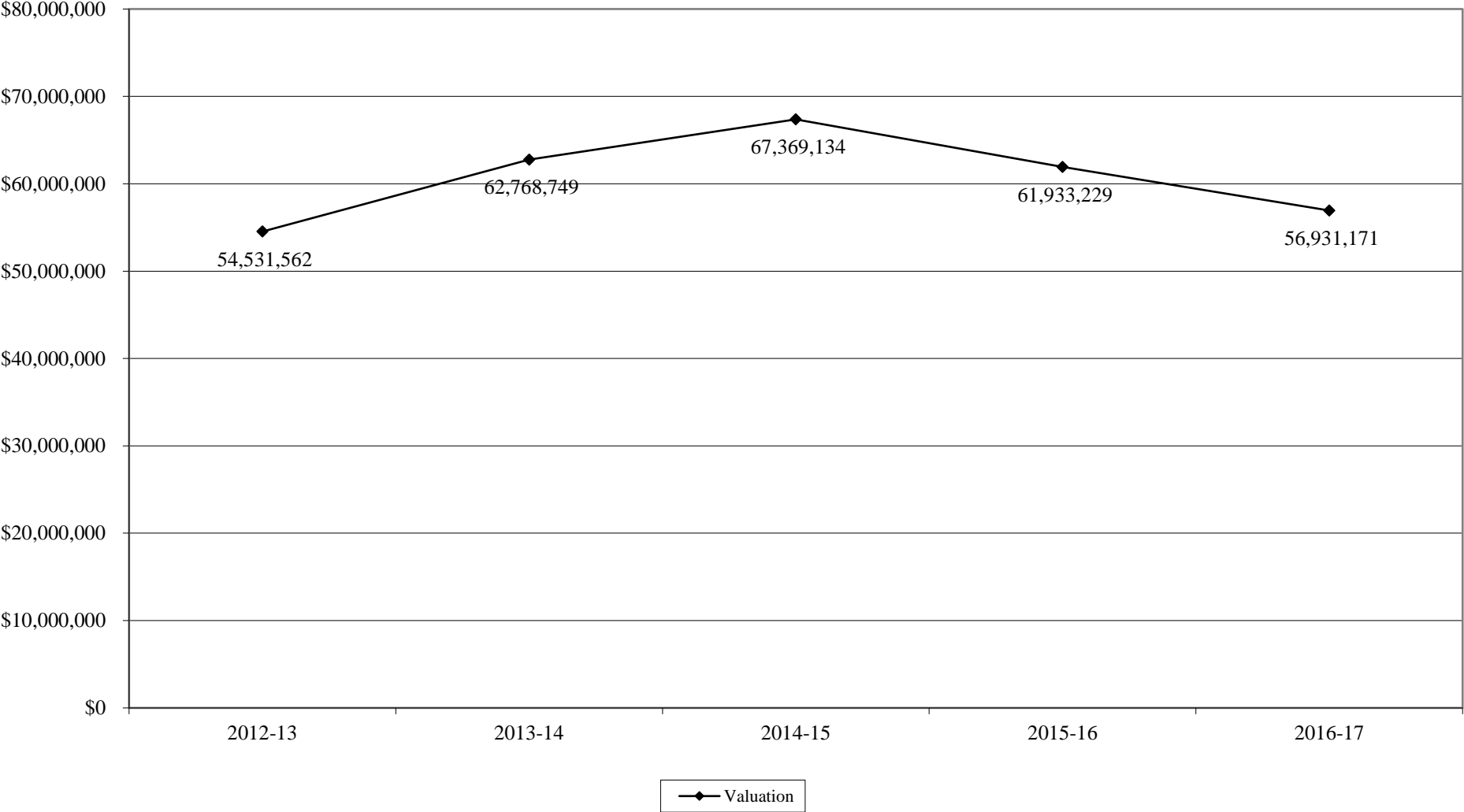
**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**Special Purpose Fund Expenditures - Selected Funds**



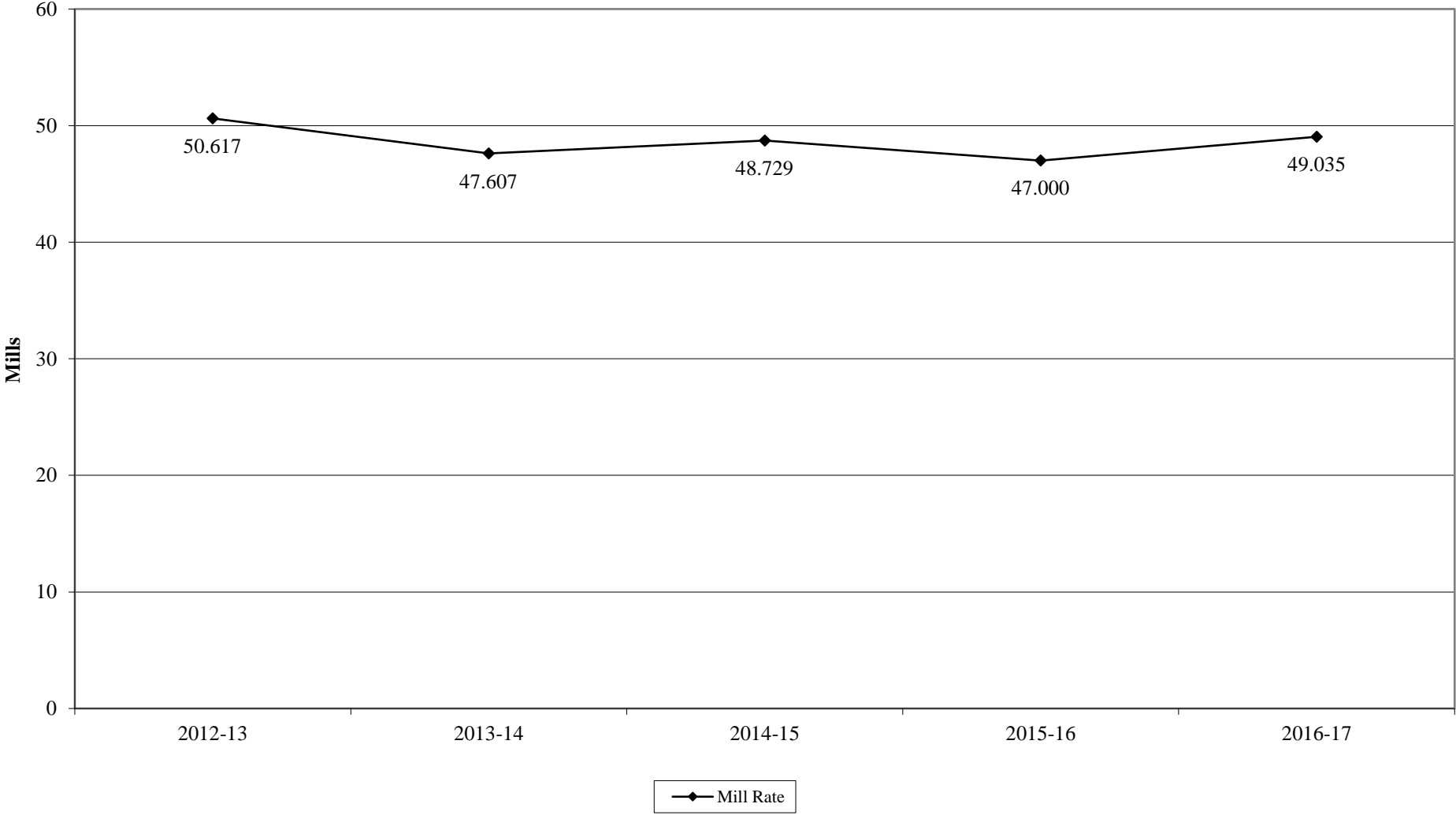
**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**Federal Aid**



**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**Valuation**

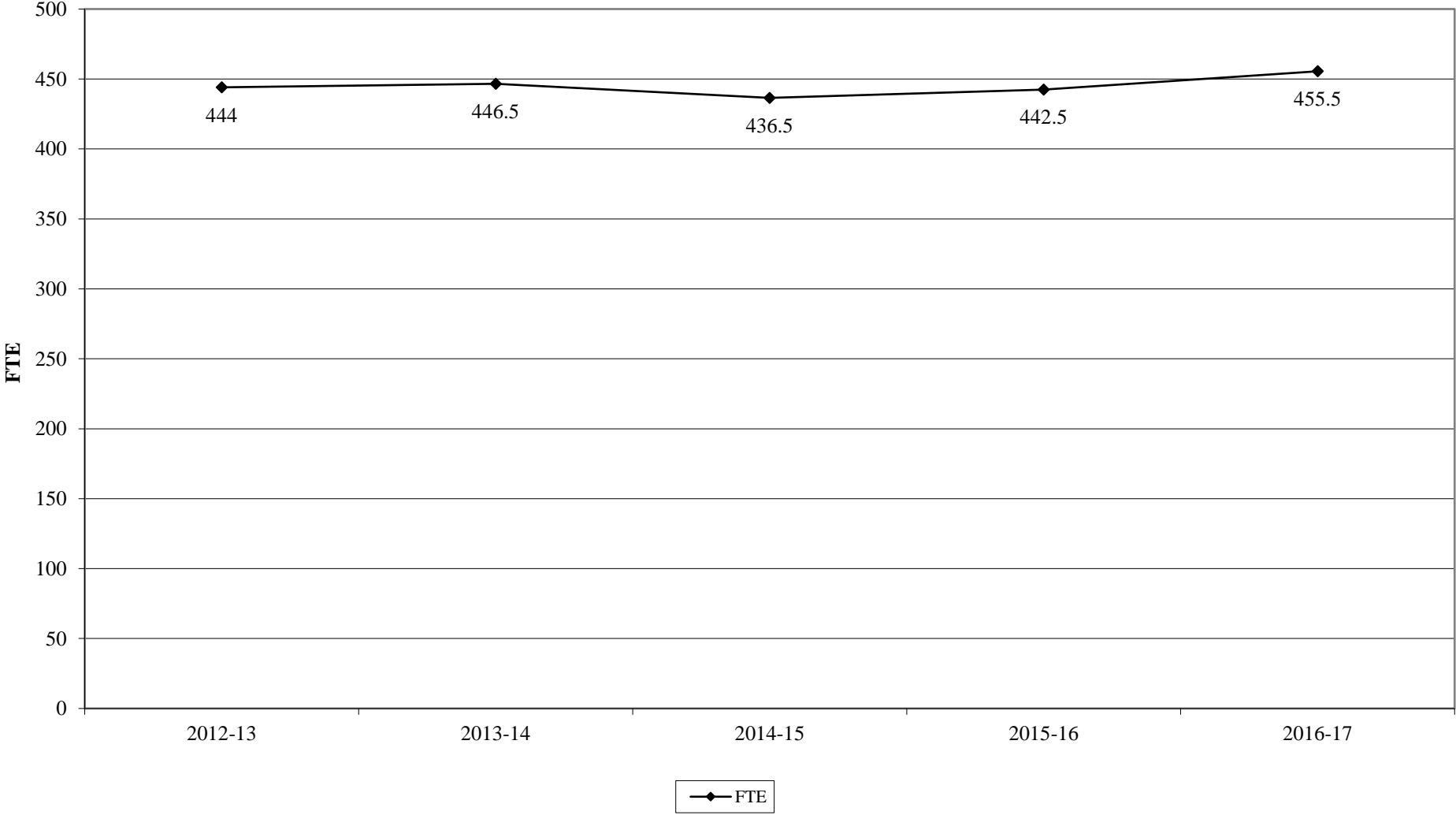


**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**Mill Rate**





**Unified School District No. 254**  
**Medicine Lodge, Kansas**  
**FTE**



**Unified School District No. 254  
Medicine Lodge, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

