

**UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2017**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

UNIFIED SCHOOL DISTRICT NO. 206
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 206
Whitewater, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 206, Whitewater, Kansas**, 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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' 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 auditors' 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 auditors consider 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.

**Board of Education
Unified School District No. 206**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 206, Whitewater, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

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. 206, Whitewater, Kansas**, as of **June 30, 2017**, or changes in financial position and cash flows thereof for the year then ended.

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. 206, Whitewater, 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.

Report on 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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.

**Board of Education
Unified School District No. 206**

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 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 and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated December 28, 2016. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. 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.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 6, 2017

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 4,241,597	\$ 4,241,597	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	104,144	0	1,340,749	1,340,749	104,144	0	104,144
At Risk (4 Year Old)	8,573	0	35,474	43,552	495	0	495
At Risk (K-12)	14,461	0	155,032	98,451	71,042	0	71,042
Bilingual Education	0	0	25,000	25,000	0	0	0
Capital Outlay	1,519,234	0	434,627	461,167	1,492,694	0	1,492,694
Driver Training	24,673	0	5,309	6,934	23,048	0	23,048
Food Service	92,654	0	279,859	279,385	93,128	0	93,128
Professional Development	42,910	0	25	9,988	32,947	0	32,947
Special Education	435,688	0	681,424	720,059	397,053	0	397,053
Vocational Education	60,000	0	60,301	59,581	60,720	0	60,720
KPERs Contribution	0	0	265,553	265,553	0	0	0
Federal Funds	0	0	129,272	129,272	0	0	0
Gifts and Grants	10,990	0	46,353	47,632	9,711	0	9,711
Contingency Reserve	118,000	0	254,476	54,476	318,000	0	318,000
Textbook & Student Material							
Revolving	99,542	0	29,315	14,854	114,003	0	114,003
District Activity Funds	9,752	0	35,288	30,952	14,088	0	14,088
Debt Service							
Bond & Interest	504,984	0	398,701	427,205	476,480	0	476,480
	<u>\$ 3,045,605</u>	<u>\$ 0</u>	<u>\$ 8,418,355</u>	<u>\$ 8,256,407</u>	<u>\$ 3,207,553</u>	<u>\$ 0</u>	<u>\$ 3,207,553</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 3,175,304
Certificates of Deposit	106,063
	<u>3,281,367</u>
Agency Funds	(73,814)
	<u>\$ 3,207,553</u>

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

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2017.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook & Student Material Revolving 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 2 - In Substance Receipt in Transit:

The District received \$259,539 subsequent to June 30, 2017, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 3 - Defined Benefit Pension Plan:

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

Contributions

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

State law provided 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% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for 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 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 \$265,553 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,852,068. 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 the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

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 4 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees. Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9 and 10 months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of \$25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of \$10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate $\frac{1}{2}$ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at $\frac{1}{2}$ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 6 - Subsequent Events:

The District has evaluated subsequent events through December 6, 2017, the date which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 7 - 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 investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; 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 be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$3,281,367 and the bank balance was \$3,251,143. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$587,223 was covered by federal depository insurance and the remaining \$2,663,920 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:										
	Supplemental General	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Capital Outlay	Food Service	Special Education	Vocational Education	KPERS	Contingency Reserve	Total
Transfer from:											
General Fund	\$ 0	\$ 25,404	\$ 83,990	\$ 25,000	\$ 56,588	\$ 0	\$ 581,424	\$ 0	\$ 265,553	\$ 254,476	\$ 1,292,435
Supplemental General Fund	0	0	71,042	0	0	27,502	100,000	60,000	0	0	258,544
Contingency Reserve Fund	54,476	0	0	0	0	0	0	0	0	0	54,476
	<u>\$ 54,476</u>	<u>\$ 25,404</u>	<u>\$ 155,032</u>	<u>\$ 25,000</u>	<u>\$ 56,588</u>	<u>\$ 27,502</u>	<u>\$ 681,424</u>	<u>\$ 60,000</u>	<u>\$ 265,553</u>	<u>\$ 254,476</u>	<u>\$ 1,605,455</u>

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 9 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 10 - Postemployment 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 local government 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the government under this program.

Note 11- Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2017, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds				
Series 2012	2.0 - 2.5	11/1/12	\$ 6,190,000	9/1/30
Series 2013	2.0	3/1/13	\$ 630,000	9/1/17

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012	\$ 5,970,000	\$ 0	\$ 305,000	\$ 5,665,000	\$ 122,205
Series 2013	325,000	0	160,000	165,000	4,900
	<u>\$ 6,295,000</u>	<u>\$ 0</u>	<u>\$ 465,000</u>	<u>\$ 5,830,000</u>	<u>\$ 127,105</u>

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

	Principal	Interest	Total Principal and Interest
2018	\$ 480,000	\$ 117,655	\$ 597,655
2019	325,000	109,605	434,605
2020	345,000	102,905	447,905
2021	355,000	95,905	450,905
2022	370,000	88,655	458,655
2023 - 2027	2,045,000	325,325	2,370,325
2028 - 2031	1,910,000	93,522	2,003,522
	<u>\$ 5,830,000</u>	<u>\$ 933,572</u>	<u>\$ 6,763,572</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 4,310,367	\$ (190,068)	\$ 121,298	\$ 4,241,597	\$ 4,241,597	\$ 0
Special Purpose Funds						
Supplemental General	1,338,988	0	1,761	1,340,749	1,340,749	0
At Risk (4 Year Old)	43,552	0	0	43,552	43,552	0
At Risk (K-12)	98,900	0	0	98,900	98,451	(449)
Bilingual Education	25,000	0	0	25,000	25,000	0
Capital Outlay	526,500	0	0	526,500	461,167	(65,333)
Driver Training	7,298	0	0	7,298	6,934	(364)
Food Service	287,640	0	0	287,640	279,385	(8,255)
Professional Development	15,000	0	0	15,000	9,988	(5,012)
Special Education	788,640	0	0	788,640	720,059	(68,581)
Vocational Education	59,609	0	0	59,609	59,581	(28)
KPERS Contribution	388,137	0	0	388,137	265,553	(122,584)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	129,272	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	47,632	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	54,476	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,854	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	30,952	XXXXXXXXXX
Debt Service						
Bond and Interest	427,205	0	0	427,205	427,205	0
	<u>\$ 8,316,836</u>	<u>\$ (190,068)</u>	<u>\$ 123,059</u>	<u>\$ 8,249,827</u>	<u>\$ 8,256,407</u>	<u>\$ (270,606)</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 78,451	\$ 125,823	\$ 4,500	\$ 121,323
State Sources	4,482,106	4,115,774	4,305,867	(190,093)
Transfers	300,000	0	0	0
	<u>4,860,557</u>	<u>4,241,597</u>	<u>\$ 4,310,367</u>	<u>\$ (68,770)</u>
Expenditures				
Instruction	2,488,977	2,482,730	\$ 2,489,798	\$ (7,068)
Student Support Services	525	817	2,000	(1,183)
Instructional Support Staff	18,096	19,277	17,450	1,827
School Administration	118	156	150	6
Central Services	788	907	700	207
Operations & Maintenance	234,039	240,773	238,100	2,673
Student Transportation Services	221,524	204,502	238,040	(33,538)
Transfers	1,896,490	1,292,435	1,324,129	(31,694)
Adjustment to Comply with Legal Max	0	0	(190,068)	190,068
Adjustment for Qualifying Budget Credits	0	0	121,298	(121,298)
	<u>4,860,557</u>	<u>4,241,597</u>	<u>\$ 4,241,597</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 893,206	\$ 859,076	\$ 813,206	\$ 45,870
County Sources	103,433	89,638	84,080	5,558
State Sources	0	337,559	337,559	0
Transfers	319,509	54,476	0	54,476
	<u>1,316,148</u>	<u>1,340,749</u>	<u>\$ 1,234,845</u>	<u>\$ 105,904</u>
Expenditures				
Instruction	65,885	42,001	\$ 69,700	\$ (27,699)
Student Support Services	25,279	25,113	25,950	(837)
Instruction Support Staff	94,451	79,489	94,900	(15,411)
General Administration	221,916	227,120	225,200	1,920
School Administration	348,174	356,072	357,500	(1,428)
Central Services	105,626	102,043	107,000	(4,957)
Operations & Maintenance	247,868	250,367	255,000	(4,633)
Transfers	229,954	258,544	203,738	54,806
Adjustment for Qualifying Budget Credits	0	0	1,761	(1,761)
	<u>1,339,153</u>	<u>1,340,749</u>	<u>\$ 1,340,749</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(23,005)	0		
Unencumbered Cash, Beginning	127,149	104,144		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 104,144</u>	<u>\$ 104,144</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 11,506	\$ 10,070	\$ 10,000	\$ 70
Transfers	30,358	25,404	29,223	(3,819)
	<u>41,864</u>	<u>35,474</u>	<u>\$ 39,223</u>	<u>\$ (3,749)</u>
Expenditures				
Instruction	35,291	43,552	\$ 43,552	\$ 0
	<u>35,291</u>	<u>43,552</u>	<u>\$ 43,552</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	6,573	(8,078)		
Unencumbered Cash, Beginning	2,000	8,573		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,573</u>	<u>\$ 495</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 14,461	\$ 0	\$ 0	\$ 0
Transfers	<u>163,940</u>	<u>155,032</u>	<u>107,584</u>	<u>47,448</u>
	<u>178,401</u>	<u>155,032</u>	<u>\$ 107,584</u>	<u>\$ 47,448</u>
Expenditures				
Instruction	<u>175,450</u>	<u>98,451</u>	<u>\$ 98,900</u>	<u>\$ (449)</u>
	<u>175,450</u>	<u>98,451</u>	<u>\$ 98,900</u>	<u>\$ (449)</u>
Receipts Over (Under) Expenditures	2,951	56,581		
Unencumbered Cash, Beginning	11,510	14,461		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 14,461</u>	<u>\$ 71,042</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Bilingual Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 28,880	\$ 25,000	\$ 25,000	\$ 0
	<u>28,880</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	28,880	25,000	\$ 25,000	\$ 0
	<u>28,880</u>	<u>25,000</u>	<u>\$ 25,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 303,552	\$ 323,362	\$ 285,378	\$ 37,984
County Sources	22,908	27,194	25,497	1,697
State Sources	0	27,483	27,483	0
Transfers	536,541	56,588	173,000	(116,412)
	<u>863,001</u>	<u>434,627</u>	<u>\$ 511,358</u>	<u>\$ (76,731)</u>
Expenditures				
Instruction	63,096	33,329	\$ 75,000	\$ (41,671)
Operations & Maintenance	10,136	35,203	50,000	(14,797)
Student Transportation Services	23,999	150,932	200,000	(49,068)
Land Improvement	2,293	929	5,000	(4,071)
Architectural & Engineering Service	2,209	0	5,000	(5,000)
Building Improvements	504	5,041	25,000	(19,959)
Other	0	70,833	0	70,833
Debt Service	168,100	164,900	166,500	(1,600)
	<u>270,337</u>	<u>461,167</u>	<u>\$ 526,500</u>	<u>\$ (65,333)</u>
Receipts Over (Under) Expenditures	592,664	(26,540)		
Unencumbered Cash, Beginning	926,570	1,519,234		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,519,234</u>	<u>\$ 1,492,694</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 3,600	\$ 3,005	\$ 3,000	\$ 5
State Sources	1,088	2,304	1,800	504
	<u>4,688</u>	<u>5,309</u>	<u>\$ 4,800</u>	<u>\$ 509</u>
Expenditures				
Instruction	<u>7,246</u>	<u>6,934</u>	<u>\$ 7,298</u>	<u>\$ (364)</u>
	<u>7,246</u>	<u>6,934</u>	<u>\$ 7,298</u>	<u>\$ (364)</u>
Receipts Over (Under) Expenditures	(2,558)	(1,625)		
Unencumbered Cash, Beginning	27,231	24,673		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24,673</u>	<u>\$ 23,048</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 130,180	\$ 120,868	\$ 120,475	\$ 393
State Sources	2,884	2,740	2,466	274
Federal Sources	132,710	128,749	129,512	(763)
Transfers	5,283	27,502	0	27,502
	<u>271,057</u>	<u>279,859</u>	<u>\$ 252,453</u>	<u>\$ 27,406</u>
Expenditures				
Food Service Operation	<u>277,939</u>	<u>279,385</u>	<u>\$ 287,640</u>	<u>\$ (8,255)</u>
	<u>277,939</u>	<u>279,385</u>	<u>\$ 287,640</u>	<u>\$ (8,255)</u>
Receipts Over (Under) Expenditures	(6,882)	474		
Unencumbered Cash, Beginning	99,536	92,654		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 92,654</u>	<u>\$ 93,128</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 0	\$ 25	\$ 0	\$ 25
	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>
Expenditures				
Instructional Support Staff	7,379	9,988	\$ 15,000	\$ (5,012)
	<u>7,379</u>	<u>9,988</u>	<u>\$ 15,000</u>	<u>\$ (5,012)</u>
Receipts Over (Under) Expenditures	(7,379)	(9,963)		
Unencumbered Cash, Beginning	50,289	42,910		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 42,910</u>	<u>\$ 32,947</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Special Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 710,305	\$ 681,424	\$ 744,913	\$ (63,489)
	<u>710,305</u>	<u>681,424</u>	<u>\$ 744,913</u>	<u>\$ (63,489)</u>
Expenditures				
Instruction	665,187	648,508	\$ 704,715	\$ (56,207)
Student Transportation Services	<u>83,612</u>	<u>71,551</u>	<u>83,925</u>	<u>(12,374)</u>
	<u>748,799</u>	<u>720,059</u>	<u>\$ 788,640</u>	<u>\$ (68,581)</u>
Receipts Over (Under) Expenditures	(38,494)	(38,635)		
Unencumbered Cash, Beginning	474,182	435,688		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 435,688</u>	<u>\$ 397,053</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 301	\$ 0	\$ 301
Transfers	60,000	60,000	60,000	0
	<u>60,000</u>	<u>60,301</u>	<u>\$ 60,000</u>	<u>\$ 301</u>
Expenditures				
Instruction	58,745	59,581	\$ 59,609	\$ (28)
	<u>58,745</u>	<u>59,581</u>	<u>\$ 59,609</u>	<u>\$ (28)</u>
Receipts Over (Under) Expenditures	1,255	720		
Unencumbered Cash, Beginning	58,745	60,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 60,000</u>	<u>\$ 60,720</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 271,628	\$ 265,553	\$ 388,137	\$ (122,584)
	<u>271,628</u>	<u>265,553</u>	<u>\$ 388,137</u>	<u>\$ (122,584)</u>
Expenditures				
Instruction	173,570	169,688	\$ 248,012	\$ (78,324)
Student Support Services	22,192	21,696	31,711	(10,015)
General Administration	11,680	11,419	16,690	(5,271)
School Administration	23,686	23,156	33,856	(10,700)
Central Services	3,341	3,266	4,774	(1,508)
Operations & Maintenance	16,841	16,464	24,064	(7,600)
Student Transportation Services	11,734	11,472	16,768	(5,296)
Food Service Operation	8,584	8,392	12,262	(3,870)
	<u>271,628</u>	<u>265,553</u>	<u>\$ 388,137</u>	<u>\$ (122,584)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH 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)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 409,103	\$ 331,950	\$ 325,881	\$ 6,069
County Sources	37,654	39,225	36,686	2,539
State Sources	18,226	27,526	38,448	(10,922)
	<u>464,983</u>	<u>398,701</u>	<u>\$ 401,015</u>	<u>\$ (2,314)</u>
Expenditures				
Debt Service	<u>427,143</u>	<u>427,205</u>	<u>\$ 427,205</u>	<u>\$ 0</u>
	<u>427,143</u>	<u>427,205</u>	<u>\$ 427,205</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	37,840	(28,504)		
Unencumbered Cash, Beginning	467,144	504,984		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 504,984</u>	<u>\$ 476,480</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

<u>Federal Funds</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Federal Sources		\$ 117,610	\$ 129,272
		<u>117,610</u>	<u>129,272</u>
Expenditures			
Instruction		<u>117,610</u>	<u>129,272</u>
		<u>117,610</u>	<u>129,272</u>
Receipts Over (Under) Expenditures		0	0
Unencumbered Cash, Beginning		0	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 7,942	\$ 40,796
Federal Sources	3,068	5,557
	<u>11,010</u>	<u>46,353</u>
Expenditures		
Instruction	17,073	47,632
	<u>17,073</u>	<u>47,632</u>
Receipts Over (Under) Expenditures	(6,063)	(1,279)
Unencumbered Cash, Beginning	17,053	10,990
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 10,990</u>	<u>\$ 9,711</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 254,476
	<u>0</u>	<u>254,476</u>
Expenditures		
Transfers	<u>300,000</u>	<u>54,476</u>
	<u>300,000</u>	<u>54,476</u>
Receipts Over (Under) Expenditures	(300,000)	200,000
Unencumbered Cash, Beginning	418,000	118,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 118,000</u>	<u>\$ 318,000</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 29,826	\$ 29,315
	<u>29,826</u>	<u>29,315</u>
Expenditures		
Instruction	33,123	14,854
	<u>33,123</u>	<u>14,854</u>
Receipts Over (Under) Expenditures	(3,297)	14,461
Unencumbered Cash, Beginning	102,839	99,542
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 99,542</u>	<u>\$ 114,003</u>

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2017 Seniors	\$ 2,377	\$ 0	\$ 1,899	\$ 478
Class of 2018 Juniors	1,598	3,387	4,236	749
Class of 2019 Sophomores	941	4,288	3,240	1,989
Class of 2020 Freshmen	0	233	0	233
FCCLA	453	1,204	1,076	581
Stuco	1,904	1,495	642	2,757
Thespians	5,517	2,949	4,361	4,105
Yearbook	4,011	6,329	2,880	7,460
Target	65	0	0	65
YAACL	335	0	33	302
Skills USA	0	2,527	2,527	0
Band	5,782	6,505	5,514	6,773
Vocal	1,327	0	843	484
Singers	3,584	1,479	3,714	1,349
International Club	552	0	0	552
Science Club	265	0	0	265
National Forensic League	299	169	348	120
Scholars' Bowl	1,225	809	565	1,469
Gifted	159	0	125	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Bishop Learning Lab	246	0	0	246
Cheerleaders	919	7,611	4,563	3,967
Football	1,521	645	0	2,166
Girls Volleyball	744	1,866	1,099	1,511
Girls Basketball	616	581	1,197	0
Boys Basketball	489	734	724	499
Wrestling	659	4,598	5,254	3
Cross Country	16	578	564	30
Golf	115	0	0	115
Softball	316	361	424	253
Baseball	345	1,704	1,220	829
Track	0	245	226	19
	<u>36,613</u>	<u>50,297</u>	<u>47,274</u>	<u>39,636</u>

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Sales Tax - RHS	36	3,685	3,385	336
Concessions	2,028	0	0	2,028
Student Special Events	690	0	0	690
Community Service Day	1,203	150	0	1,353
Piano Fund - Vocal/Instrument	150	0	0	150
Vocational Photography	1,701	758	(16)	2,475
Greenhouse	316	0	0	316
Project Management & Resource	38	0	0	38
Vocational Printing	520	7,307	5,008	2,819
Class of 2010 Seniors	16	0	0	16
Class of 2012 Seniors	822	0	0	822
Class of 2014 Seniors	836	0	0	836
Class of 2015 Seniors	359	0	0	359
Class of 2016 Seniors	718	0	0	718
	<u>46,046</u>	<u>62,197</u>	<u>55,651</u>	<u>52,592</u>
Remington Middle School				
Stuco	2,129	4,711	3,332	3,508
Ayres-Art	44	0	0	44
Band	1,765	63	0	1,828
Vocal	105	0	71	34
Football	0	165	152	13
Girls Volleyball	1	1248	738	511
Girls Basketball	104	336	336	104
RMS Basketball	0	252	199	53
Track RMS	1	956	625	332
Sales Tax-RMS	94	1395	1473	16
RMS Classes & Groups	4,628	8096	8067	4,657
Vending-Paper	182	119	168	133
Vending-Pop	1,256	950	954	1,252
A/R	439	153	53	539
	<u>10,748</u>	<u>18,444</u>	<u>16,168</u>	<u>13,024</u>
Remington Elementary - Potwin				
Student Activities	7,483	7,613	6,898	8,198
Pre K Classroom	91	0	91	0
	<u>7,574</u>	<u>7,613</u>	<u>6,989</u>	<u>8,198</u>
Total Agency Funds	<u>\$ 64,368</u>	<u>\$ 88,254</u>	<u>\$ 78,808</u>	<u>\$ 73,814</u>

**UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics							
Remington High School	\$ 4,251	\$ 0	\$ 24,637	\$ 21,429	\$ 7,459	\$ 0	\$ 7,459
Remington Middle School	5,501	0	10,651	9,523	6,629	0	6,629
Total District Activity Funds	<u>\$ 9,752</u>	<u>\$ 0</u>	<u>\$ 35,288</u>	<u>\$ 30,952</u>	<u>\$ 14,088</u>	<u>\$ 0</u>	<u>\$ 14,088</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-16	Receipts	Expenditures	Unencumbered Cash 6-30-17
Department of Education						
Rural Education	84.358	\$ 38,743	\$ 0	\$ 38,743	\$ 38,743	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	24,543				
National School Lunch Program	10.555	104,206				
		128,749	0	128,749	128,749	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	75,370	0	75,370	75,370	0
Career and Technical Education-Basic Grants to States	84.048	1,550	0	1,550	1,550	0
Improving Teacher Quality State Grants	84.367	15,159	0	15,159	15,159	0
		92,079	0	92,079	92,079	0
(Passes Through South Central Kansas Education Service Center)						
Department of Education						
Career and Technical Education-Basic Grants to States	84.048	4,007	0	4,007	4,007	0
Total Federal Awards		\$ 263,578	\$ 0	\$ 263,578	\$ 263,578	\$ 0