

**UNIFIED SCHOOL DISTRICT NO. 492  
ROSALIA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2017**

*BFR*

---

---

**BUSBY FORD & REIMER, LLC**

---

---

CERTIFIED PUBLIC ACCOUNTANTS

**UNIFIED SCHOOL DISTRICT NO. 492**  
**TABLE OF CONTENTS**  
**JUNE 30, 2017**

	<u>Page</u>
Independent Auditors' Report	1 – 3
<b>Financial Statement</b>	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statement	5 – 10
<b>Regulatory Required Supplementary Information</b>	
Summary of Expenditures - Actual and Budget	11
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	12
Supplemental General Fund	13
At Risk (K-12) Fund	14
Capital Outlay Fund	15
Driver Training Fund	16
Food Service Fund	17
Professional Development Fund	18
Special Education Fund	19
Vocational Education Fund	20
KPERs Contribution Fund	21
Bond and Interest Fund	22
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	23
Gifts and Grants Fund	24
Contingency Reserve Fund	25
Textbook and Student Material Revolving Fund	26
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	27 – 28
Statement of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	29
<b>Federal Award Information</b>	
Schedule of Expenditures of Federal Awards	30



---

# BUSBY FORD & REIMER, LLC

---

## CERTIFIED PUBLIC ACCOUNTANTS INDEPENDENT AUDITORS' REPORT

**Board of Education  
Unified School District No. 492  
Rosalia, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 492, Rosalia, 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. 492**

*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. 492, Rosalia, 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. 492, Rosalia, 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. 492, Rosalia, 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, 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. 492**

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 March 1, 2017. 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. 492**  
**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	\$ 24	\$ 0	\$ 2,351,589	\$ 2,351,613	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	99,230	0	802,339	850,786	50,783	1,672	52,455
At Risk (K-12)	8,869	0	105,609	114,478	0	0	0
Capital Outlay	559,738	0	126,008	106,982	578,764	0	578,764
Driver Training	7,930	0	6,516	3,598	10,848	0	10,848
Food Service	17,613	0	169,020	180,377	6,256	0	6,256
Professional Development	19,255	0	0	9,018	10,237	0	10,237
Special Education	54,680	0	360,573	399,154	16,099	0	16,099
Vocational Education	12,013	0	55,950	67,963	0	0	0
KPERs Contribution	0	0	160,556	160,556	0	0	0
Federal Funds	0	0	64,975	64,975	0	0	0
Gifts and Grants	5,872	0	4,027	4,610	5,289	0	5,289
Contingency Reserve	235,615	0	0	0	235,615	0	235,615
Textbook and Student Material							
Revolving Fund	14,947	0	14,164	13,709	15,402	0	15,402
District Activity Funds	11,090	0	17,856	16,743	12,203	0	12,203
Debt Service							
Bond and Interest	607,852	0	362,805	329,471	641,186	0	641,186
	<u>\$ 1,654,728</u>	<u>\$ 0</u>	<u>\$ 4,601,987</u>	<u>\$ 4,674,033</u>	<u>\$ 1,582,682</u>	<u>\$ 1,672</u>	<u>\$ 1,584,354</u>
Composition of Cash:				Checking and Money Market Accounts		\$ 1,630,933	
				Agency Funds		(46,579)	
						<u>\$ 1,584,354</u>	

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



**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Unified School District No. 492** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Rosalia, 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. 492**  
**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 Rental 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 \$172,078 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. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 3 - 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, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 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 \$160,556 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 \$2,899,936. 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.

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.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 4 - Compensated Absences:**

Classified Staff

A maximum of ten days of sick leave may be granted each year with a total accumulation of 60 days allowed. There is no payment for unused sick leave when an employee ceases employment with the district.

Full-time, twelve-month employees shall accrue vacation time at a rate of 10 days per year. Maximum accumulation of vacation leave is 20 days. Vacation time must be used by July 1. Part-time and temporary employees are not eligible for vacation pay.

Certified Staff

Professionally licensed employees, also referred to as teachers, will receive twelve days of personal leave time (PLT) at the beginning of each school year. PLT may be accumulated from year to year to a maximum of 80 days and the accumulated days will be referred to as sick days. Teachers who have accumulated sick leave time over 80 days will be reimbursed at a rate of \$50 for each excess day on their June paycheck. The District will grant each educator, at retirement and to the beneficiaries of the educator upon his/her death, \$50 per day for unused accumulated leave.

**Note 5- 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 6 - Interfund Transactions:**

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

	Transfer to:					
	At Risk (K-12)	Food Service	Special Education	Vocational Education	KPERS	Total
Transfer from:						
General Fund	\$ 0	\$ 0	\$ 360,573	\$ 0	\$ 160,556	\$ 521,129
Supplemental						
General Fund	105,609	26,782	0	55,950	0	188,341
	<u>\$ 105,609</u>	<u>\$ 26,782</u>	<u>\$ 360,573</u>	<u>\$ 55,950</u>	<u>\$ 160,556</u>	<u>\$ 709,470</u>

**Note 7 - 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.

**UNIFIED SCHOOL DISTRICT NO. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 8 - 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 \$1,630,933 and the bank balance was \$2,303,921. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the remaining \$2,053,921 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**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 - 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. 492**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2017**

**Note 11 - Statutory Violation:**

Expenditures in the Bond and Interest Fund exceeded the amount budgeted by \$6,601, which is a violation of K.S.A. 79-2935.

**Note 12 - 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:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2016 Series	2.00 - 3.00	6/7/16	\$1,450,000	9/1/21
Lease Purchase Agreement				
Energy Equipment	3.73	9/30/16	\$2,117,226	4/1/29

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					
2009 Series	\$ 260,000	\$ 0	\$ 260,000	\$ 0	\$ 34,035
2016 Series	1,450,000	0	0	1,450,000	25,667
	<u>1,710,000</u>	<u>0</u>	<u>260,000</u>	<u>1,450,000</u>	<u>59,702</u>
Lease Purchase Agreement					
Energy Equipment	0	2,117,226	0	2,117,226	0
	<u>\$ 1,710,000</u>	<u>\$ 2,117,226</u>	<u>\$ 260,000</u>	<u>\$ 3,567,226</u>	<u>\$ 59,702</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
	General Obligation Bonds	Lease Purchase Agreement	Total	General Obligation Bonds	Lease Purchase Agreement	Total	
2018	\$ 275,000	\$ 110,367	\$ 385,367	\$ 32,250	\$ 77,953	\$ 110,203	\$ 495,570
2019	275,000	120,509	395,509	26,750	73,742	100,492	496,001
2020	300,000	131,213	431,213	21,000	69,149	90,149	521,362
2021	295,000	142,504	437,504	13,575	64,150	77,725	515,229
2022	305,000	154,413	459,413	4,575	58,725	63,300	522,713
2023 - 2027	0	974,317	974,317	0	195,612	195,612	1,169,929
2028 - 2029	0	483,903	483,903	0	22,832	22,832	506,735
	<u>\$ 1,450,000</u>	<u>\$ 2,117,226</u>	<u>\$ 3,567,226</u>	<u>\$ 98,150</u>	<u>\$ 562,163</u>	<u>\$ 660,313</u>	<u>\$ 4,227,539</u>

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**



**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 2,477,373	\$ (134,308)	\$ 8,548	\$ 2,351,613	\$ 2,351,613	\$ 0
Special Purpose Funds						
Supplemental General	759,020	0	91,766	850,786	850,786	0
At Risk (K-12)	187,130	0	0	187,130	114,478	(72,652)
Capital Outlay	664,000	0	0	664,000	106,982	(557,018)
Driver Training	4,650	0	0	4,650	3,598	(1,052)
Food Service	194,360	0	0	194,360	180,377	(13,983)
Professional Development	35,000	0	0	35,000	9,018	(25,982)
Special Education	465,015	0	0	465,015	399,154	(65,861)
Vocational Education	103,400	0	0	103,400	67,963	(35,437)
KPERs Contribution	226,091	0	0	226,091	160,556	(65,535)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	64,975	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	4,610	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	13,709	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	16,743	XXXXXXXXXX
Debt Service						
Bond and Interest	322,870	0	0	322,870	329,471	6,601
	<u>\$ 5,438,909</u>	<u>\$ (134,308)</u>	<u>\$ 100,314</u>	<u>\$ 5,404,915</u>	<u>\$ 4,674,033</u>	<u>\$ (830,919)</u>



**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 4,627	\$ 8,540	\$ 0	\$ 8,540
State Sources	2,725,008	2,343,049	2,477,228	(134,179)
	<u>2,729,635</u>	<u>2,351,589</u>	<u>\$ 2,477,228</u>	<u>\$ (125,639)</u>
Expenditures				
Instruction	1,185,316	\$ 1,129,091	\$ 1,038,000	\$ 91,091
Student Support Services	0	2,720	57,000	(54,280)
Instructional Support Staff	11,500	22,705	21,082	1,623
General Administration	165,617	166,556	155,900	10,656
School Administration	236,102	249,686	265,000	(15,314)
Operations & Maintenance	198,744	189,052	164,000	25,052
Student Transportation Services	82,987	70,674	75,000	(4,326)
Transfers	849,489	521,129	701,391	(180,262)
Adjustment to Comply with Legal Max	0	0	(134,308)	134,308
Adjustment for Qualifying Budget Credits	0	0	8,548	(8,548)
	<u>2,729,755</u>	<u>2,351,613</u>	<u>\$ 2,351,613</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(120)	(24)		
Unencumbered Cash, Beginning	144	24		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 24</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 501,517	\$ 478,439	\$ 362,806	\$ 115,633
County Sources	51,615	42,759	40,231	2,528
State Sources	0	281,141	281,141	0
Transfers	341,887	0	0	0
	<u>895,019</u>	<u>802,339</u>	<u>\$ 684,178</u>	<u>\$ 118,161</u>
Expenditures				
Instruction	235,770	270,208	\$ 103,500	\$ 166,708
Student Support Services	128,484	101,598	113,500	(11,902)
Instructional Support Staff	7,008	7,571	8,500	(929)
General Administration	44,192	36,290	15,000	21,290
School Administration	2,274	6,903	6,000	903
Operations & Maintenance	135,381	164,832	197,520	(32,688)
Student Transportation Services	43,640	75,043	65,000	10,043
Transfers	266,565	188,341	250,000	(61,659)
Adjustment for Qualifying Budget Credits	0	0	91,766	(91,766)
	<u>863,314</u>	<u>850,786</u>	<u>\$ 850,786</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	31,705	(48,447)		
Unencumbered Cash, Beginning	67,017	99,230		
Prior Year Canceled Encumbrances	<u>508</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 99,230</u>	<u>\$ 50,783</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 127,365	\$ 105,609	\$ 182,000	\$ (76,391)
	<u>127,365</u>	<u>105,609</u>	<u>\$ 182,000</u>	<u>\$ (76,391)</u>
Expenditures				
Instruction	162,378	114,478	\$ 187,130	\$ (72,652)
	<u>162,378</u>	<u>114,478</u>	<u>\$ 187,130</u>	<u>\$ (72,652)</u>
Receipts Over (Under) Expenditures	(35,013)	(8,869)		
Unencumbered Cash, Beginning	43,882	8,869		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 8,869</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 76,275	\$ 94,841	\$ 91,924	\$ 2,917
County Sources	7,531	8,820	7,498	1,322
State Sources	0	22,347	22,347	0
Transfers	11,737	0	0	0
	<u>95,543</u>	<u>126,008</u>	<u>\$ 121,769</u>	<u>\$ 4,239</u>
Expenditures				
Instruction	0	15,980	\$ 4,000	\$ 11,980
Student Support Services	0	0	35,000	(35,000)
Instructional Support Staff	0	36,940	110,000	(73,060)
General Administration	0	10,362	5,000	5,362
Operations & Maintenance	116,543	43,700	385,000	(341,300)
Transportation	0	0	75,000	(75,000)
Facility Acquisition & Construction Services	1,000	0	50,000	(50,000)
	<u>117,543</u>	<u>106,982</u>	<u>\$ 664,000</u>	<u>\$ (557,018)</u>
Receipts Over (Under) Expenditures	(22,000)	19,026		
Unencumbered Cash, Beginning	581,738	559,738		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 559,738</u>	<u>\$ 578,764</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 4,375	\$ 3,188	\$ 0	\$ 3,188
State Sources	1,088	3,328	1,800	1,528
	<u>5,463</u>	<u>6,516</u>	<u>\$ 1,800</u>	<u>\$ 4,716</u>
Expenditures				
Instruction	<u>4,193</u>	<u>3,598</u>	<u>\$ 4,650</u>	<u>\$ (1,052)</u>
	<u>4,193</u>	<u>3,598</u>	<u>\$ 4,650</u>	<u>\$ (1,052)</u>
Receipts Over (Under) Expenditures	1,270	2,918		
Unencumbered Cash, Beginning	6,660	7,930		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,930</u>	<u>\$ 10,848</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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 <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 59,723	\$ 59,935	\$ 75,773	\$ (15,838)
State Sources	1,460	1,412	1,344	68
Federal Sources	73,033	80,891	77,401	3,490
Transfers	11,000	26,782	20,000	6,782
	<u>145,216</u>	<u>169,020</u>	<u>\$ 174,518</u>	<u>\$ (5,498)</u>
Expenditures				
Food Service Operation	<u>161,100</u>	<u>180,377</u>	<u>\$ 194,360</u>	<u>\$ (13,983)</u>
	<u>161,100</u>	<u>180,377</u>	<u>\$ 194,360</u>	<u>\$ (13,983)</u>
Receipts Over (Under) Expenditures	(15,884)	(11,357)		
Unencumbered Cash, Beginning	33,497	17,613		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 17,613</u>	<u>\$ 6,256</u>		



**UNIFIED SCHOOL DISTRICT NO. 492**  
**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				
Transfers	\$ 0	\$ 0	\$ 0	\$ 0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instruction	5,849	7,975	\$ 35,000	\$ (27,025)
Instructional Support Staff	<u>2,007</u>	<u>1,043</u>	<u>0</u>	<u>1,043</u>
	<u>7,856</u>	<u>9,018</u>	<u>\$ 35,000</u>	<u>\$ (25,982)</u>
Receipts Over (Under) Expenditures	(7,856)	(9,018)		
Unencumbered Cash, Beginning	27,111	19,255		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 19,255</u>	<u>\$ 10,237</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 417,400	\$ 360,573	\$ 430,000	\$ (69,427)
	<u>417,400</u>	<u>360,573</u>	<u>\$ 430,000</u>	<u>\$ (69,427)</u>
Expenditures				
Instruction	407,322	397,362	\$ 441,000	\$ (43,638)
Student Transportation Services	<u>24,332</u>	<u>1,792</u>	<u>24,015</u>	<u>(22,223)</u>
	<u>431,654</u>	<u>399,154</u>	<u>\$ 465,015</u>	<u>\$ (65,861)</u>
Receipts Over (Under) Expenditures	(14,254)	(38,581)		
Unencumbered Cash, Beginning	68,934	54,680		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 54,680</u>	<u>\$ 16,099</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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				
Federal Sources	\$ 1,249	\$ 0	\$ 0	\$ 0
Transfers	44,000	55,950	93,300	(37,350)
	<u>45,249</u>	<u>55,950</u>	<u>\$ 93,300</u>	<u>\$ (37,350)</u>
Expenditures				
Instruction	67,970	67,963	\$ 103,400	\$ (35,437)
	<u>67,970</u>	<u>67,963</u>	<u>\$ 103,400</u>	<u>\$ (35,437)</u>
Receipts Over (Under) Expenditures	(22,721)	(12,013)		
Unencumbered Cash, Beginning	34,734	12,013		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 12,013</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 162,665	\$ 160,556	\$ 226,091	\$ (65,535)
	<u>162,665</u>	<u>160,556</u>	<u>\$ 226,091</u>	<u>\$ (65,535)</u>
Expenditures				
Instruction	127,273	104,335	\$ 150,000	\$ (45,665)
Student Support Services	2,077	8,750	10,000	(1,250)
Instructional Support Staff	2,663	4,717	6,000	(1,283)
General Administration	6,677	14,695	15,000	(305)
School Administration	11,629	8,278	18,000	(9,722)
Operations & Maintenance	8,319	13,196	15,000	(1,804)
Student Transportation Services	1,158	1,337	5,000	(3,663)
Food Service Operation	2,869	5,248	7,091	(1,843)
	<u>162,665</u>	<u>160,556</u>	<u>\$ 226,091</u>	<u>\$ (65,535)</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. 492**  
**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 Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 296,270	\$ 261,196	\$ 251,128	\$ 10,068
County Sources	21,612	28,078	26,579	1,499
State Sources	98,191	73,531	67,628	5,903
	<u>416,073</u>	<u>362,805</u>	<u>\$ 345,335</u>	<u>\$ 17,470</u>
Expenditures				
Debt Service	331,046	319,702	\$ 322,870	\$ (3,168)
Costs of Issuance	<u>0</u>	<u>9,769</u>	<u>0</u>	<u>9,769</u>
	<u>331,046</u>	<u>329,471</u>	<u>\$ 322,870</u>	<u>\$ 6,601</u>
Receipts Over (Under) Expenditures	85,027	33,334		
Unencumbered Cash, Beginning	522,825	607,852		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 607,852</u>	<u>\$ 641,186</u>		

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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		\$ 116,123	\$ 64,975
		<u>116,123</u>	<u>64,975</u>
Expenditures			
Instruction		<u>79,919</u>	<u>64,975</u>
		<u>79,919</u>	<u>64,975</u>
Receipts Over (Under) Expenditures		36,204	0
Unencumbered Cash, Beginning		(36,204)	0
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 0</u>	<u>\$ 0</u>



**UNIFIED SCHOOL DISTRICT NO. 492**  
**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>Gifts and Grants Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 1,087	\$ 4,027
		<u>1,087</u>	<u>4,027</u>
Expenditures			
Instruction		4,545	4,610
		<u>4,545</u>	<u>4,610</u>
Receipts Over (Under) Expenditures		(3,458)	(583)
Unencumbered Cash, Beginning		9,330	5,872
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 5,872</u>	<u>\$ 5,289</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	235,615	235,615
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 235,615</u>	<u>\$ 235,615</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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>Textbook and Student Material</u>			
<u>Revolving Fund</u>			
		Prior Year Actual	Current Year Actual
Cash Receipts			
Local Sources		\$ 16,051	\$ 14,164
		<u>16,051</u>	<u>14,164</u>
Expenditures			
Instruction		<u>18,843</u>	<u>13,709</u>
		<u>18,843</u>	<u>13,709</u>
Receipts Over (Under) Expenditures		(2,792)	455
Unencumbered Cash, Beginning		17,739	14,947
Prior Year Canceled Encumbrances		<u>0</u>	<u>0</u>
Unencumbered Cash, Ending		<u>\$ 14,947</u>	<u>\$ 15,402</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Flinthills Jr/Sr High School					
FHS - Uniforms	\$ 61	\$ 0	\$ 0	\$ 61	
FMS - Girls Basketball Fundraiser	265	0	0	265	
FMS - Boy Basketball Fundraiser	35	35	35	35	
FHS - Girls Basketball Fundraiser	552	1,658	1,162	1,048	
FHS - Baseball Fundraiser	1,325	1,334	2,316	343	
FMS - Track Fundraiser	144	0	0	144	
FHS - Wrestling Fundraiser	437	120	8	549	
FHS - Boys Basketball Fundraiser	759	2,795	2,659	895	
FHS - Football Fundraiser	314	320	120	514	
FHS - Football	0	2,432	2,432	0	
FHS - Volleyball	0	5,187	5,187	0	
FHS - Basketball	0	4,584	4,584	0	
FHS - Wrestling	0	1,111	1,111	0	
FHS - Baseball/Softball	0	3,145	3,145	0	
FHS - Track	0	294	294	0	
FHS - Cross Country	0	766	766	0	
FMS - Football/Volleyball	0	2,660	2,660	0	
FMS - Basketball	0	2,834	2,834	0	
FMS - Wrestling	0	40	40	0	
FMS - Track	0	769	769	0	
Scholars Bowl/High Q/Forensics	28	1,214	1,242	0	
FHS - Cheerleading	561	3,694	1,469	2,786	
FHS - Cross Country Fundraising	153	407	145	415	
	<u>4,634</u>	<u>35,399</u>	<u>32,978</u>	<u>7,055</u>	

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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
Flinthills Jr/Sr High School (Continued)				
Flinthills Middle School	87	0	0	87
FMS - Concessions	3,267	0	0	3,267
FMS - Cheerleaders	101	1,149	79	1,171
Seniors	1,118	1,023	356	1,785
Juniors	977	4,587	5,110	454
Sophomores	1,428	736	677	1,487
Freshmen	1,128	843	1,540	431
Concessions	0	23,196	23,196	0
Letter Club	1,925	0	0	1,925
SADD	630	0	0	630
TSA	543	785	966	362
Tri-M	858	275	448	685
Stuco	830	10,975	9,623	2,182
Vocal - Choir	425	94	144	375
Band	5,089	3,310	3,248	5,151
Outdoor Classroom	3	0	0	3
Flinthills Gen. Scholarship	4,637	0	400	4,237
Dixie Spencer Scholarship Fund	1,927	0	0	1,927
Dixie Spencer Scholarship - CD	6,229	9	0	6,238
National Honor Society	10	625	0	635
Physics	83	0	0	83
FFA	4,535	18,290	16,648	6,177
Vending Machine	0	3,335	3,103	232
Total Agency Funds	<u>\$ 40,464</u>	<u>\$ 104,631</u>	<u>\$ 98,516</u>	<u>\$ 46,579</u>

**UNIFIED SCHOOL DISTRICT NO. 492**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2017**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
Flinthills Jr/Sr High School							
Yearbook	\$ 1,813	\$ 0	\$ 1,375	\$ 3,188	\$ 0	\$ 0	\$ 0
Newspaper	2,608	0	0	0	2,608	0	2,608
Drama / Play	3,177	0	15,104	12,495	5,786	0	5,786
Banner Fund	29	0	0	0	29	0	29
Miscellaneous-Interest	869	0	6	0	875	0	875
Miscellaneous	2,594	0	1,371	1,060	2,905	0	2,905
Total District Activity Funds	<u>\$ 11,090</u>	<u>\$ 0</u>	<u>\$ 17,856</u>	<u>\$ 16,743</u>	<u>\$ 12,203</u>	<u>\$ 0</u>	<u>\$ 12,203</u>



## **FEDERAL AWARD INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 492**  
**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	\$ 21,493	\$ 0	\$ 21,493	\$ 21,493	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	18,562				
National School Lunch Program	10.555	60,050				
Summer Food Service Program for Children	10.559	2,279				
		<u>80,891</u>	<u>0</u>	<u>80,891</u>	<u>80,891</u>	<u>0</u>
Department of Education						
Title I Grants to Local Educational Agencies	84.010	34,425	0	34,425	34,425	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	7,507	0	7,507	7,507	0
		<u>43,482</u>	<u>0</u>	<u>43,482</u>	<u>43,482</u>	<u>0</u>
Total Federal Awards		<u>\$ 145,866</u>	<u>\$ 0</u>	<u>\$ 145,866</u>	<u>\$ 145,866</u>	<u>\$ 0</u>