

**UNIFIED SCHOOL DISTRICT NO. 322**

Onaga, Kansas

REGULATORY BASIS  
FINANCIAL STATEMENTS  
For the year ended June 30, 2017

And

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

...*KL*...

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***Certified Public Accountants***

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UNIFIED SCHOOL DISTRICT NO. 322

Onaga, Kansas

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**Karlin & Long, LLC**  
*Certified Public Accountants*

Board of Education  
Unified School District No. 322  
Onaga, Kansas

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 322 Onaga, Kansas as of and for the year ended June 30, 2017, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1: this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 that 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 the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District No. 322, Onaga, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 322, Onaga, Kansas as of June 30, 2017 or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 322, Onaga, Kansas as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2016 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, schedule of receipts and expenditures – nonbudgeted funds, schedule of regulatory basis receipts and expenditures – agency funds and schedule of receipts, expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic

financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

A handwritten signature in black ink that reads "Karlin & Long, LLC". The signature is written in a cursive, flowing style.

Karlin & Long, LLC  
Certified Public Accountants

Lawrence, KS  
January 15, 2018

USD #322 ONAGA, KANSAS  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>General Funds</b>							
General	\$ 6	196	\$ 2,637,789	\$ 2,637,506	\$ 485	\$ 12	\$ 497
Supplemental General	43,727	699	838,784	838,610	44,600	149	44,749
<b>Special Purpose Funds</b>							
Vocational Education	55,000	0	132,937	130,137	57,800	1,141	58,941
Special Education	65,000	0	465,937	459,568	71,369		71,369
Driver Education	10,000	0	9,392	3,126	16,266		16,266
Food Service	27,000	0	204,175	194,087	37,088		37,088
Capital Outlay	212,000	24,767	298,339	291,569	243,537	5,588	249,125
Gifts and Grants	3,585	17	9,391	11,854	1,139	1,255	2,394
Professional Development	30,000	0	16,500	15,659	30,841		30,841
KPERS Special Contribution	0	0	154,048	154,048	0		0
At Risk (K-12)	115,000	0	274,796	240,000	149,796		149,796
District Activity Funds	44,807	0	201,804	198,928	47,683		47,683
Textbook Rental Fund	23,638	0	27,920	17,431	34,127		34,127
Contingency Reserve Fund	246,270	0	0	0	246,270		246,270
Title I	0	0	45,219	45,219	0		0
Kansas Reading Roadmap	6,515	0	140,109	181,817	(35,193)		(35,193)
Title V	0	0	21,477	21,477	0		0
Title IIA - Teacher Quality	0	0	12,887	12,887	0		0
<b>Trust Funds:</b>							
Expendable Scholarship Funds							
Dale Koelling Fund	15,203	0	71	1,500	13,774		13,774
Barbara Hefty Fund	3,315	0	22	1,000	2,337		2,337
Edna Casey Fund	2,529	0	16		2,545		2,545
Clarence Kroth Fund	43,186	0	323	651	42,858		42,858
Ron Marten Fund	6,130	0	33	500	5,663		5,663
Nonexpendable Scholarship Funds							
Carl/Elsie Lewis Fund	60,099	0	344	300	60,143		60,143
Rodney W. Nolte Fund	4,371	0	4	0	4,375		4,375
Grover/margot Eddy Fund	1,769	0	11	150	1,630		1,630
Gruzmacher-Gregg Fund	9,006	0	59	70	8,995		8,995
Lewis Paulsen Fund	1,410	0	10	25	1,395		1,395
Richard Deschant Fund	2,436	0	16		2,402		2,402
Schane Fund	34,899	0	200	360	34,739		34,739
Dick "Coach" Rosenfield Fund	17,231	0	117	1,624	15,724		15,724
Lucille McGuire Scholarship	0	0	25,667	0	25,667		25,667
Cecil L. Paulsen Fund	53,003	0	398	0	53,401		53,401
<b>Total Reporting Entity</b>	<b>\$ 1,137,135</b>	<b>\$ 25,679</b>	<b>\$ 5,518,795</b>	<b>\$ 5,460,153</b>	<b>\$ 1,221,456</b>	<b>\$ 8,145</b>	<b>\$ 1,229,601</b>
<b>Composition of Cash</b>							
					Checking Accounts		
					Savings Accounts		\$ 992,536
					Certificates of Deposit		281,999
					Total Cash		1,274,535
					Agency Funds per Statement 4		44,934
					Total Reporting Entity		\$ 1,229,601

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

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

USD No. 322 is a municipal corporation governed by an elected seven member board. The financial statement presents USD No. 322 (the primary government). The district has no related municipal entities.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the District for the year 2017:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long term debt) that are intended for specified purposes

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – Funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, activity accounts, etc.).

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**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 municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

**Reimbursed Expenses**

Expenditures in the amount of \$56,978 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.



UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information**

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5<sup>th</sup>.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the year 2016.

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 regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – Summary of Significant Accounting Policies (Continued)**

**Budgetary Information (Continued)**

as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Title IIA Fund	Contingency Reserve Fund
District Activity Funds	Title I Fund
Textbook Rental	Title V
Kansas Reading Roadmap Grant	

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.

**Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as expenditures.

**Use of Estimates**

The process of preparing financial statements requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated

**NOTE 2 – Deposits and Investments**

**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 government is located, or in an adjoining county if such institution has been designated as an official depository, and the bank provides an acceptable rate of return on funds. In

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments (continued)**

**Deposits (continued)**

addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District had no investments during 2017.

**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 K.S.A. 9-1405.

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance 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 \$1,274,535 and the bank balance was \$1,459,235. 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 balance was collateralized with securities held by the pledging financial institutions' agents in the district's name.

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 2 – Deposits and Investments (continued)**

**Custodial Credit Risk – Investments**

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

**NOTE 3 – Defined Benefit Pension Plan**

**Plan Description** – Onaga USD No. 322 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 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; 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 contributions rate of 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) if the Internal Revenue Code.

State Law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets 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 the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91% respectively, for the fiscal year ended June 30, 2016.

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 – Defined Benefit Pension Plan (continued)**

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 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$ 92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$154,048 for the year ended June 30, 2017.

**Net Pension Liability** At June 30, 2017 the District's proportionate share of collective net pension liability reported by KPERS was \$2,662,347. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016.

The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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 publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**NOTE 4 – Risk Management**

The District is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the district carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 – Stewardship, Compliance and Accountability**

We noted no violations of Kansas Statutes for the period under audit.

**NOTE 6 – Compensated Absences**

The district has the following policies regarding vacation and discretionary leave:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

The principles are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

Other classified personnel are eligible for compensated absences dependent upon their classification based on the following:

12-month employees, 12 days sick leave, 90 days accumulative, 3 days personal leave and 2 days bereavement leave.

10.5 month employees, 11 days sick leave, 80 days accumulative, 3 days personal leave, 2 days bereavement.

9-month employees, 9 days sick leave, 60 days accumulative, 2 days personal leave, 2 days bereavement

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 6 – Compensated Absences (continued)**

paid leave and such leave is not deducted from the employee's credit paid leave.

Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

The District has not accrued compensated absences because the amount cannot be reasonably estimated.

**NOTE 7 – Other Post Employment Benefits**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

**NOTE 8 – Contingency**

The District receives federal and state grants for specific purposes that are subject to review and audit by federal and state agencies. Such audits could result in a request for reimbursement by federal and state agencies for expenditures disallowed under the terms and conditions of the appropriate agency. 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.

UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 – Interfund Transactions**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Supplemental General Fund	K.S.A. 72-6478	\$ 35
General Fund	Capital Outlay Fund	K.S.A. 72-6478	62,032
General Fund	Driver Training Fund	K.S.A. 72-6478	5,000
General Fund	Special Education Fund	K.S.A. 72-6478	396,653
General Fund	Vocational Education Fund	K.S.A. 72-6478	20,100
General Fund	KPERS Fund	K.S.A. 72-6478	154,048
General Fund	Professional Development	K.S.A. 72-6478	7,500
General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	28,889
Supplemental General	Professional Development	K.S.A. 72-6478	9,000
Supplemental General	Special Education Fund	K.S.A. 72-6478	55,000
Supplemental General	Vocational Education Fund	K.S.A. 72-6478	107,000
Supplemental General	At Risk (K-12) Fund	K.S.A. 72-6478	245,907

**NOTE 10 – Other Long Term Obligations**

Termination Benefits – Any teacher desiring to resign from his or her primary contract for the next contract year and retiring per terms and conditions of the KPERS 85-point rule who notify the Board in writing on or before January 1 or March 1 of the current contract year shall be paid a \$1,000 or \$500 incentive in his or her final paycheck from the district.

A teacher with 20 or more years of continuous service in the district will be eligible for a bonus upon leaving the district in the amount of \$100 per discretionary leave days accumulated with a maximum of 30 days eligible.

Fringe Benefits – All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage.



UNIFIED SCHOOL DISTRICT NO. 322  
Onaga, Kansas

**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 – Other Long Term Obligations (Continued)**

If an employee elects dependent coverage, the district is required to contribute an additional 35 % toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the district's Plan 125, an employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

- A. Group health insurance
- B. Salary protection/disability
- C. Group life insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

**NOTE 11 – In Substance Receipt in Transit**

The District received \$198,531 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.

**NOTE 12 – Subsequent Events**

Subsequent events for management's review have been evaluated through January 15, 2018. The date in the prior sentence is the date the financial statements were available to be issued.

**Unified School District No. 322, Onaga, Kansas**

**Regulatory-Required**

**Supplementary Information**

**For the year ended June 30, 2017**

USD #322 ONAGA, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Funds						
General	\$ 2,699,665	\$ (118,909)	\$ 56,978	\$ 2,637,734	\$ 2,637,506	\$ (228)
Supplemental General	840,540	0	0	840,540	838,610	(1,930)
Special Purpose Funds						
Vocational Education	183,800	0	0	183,800	130,137	(53,663)
Special Education	504,999	0	0	504,999	459,568	(45,431)
Driver Training	8,750	0	0	8,750	3,126	(5,624)
Food Service	219,068	0	0	219,068	194,087	(24,981)
Capital Outlay	450,000	0	0	450,000	291,569	(158,431)
Gifts and Grants	189,101	0	0	189,101	11,854	(177,247)
Professional Development	30,001	0	0	30,001	15,659	(14,342)
KPERS Special Contribution	229,935	0	0	229,935	154,048	(75,887)
At-Risk Fund (K-12)	240,000	0	0	240,000	240,000	0

USD #322 ONAGA, KS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral tax	27		27
Federal grants			0
State aid/grants	2,580,266	2,699,159	(118,893)
Charges for services			0
Interest income	518	500	18
Miscellaneous revenues	56,978		56,978
Operating transfers			0
<b>Total Cash Receipts</b>	<u>2,637,789</u>	<u>2,699,659</u>	<u>(61,870)</u>
<b>EXPENDITURES</b>			
Instruction	1,167,303	1,150,480	16,823
Student support services	123,983	105,200	18,783
Instruction support staff	92,465	95,000	(2,535)
General administration	90,971	81,900	9,071
School administration	131,557	150,000	(18,443)
Operations and maintenance	158,811	168,200	(9,389)
Student transportation services	114,812	150,450	(35,638)
Central support services	83,347	97,000	(13,653)
Other support services		1,500	(1,500)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	674,257	699,935	(25,678)
Adjustment to comply with legal max		(118,909)	118,909
Adjustment for qualifying budget credits		56,978	(56,978)
<b>Total Expenditures</b>	<u>2,637,506</u>	<u>\$ 2,637,734</u>	<u>\$ (228)</u>
Receipts Over (Under) Expenditures	283		
Unencumbered Cash, Beginning	6		
Prior Year Cancelled Encumbrances	<u>196</u>		
Unencumbered Cash, Ending	<u>\$ 485</u>		

USD #322 ONAGA, KS  
SUPPLEMENTAL GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 468,996	\$ 483,635	\$ (14,639)
Delinquent tax	1,709	4,656	(2,947)
Motor vehicle tax	35,110	41,300	(6,190)
RV tax	1,975	1,279	696
Commercial Trucks tax	8,582	1,864	6,718
Federal grants			0
State aid/grants	322,095	322,095	0
Charges for services			0
Interest income			0
Miscellaneous revenues	282		282
Operating transfers	35		35
<b>Total Cash Receipts</b>	<u>838,784</u>	<u>854,829</u>	<u>(16,045)</u>
<b>EXPENDITURES</b>			
Instruction	171,961	153,000	18,961
Student support services	1,138	9,500	(8,362)
Instruction support staff		11,000	(11,000)
General administration	19,192	33,500	(14,308)
School administration	15,140	19,500	(4,360)
Operations and maintenance	179,434	201,000	(21,566)
Student transportation services			0
Central support services	2,882	3,500	(618)
Other support services	31,956	96,000	(64,044)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers	416,907	313,540	103,367
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>838,610</u>	<u>\$ 840,540</u>	<u>\$ (1,930)</u>
Receipts Over (Under) Expenditures	174		
Unencumbered Cash, Beginning	43,727		
Prior Year Cancelled Encumbrances	699		
<b>Unencumbered Cash, Ending</b>	<u>\$ 44,600</u>		

USD #322 ONAGA, KS  
 VOCATIONAL EDUCATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	5,169	3,800	1,369
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>127,768</u>	<u>125,000</u>	<u>2,768</u>
Total Cash Receipts	<u>132,937</u>	<u>128,800</u>	<u>4,137</u>
<b>EXPENDITURES</b>			
Instruction	130,137	183,800	(53,663)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>130,137</u>	<u>\$ 183,800</u>	<u>\$ (53,663)</u>
Receipts Over (Under) Expenditures	2,800		
Unencumbered Cash, Beginning	55,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 57,800</u>		

USD #322 ONAGA, KS  
SPECIAL EDUCATION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	12,344		12,344
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>453,593</u>	<u>440,000</u>	<u>13,593</u>
Total Cash Receipts	<u>465,937</u>	<u>440,000</u>	<u>25,937</u>
<b>EXPENDITURES</b>			
Instruction	437,276	442,799	(5,523)
Student support services			0
Instruction support staff		50	(50)
General administration			0
School administration			0
Operations and maintenance		1,000	(1,000)
Student transportation services	22,292	61,150	(38,858)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>459,568</u>	<u>\$ 504,999</u>	<u>\$ (45,431)</u>
Receipts Over (Under) Expenditures	6,369		
Unencumbered Cash, Beginning	65,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 71,369</u>		

USD #322 ONAGA, KS  
 DRIVER TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants	1,792	1,800	(8)
Charges for services	2,600		2,600
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>5,000</u>		<u>5,000</u>
Total Cash Receipts	<u>9,392</u>	<u>1,800</u>	<u>7,592</u>
<b>EXPENDITURES</b>			
Instruction	1,949	6,250	(4,301)
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance	1,177	2,500	(1,323)
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>3,126</u>	<u>\$ 8,750</u>	<u>\$ (5,624)</u>
Receipts Over (Under) Expenditures	6,266		
Unencumbered Cash, Beginning	10,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 16,266</u>		



USD #322 ONAGA, KS  
 FOOD SERVICE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants	117,042	106,685	10,357
State aid/grants	2,089	1,939	150
Charges for services	83,253	72,962	10,291
Interest income			0
Miscellaneous revenues	1,791	2,208	(417)
Operating transfers		7,003	(7,003)
<b>Total Cash Receipts</b>	<u>204,175</u>	<u>190,797</u>	<u>13,378</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations	194,087	219,068	(24,981)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>194,087</u>	<u>\$ 219,068</u>	<u>\$ (24,981)</u>
Receipts Over (Under) Expenditures	10,088		
Unencumbered Cash, Beginning	27,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 37,088</u>		

USD #322 ONAGA, KS  
 CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 177,614	\$ 167,539	\$ 10,075
Delinquent tax	407	1,712	(1,305)
Motor vehicle tax	8,785	10,601	(1,816)
RV tax	493	329	164
Commercial vehicle tax	2,664	479	2,185
Federal grants			0
State aid/grants	43,131	43,665	(534)
Charges for services			0
Interest income			0
Miscellaneous revenues	3,213	25,000	(21,787)
Operating transfers	62,032	25,000	37,032
<b>Total Cash Receipts</b>	<u>298,339</u>	<u>274,325</u>	<u>24,014</u>
<b>EXPENDITURES</b>			
Instruction	65,730	130,000	(64,270)
Student support services			0
Instruction support staff			0
General administration			0
School administration		15,000	(15,000)
Operations and maintenance	6,260	135,000	(128,740)
Student transportation services	111,823	90,000	21,823
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services	107,756	80,000	27,756
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	<u>291,569</u>	<u>\$ 450,000</u>	<u>\$ (158,431)</u>
Receipts Over (Under) Expenditures	6,770		
Unencumbered Cash, Beginning	212,000		
Prior Year Cancelled Encumbrances	<u>24,767</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 243,537</u>		

USD #322 ONAGA, KS  
GIFTS AND GRANTS FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues	9,391	179,000	(169,609)
Operating transfers			0
	<u>9,391</u>	<u>179,000</u>	<u>(169,609)</u>
Total Cash Receipts			
	<u>9,391</u>	<u>179,000</u>	<u>(169,609)</u>
<b>EXPENDITURES</b>			
Instruction	11,854	166,051	(154,197)
Student support services			0
Instruction support staff		2,000	(2,000)
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services		21,050	(21,050)
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with			
legal max			0
Adjustment for qualifying			
budget credits			0
	<u>11,854</u>	<u>189,101</u>	<u>(177,247)</u>
Total Expenditures			
	<u>11,854</u>	<u>\$ 189,101</u>	<u>\$ (177,247)</u>
Receipts Over (Under) Expenditures	(2,463)		
Unencumbered Cash, Beginning	3,585		
Prior Year Cancelled Encumbrances	<u>17</u>		
Unencumbered Cash, Ending	<u>\$ 1,139</u>		

NOTE: This is not a budgeted fund

USD #322 ONAGA, KS  
PROFESSIONAL DEVELOPMENT FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>16,500</u>		<u>16,500</u>
Total Cash Receipts	<u>16,500</u>	<u>0</u>	<u>16,500</u>
<b>EXPENDITURES</b>			
Instruction			0
Student support services	14,050	28,205	(14,155)
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services	1,609	1,796	(187)
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>15,659</u>	<u>\$ 30,001</u>	<u>\$ (14,342)</u>
Receipts Over (Under) Expenditures	841		
Unencumbered Cash, Beginning	30,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,841</u>		

USD #322 ONAGA, KS  
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	Actual	Budget	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	154,048	229,935	(75,887)
<b>Total Cash Receipts</b>	154,048	229,935	(75,887)
<b>EXPENDITURES</b>			
Instruction	103,064	150,000	(46,936)
Student support services	3,254	10,000	(6,746)
Instruction support staff	4,731	8,000	(3,269)
General administration	4,496	8,000	(3,504)
School administration	11,089	15,000	(3,911)
Operations and maintenance	10,709	14,000	(3,291)
Student transportation services	7,496	9,000	(1,504)
Central support services	4,755	10,000	(5,245)
Other support services		935	(935)
Food service operations	4,454	5,000	(546)
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
<b>Total Expenditures</b>	154,048	\$ 229,935	\$ (75,887)
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
<b>Unencumbered Cash, Ending</b>	\$ 0		

USD #322 ONAGA, KS  
 AT RISK FUND (K-12) FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
Mineral production tax			0
Federal grants			0
State aid/grants			0
Charges for services			0
Interest income			0
Miscellaneous revenues			0
Operating transfers	<u>274,796</u>	<u>190,000</u>	<u>84,796</u>
Total Cash Receipts	<u>274,796</u>	<u>190,000</u>	<u>84,796</u>
<b>EXPENDITURES</b>			
Instruction	240,000	240,000	0
Student support services			0
Instruction support staff			0
General administration			0
School administration			0
Operations and maintenance			0
Student transportation services			0
Central support services			0
Other support services			0
Food service operations			0
Student activities			0
Facility acquisition and construction services			0
Debt service			0
Operating transfers			0
Adjustment to comply with legal max			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>240,000</u>	<u>\$ 240,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	34,796		
Unencumbered Cash, Beginning	115,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 149,796</u>		

USD #322 ONAGA, KS  
NONBUDGETED FUNDS  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2017

	<u>Textbook Rental</u>	<u>Contingency Reserve</u>	<u>Title I</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants			45,219
State aid/grants			
Charges for services	27,920		
Interest income			
Miscellaneous revenues			
Operating transfers			
	<u>27,920</u>	<u>0</u>	<u>45,219</u>
<b>EXPENDITURES</b>			
Instruction	14,738		45,219
Student support services			
Instruction support staff	2,693		
General administration			
School administration			
Operations and maintenance			
Student transportation services			
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>17,431</u>	<u>0</u>	<u>45,219</u>
<b>Total Expenditures</b>			
	<u>17,431</u>	<u>0</u>	<u>45,219</u>
 Receipts Over (Under) Expenditures	 10,489	 0	 0
Unencumbered Cash, Beginning	23,638	246,270	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 34,127</u>	 <u>\$ 246,270</u>	 <u>\$ 0</u>

USD #322 ONAGA, KS  
NONBUDGETED FUNDS  
Schedule of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2017

	<u>Kansas Reading Roadmap Grant</u>	<u>Title V</u>	<u>Title IIA</u>
<b>CASH RECEIPTS</b>			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$
Delinquent tax			
Motor vehicle tax			
RV tax			
Mineral production tax			
Federal grants		21,477	12,887
State aid/grants	139,509		
Charges for services			
Interest income			
Miscellaneous revenues	600		
Operating transfers			
	<u>140,109</u>	<u>21,477</u>	<u>12,887</u>
Total Cash Receipts			
<b>EXPENDITURES</b>			
Instruction	153,654	21,477	12,887
Student support services			
Instruction support staff	264		
General administration			
School administration			
Operations and maintenance			
Student transportation services	27,899		
Central support services			
Other support services			
Food service operations			
Student activities			
Facility acquisition and construction services			
Debt service			
Operating transfers			
Adjustment for qualifying budget credits			
	<u>181,817</u>	<u>21,477</u>	<u>12,887</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(41,708)	0	0
Unencumbered Cash, Beginning	6,515	0	0
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	\$ <u><u>(35,193)</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>



USD #322 ONAGA, KS  
 AGENCY FUNDS  
 Schedule of Receipts and Disbursements  
 For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School				
FFA - Conc	\$ 6,247	\$ 8,926	\$ 9,871	\$ 5,302
FFA	12,861	24,516	21,885	15,492
FBLA - Conc	892	8,728	5,577	4,043
IRC	219	319	20	518
FBLA	750	3,125	3,624	251
Football	139	1,319	994	464
National Honor Society	4	539	535	8
SADD	85	200	176	109
Spanish Club	922	5,339	2,424	3,837
Student Council	(5)	4,804	4,238	561
Class of 2018	2,519	8,023	7,900	2,642
Class of 2015	2,000	6,375	320	8,055
Class of 2016	42	5,158	2,541	2,659
Class of 2017	3,362	29	2,398	993
Total	\$ <u>30,037</u>	\$ <u>77,400</u>	\$ <u>62,503</u>	\$ <u>44,934</u>

USD #322 ONAGA, KS  
DISTRICT ACTIVITY FUNDS  
Schedule of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>							
Grade school	\$ 6,904	\$	\$ 10,410	\$ 10,955	\$ 6,359	\$	\$ 6,359
Athletics							
High School	2,474		25,195	25,147	2,522		2,522
Athletics							
Subtotal Gate Receipts	9,378	0	35,605	36,102	8,881	0	8,881
<b>School Projects</b>							
High School							
Enrollment	0		5,639	5,519	120		120
Teacher/student need	1,923				1,923		1,923
Band supplies	2,377				2,377		2,377
Band trip	2,527				2,527		2,527
Scholars bowl	1,352			386	966		966
Spirit-FB & BB	2,061		2,727	2,773	2,015		2,015
Chess Club	1,271		130	328	1,073		1,073
Forensics	788				788		788
Faculty	9		200	50	159		159
Kays	1,880		1,490	1,216	2,154		2,154
Library	130				130		130
"O" Club	1,014				1,014		1,014
Play- Music	3,359		565	1,072	2,852		2,852
R-Squad	59			40	19		19
Student activity projects	(243)		33,737	32,363	1,131		1,131
Booster Club	510		259	41	728		728
Ag Tech	618		3,185	3,667	136		136
Yearbook	4,706		9,797	12,438	2,065		2,065
Art	1,678		331		2,009		2,009
Grade School							
Book Fair	81		2,622	1,876	827		827
Locks	342			1	341		341
Pictures	2,098		178	264	2,012		2,012
Pop	527		1,920	1,675	772		772
Student activities	426		122	406	142		142
Cheerleaders	497				497		497
Teacher/student need	4,684		103,002	98,573	9,113		9,113
Yearbook	719				719		719
Faculty	36		295	138	193		193
Subtotal School Projects	35,429	0	166,199	162,826	38,802	0	38,802
<b>Total District Activity Funds</b>	<b>\$ 44,807</b>	<b>\$ 0</b>	<b>\$ 201,804</b>	<b>\$ 198,928</b>	<b>\$ 47,683</b>	<b>\$ 0</b>	<b>\$ 47,683</b>