



BERBERICH TRAHAN & CO., P.A.  
*Certified Public Accountants*

FORT LEAVENWORTH UNIFIED SCHOOL  
DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

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FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
YEAR ENDED JUNE 30, 2017

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
REGULATORY BASIS

Year Ended June 30, 2017

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FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

FINANCIAL STATEMENT  
WITH SUPPLEMENTARY INFORMATION  
REGULATORY BASIS

Year Ended June 30, 2017

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
Fort Leavenworth Unified School District No. 207:

### **Report on the Financial Statement**

We have audited the summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Fort Leavenworth Unified School District No. 207 (the District) 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* (KMAAG) as described in Note 2; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and applicable provisions of 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 from 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 statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

An Independently Owned Member, RSM US Alliance

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

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 2 of the financial statement, the financial statement is prepared by the District 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 2 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 District 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 District 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 2.

### **Other Matters**

#### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the summary statement of regulatory basis receipts, expenditures, and unencumbered cash (the basic financial statement) as a whole. The schedules listed under supplementary information in the accompanying table of contents, including the schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards*, 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 2.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Berberich Trahan & Co., P.A.*

Topeka, Kansas  
December 6, 2017

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FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS

Year Ended June 30, 2017

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances
General fund	\$ -	\$ -
Supplemental general	-	340
Special purpose:		
Capital outlay	4,680,561	-
Food service	72,443	-
Special education	1,371,882	168
At-risk	252,207	-
Professional development	324,573	-
Parent education	35,000	-
KPERs special retirement contribution	-	-
Federal grant funds (budgeted)	1,094,244	4,985
Bilingual education	236,995	-
Textbook rental	682,140	1,636
Vending machine	1,261	-
Contingency reserve	626,834	-
Colonel Griswold Endowment	-	-
Impact Aid 7003	-	-
District activity funds	29,592	-
Total reporting entity (excluding agency funds)	<u>\$ 9,407,732</u>	<u>\$ 7,129</u>
Composition of cash:		
Checking account		
Petty cash funds		
Municipal investment pool		
Certificates of deposit		
Money market account		
Activity funds - checking accounts		
Total cash		
Agency funds per Schedule 3		
Total reporting entity (excluding agency funds)		

See accompanying notes to financial statement.



Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
\$ 11,057,516	\$ 11,057,516	\$ -	\$ 543,891	\$ 543,891
3,924,621	3,539,416	385,545	18,843	404,388
4,065,509	3,085,979	5,660,091	355,726	6,015,817
619,998	626,178	66,263	29,455	95,718
3,684,515	2,631,512	2,425,053	195,021	2,620,074
310,000	252,043	310,164	26,455	336,619
225,000	257,723	291,850	14,129	305,979
61,000	32,000	64,000	-	64,000
973,073	973,073	-	-	-
971,026	787,567	1,282,688	47,327	1,330,015
315,000	184,526	367,469	19,262	386,731
715,627	470,456	928,947	33,334	962,281
601	(125)	1,987	-	1,987
-	93,445	533,389	170	533,559
500	-	500	-	500
678,232	8,389	669,843	-	669,843
119,437	119,798	29,231	-	29,231
<u>\$ 27,721,655</u>	<u>\$ 24,119,496</u>	<u>\$ 13,017,020</u>	<u>\$ 1,283,613</u>	<u>\$ 14,300,633</u>
				\$ 167,416
				200
				9,742,566
				4,214,548
				146,672
				<u>35,029</u>
				14,306,431
				<u>(5,798)</u>
				<u>\$ 14,300,633</u>

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2017

1 - Municipal Financial Reporting Entity

Fort Leavenworth Unified School District No. 207 (the District) is a municipal corporation governed by a three-member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

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 regulatory basis fund types comprise the financial activities of the District for the year ended June 30, 2017:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all unrestricted resources except those required to be accounted for in other funds.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(b) Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The Kansas Municipal Audit and Accounting Guide (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 revenues 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 District to use the regulatory basis of accounting.

(c) Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle (Continued)

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. The District had no budget 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 statements are presented for each budgeted fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal budgets are prepared using the regulatory basis of accounting in which revenues 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 as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Textbook Rental, Vending Machine, Contingency Reserve, Colonel Griswold Endowment, Impact Aid 7003, certain federal and other grant funds and District Activity Funds

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.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle (Continued)

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

(d) Chargeable Leave Benefits

All certified employees accrue chargeable leave at the rate of 13 days per year, accumulating to a maximum of 113 days. Other employees accrue leave based on the position occupied and contract days. Vacation is accumulated at the rate of 10 to 15 days per year depending upon the employee's length of service and classification. Benefits are prorated for part-time employees.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as expenditures during the year of purchase.

(f) Use of Estimates

The preparation of the financial statement in compliance with the regulatory basis requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

3 - Deposits and Investments

At June 30, 2017, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity</u>	<u>Rating</u>
Kansas Municipal Investment Pool	\$ 9,742,566	Less than a year	Not rated

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.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*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.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Kansas statutes require that deposits be collateralized and that collateral pledged must have a fair market value equal to 100% of the deposits and investments, less insured amounts, and must be assigned for the benefit of the District. At June 30, 2017, the District's deposits were not exposed to custodial credit risk.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

3 - 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.

At June 30, 2017, the District had invested \$ 9,742,566 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

4 - In-Substance Receipt in Transit

The District received \$ 354,336 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.

5 - 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 Avenue, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Defined Benefit Pension Plan (Continued)

*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 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) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 1, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$ 92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$ 973,073 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 \$ 17,500,769. 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.



FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

5 - Defined Benefit Pension Plan (Continued)

Net Pension Liability (Continued)

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.

6 - Tax Sheltered Annuity and Deferred Compensation Plans

The District participates in a 403(b) tax sheltered annuity plan and a 457(b) deferred compensation plan (the Plans). Employees who are at least 18 years of age and work 630 hours or more annually are eligible to participate in the Plans. There are no voluntary contributions or rollover contributions allowed under the Plans. However, participants may elect to defer accumulated vacation pay, retroactive back pay and accumulated sick pay into the Plans. Distributions are made upon retirement.

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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO FINANCIAL STATEMENT  
(Continued)

8 - Interfund Transfers

The District made the following interfund transfers during fiscal year 2017. The transfers were approved by the Board of Education.

From	To	Statutory Authority	Amount
General	Bilingual Education	K.S.A. 72-6428	\$ 150,000
General	Professional Development	K.S.A. 72-6428	65,000
General	Parent Education	K.S.A. 72-6428	26,000
General	Special Education	K.S.A. 72-6428	2,237,700
General	KPERS Special Retirement Contribution	K.S.A. 72-6428	973,073
General	Textbook Rental	K.S.A. 72-6428	249,753
Supplemental General	Textbook Rental	K.S.A. 72-6433	235,874

9 - 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 for which the District carries commercial insurance. Settled claims have not exceeded commercial coverage in any of the three proceeding years. There have not been significant reductions in coverage from prior years.

## SUPPLEMENTARY INFORMATION

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

Year Ended June 30, 2017

<u>FUNDS</u>	<u>Certified Budget</u>
Governmental type funds:	
General fund	\$ 11,252,725
Supplemental general	3,539,416
Special purpose:	
Capital outlay	7,718,130
Food service	673,753
Special education	2,748,520
At-Risk	257,555
Professional development	333,015
Parent education	35,000
KPERS special retirement contribution	1,376,099
Federal grant funds (budgeted)	1,044,665
Bilingual education	184,526
	<hr/>
Totals	<u>\$ 29,163,404</u>

<u>Adjustment to Comply with Legal Max</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ (195,209)	\$ 11,057,516	\$ 11,057,516	\$ -
-	3,539,416	3,539,416	-
-	7,718,130	3,085,979	(4,632,151)
-	673,753	626,178	(47,575)
-	2,748,520	2,631,512	(117,008)
-	257,555	252,043	(5,512)
-	333,015	257,723	(75,292)
-	35,000	32,000	(3,000)
-	1,376,099	973,073	(403,026)
-	1,044,665	787,567	(257,098)
-	184,526	184,526	-
<u>\$ (195,209)</u>	<u>\$ 28,968,195</u>	<u>\$ 23,427,533</u>	

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts:			
General state aid	\$ 5,470,984	\$ 4,317,560	\$ (1,153,424)
KPERS state aid	1,376,099	973,073	(403,026)
Special education state aid	1,255,642	1,407,944	152,302
Federal impact aid	3,150,000	4,358,939	1,208,939
	<u>\$ 11,252,725</u>	<u>11,057,516</u>	<u>\$ (195,209)</u>
Expenditures, encumbrances and transfers:			
Instruction	\$ 3,443,463	4,349,002	\$ 905,539
Student support services	431,630	425,865	(5,765)
Instructional support services	48,214	43,724	(4,490)
General administration	1,063,276	720,083	(343,193)
School administration	494,485	489,107	(5,378)
Other supplemental services	1,117,244	442,608	(674,636)
Operations and maintenance	980,055	885,601	(94,454)
Transfers to other funds	3,674,358	3,701,526	27,168
Budget adjustment to comply with legal maximum	(195,209)		195,209
	<u>\$ 11,057,516</u>	<u>11,057,516</u>	<u>\$ -</u>
Cash receipts over expenditures, encumbrances and transfers		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		<u>\$ -</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Taxes	\$ 46,012	\$ 48,761	\$ 2,749
Federal aid	-	382,456	382,456
Supplemental state aid	3,493,404	3,493,404	-
Total cash receipts	<u>\$ 3,539,416</u>	<u>3,924,621</u>	<u>\$ 385,205</u>
Expenditures, encumbrances and transfers:			
Instruction	\$ 2,761,211	2,699,902	\$ (61,309)
Student support services	148,440	145,544	(2,896)
Instructional support services	423,288	346,519	(76,769)
General administration	79,368	25,996	(53,372)
Operations and maintenance	17,500	2,080	(15,420)
Other supplemental services	83,089	83,501	412
Transfers to other funds	26,520	235,874	209,354
Total expenditures, encumbrances and transfers	<u>\$ 3,539,416</u>	<u>3,539,416</u>	<u>\$ -</u>
Cash receipts over expenditures, encumbrances and transfers		385,205	
Adjustment for prior year canceled encumbrances		340	
Unencumbered cash, beginning		<u>-</u>	
Unencumbered cash, ending		<u>\$ 385,545</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts:			
Taxes	\$ 10,930	\$ 11,365	\$ 435
Federal aid	3,500,000	3,984,760	484,760
Capital outlay state aid	8,768	8,767	(1)
Interest	-	52,342	52,342
Other revenue	-	8,275	8,275
	<u>\$ 3,519,698</u>	<u>4,065,509</u>	<u>\$ 545,811</u>
Expenditures and encumbrances:			
Student support services	\$ 388,500	55,578	\$ (332,922)
Instructional support services	100,000	21,615	(78,385)
Operations and maintenance	1,154,630	869,980	(284,650)
General administration	100,000	21,285	(78,715)
Food service	-	14,641	14,641
Other support services	525,000	456,834	(68,166)
Architectural and engineering services	250,000	311,593	61,593
New building acquisition and construction	5,000,000	1,218,801	(3,781,199)
Site improvement	200,000	115,652	(84,348)
	<u>\$ 7,718,130</u>	<u>3,085,979</u>	<u>\$ (4,632,151)</u>
Cash receipts over expenditures and encumbrances		979,530	
Unencumbered cash, beginning		<u>4,680,561</u>	
Unencumbered cash, ending		<u>\$ 5,660,091</u>	

(Continued)



FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts:			
School lunches:			
Students	\$ 402,198	\$ 396,761	\$ (5,437)
Nonreimbursable	23,768	15,545	(8,223)
School breakfast	23,788	20,790	(2,998)
Federal aid	169,838	156,929	(12,909)
State aid	6,698	6,467	(231)
Other revenue	-	23,506	23,506
	<u>-</u>	<u>23,506</u>	<u>23,506</u>
Total cash receipts	<u>\$ 626,290</u>	619,998	<u>\$ (6,292)</u>
Expenditures and encumbrances:			
Food service operation	<u>\$ 673,753</u>	<u>626,178</u>	<u>\$ (47,575)</u>
Cash receipts under expenditures and encumbrances		(6,180)	
Unencumbered cash, beginning		<u>72,443</u>	
Unencumbered cash, ending		<u>\$ 66,263</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
	<u>Budget</u>	<u>Actual</u>	<u>(Under)</u>
Cash receipts and transfers:			
Federal aid	\$ 450,000	\$ 1,435,059	\$ 985,059
Transfers from general fund	1,255,642	2,237,700	982,058
Medicaid	1,000	79	(921)
Other revenue	-	11,677	11,677
	<u>-</u>	<u>11,677</u>	<u>11,677</u>
Total cash receipts and transfers	<u>\$ 1,706,642</u>	<u>3,684,515</u>	<u>\$ 1,977,873</u>
Expenditures and encumbrances:			
Instruction	\$ 2,311,591	2,279,915	\$ (31,676)
Instructional support staff	7,000	1,165	(5,835)
Special area administrative services	229,580	203,058	(26,522)
Other support services	35,172	37,423	2,251
Student support services	-	(47)	(47)
Transportation	165,177	109,998	(55,179)
	<u>165,177</u>	<u>109,998</u>	<u>(55,179)</u>
Total expenditures and encumbrances	<u>\$ 2,748,520</u>	<u>2,631,512</u>	<u>\$ (117,008)</u>
Cash receipts and transfers over expenditures and encumbrances		1,053,003	
Adjustment for prior year canceled encumbrances		168	
Unencumbered cash, beginning		<u>1,371,882</u>	
Unencumbered cash, ending		<u>\$ 2,425,053</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

AT-RISK FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	\$       -	\$   310,000	\$   310,000
Transfer from general fund	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Total cash receipts and transfers	<u>\$   10,000</u>	310,000	<u>\$   300,000</u>
Expenditures and encumbrances:			
Instruction	<u>\$   257,555</u>	<u>252,043</u>	<u>\$   (5,512)</u>
Cash receipts and transfers over expenditures and encumbrances		57,957	
Unencumbered cash, beginning		<u>252,207</u>	
Unencumbered cash, ending		<u>\$   310,164</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Transfers from other funds	\$ 15,000	\$ 65,000	\$ 50,000
Federal aid	-	160,000	160,000
	<u>\$ 15,000</u>	<u>225,000</u>	<u>\$ 210,000</u>
Expenditures and encumbrances:			
Instructional support services	<u>\$ 333,015</u>	<u>257,723</u>	<u>\$ (75,292)</u>
Cash receipts and transfers under expenditures and encumbrances		(32,723)	
Unencumbered cash, beginning		<u>324,573</u>	
Unencumbered cash, ending		<u>\$ 291,850</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

PARENT EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Under</u>
Cash receipts and transfers:			
Transfers from other funds	\$ -	\$ 26,000	\$ 26,000
Federal aid	-	35,000	35,000
	<u>\$ -</u>	<u>61,000</u>	<u>\$ 61,000</u>
Expenditures:			
Student support services	<u>\$ 35,000</u>	<u>32,000</u>	<u>\$ (3,000)</u>
Cash receipts and transfers over expenditures		29,000	
Unencumbered cash, beginning		<u>35,000</u>	
Unencumbered cash, ending		<u>\$ 64,000</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	<u>Budget</u>	<u>Actual</u>	Variance - Over (Under)
Transfers:			
Transfer from general fund	\$ 1,376,099	\$ 973,073	\$ (403,026)
Expenditures:			
Instruction	\$ 957,499	689,165	\$ (268,334)
Student support services	46,140	30,825	(15,315)
Instructional support services	49,983	39,967	(10,016)
General administration	55,742	33,304	(22,438)
School administration	57,004	46,294	(10,710)
Other support services	47,966	33,326	(14,640)
Operations and maintenance	77,760	55,673	(22,087)
Transportation	47,327	20,622	(26,705)
Food service	36,678	23,897	(12,781)
Total expenditures	<u>\$ 1,376,099</u>	<u>973,073</u>	<u>\$ (403,026)</u>
Transfers over expenditures		-	
Unencumbered cash, beginning		<u>-</u>	
Unencumbered cash, ending		<u>\$ -</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

FEDERAL GRANT FUNDS (BUDGETED)

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Title II-A Teacher Quality	Title I	Section 8007 Construction	TIP Grant
Cash receipts:				
Federal aid	\$ 23,133	\$ 97,353	\$ 256,738	\$ 14,386
Other	-	-	-	-
Total cash receipts	<u>23,133</u>	<u>97,353</u>	<u>256,738</u>	<u>14,386</u>
Expenditures and encumbrances:				
Instruction	23,133	84,578	-	2,906
Instructional support staff	-	12,775	-	10,915
Operations and maintenance	-	-	-	-
Architectural services	-	-	2,200	-
Student transportation services	-	-	-	-
Other supplemental services	-	-	-	565
Total expenditures and encumbrances	<u>23,133</u>	<u>97,353</u>	<u>2,200</u>	<u>14,386</u>
Cash receipts over (under) expenditures and encumbrances	-	-	254,538	-
Adjustment for prior year canceled encumbrances	-	-	3,451	1,084
Unencumbered cash, beginning	<u>-</u>	<u>983</u>	<u>565,177</u>	<u>-</u>
Unencumbered cash, ending	<u>\$ -</u>	<u>\$ 983</u>	<u>\$ 823,166</u>	<u>\$ 1,084</u>

(Continued)

First LEGO League	Project PRIME	Project LEADSS	NG3D Grant	Other Federal Programs	Total Actual	Total Budget	Variance - Over (Under)
\$ -	\$ 108,957	\$ 39,640	\$ -	\$ 405,146	\$ 945,353	\$ 445,444	\$ 499,909
-	-	-	10,000	15,673	25,673	-	25,673
-	108,957	39,640	10,000	420,819	971,026	\$ 445,444	\$ 525,582
-	27,573	-	9,977	-	148,167	\$ 97,708	\$ 50,459
561	57,488	115,082	-	-	196,821	-	196,821
-	-	-	-	112,044	112,044	101,289	10,755
-	-	-	-	-	2,200	450,000	(447,800)
-	-	-	-	317,996	317,996	345,668	(27,672)
-	-	-	-	9,774	10,339	50,000	(39,661)
561	85,061	115,082	9,977	439,814	787,567	\$ 1,044,665	\$ (257,098)
(561)	23,896	(75,442)	23	(18,995)	183,459		
-	-	-	-	450	4,985		
561	(5,281)	-	-	532,804	1,094,244		
\$ -	\$ 18,615	\$ (75,442)	\$ 23	\$ 514,259	\$ 1,282,688		



FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

BILINGUAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Federal aid	\$ -	\$ 165,000	\$ 165,000
Transfers from general fund	-	150,000	150,000
	<u>\$ -</u>	<u>315,000</u>	<u>\$ 315,000</u>
Expenditures and encumbrances:			
Instruction	<u>\$ 184,526</u>	<u>184,526</u>	<u>\$ -</u>
Cash receipts and transfers over expenditures and encumbrances		130,474	
Unencumbered cash, beginning		<u>236,995</u>	
Unencumbered cash, ending		<u>\$ 367,469</u>	

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

TEXTBOOK RENTAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

Cash receipts and transfers:	
Federal aid	\$ 230,000
Transfer from general fund	249,753
Transfer from supplemental general fund	<u>235,874</u>
Total cash receipts and transfers	<u>715,627</u>
Expenditures and encumbrances:	
Instruction	210,573
Books and supplies	<u>259,883</u>
Total expenditures and encumbrances	<u>470,456</u>
Cash receipts and transfers over expenditures and encumbrances	245,171
Adjustment for prior year canceled encumbrances	1,636
Unencumbered cash, beginning	<u>682,140</u>
Unencumbered cash, ending	<u><u>\$ 928,947</u></u>

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

VENDING MACHINE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

Cash receipts:	
Fees	\$ 601
Expenditures:	
Vending expenses	<u>(125)</u>
Cash receipts over expenditures	726
Unencumbered cash, beginning	<u>1,261</u>
Unencumbered cash, ending	<u><u>\$ 1,987</u></u>

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

Expenditures and encumbrances:	
School administration	\$ 93,445
Unencumbered cash, beginning	<u>626,834</u>
Unencumbered cash, ending	<u>\$ 533,389</u>

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

COLONEL GRISWOLD ENDOWMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

Cash receipts:	
Contributions	\$ 500
Unencumbered cash, beginning	<u>-</u>
Unencumbered cash, ending	<u><u>\$ 500</u></u>

(Continued)

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

IMPACT AID 7003 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
(Continued)

Year Ended June 30, 2017

Cash receipts:	
Federal aid	\$ 678,232
Expenditures:	
Instructional support staff	<u>8,389</u>
Cash receipts over expenditures	669,843
Unencumbered cash, beginning	<u>-</u>
Unencumbered cash, ending	<u><u>\$ 669,843</u></u>

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

Year Ended June 30, 2017

	Balance July 1	Cash Receipts	Cash Disbursements	Balance June 30
Patton Junior High:				
Pep club	\$ 118	\$ 1,338	\$ 973	\$ 483
Student council	884	3,698	3,518	1,064
Chief's Hearts	1,110	-	400	710
Art award	-	208	-	208
National junior	-	1,766	1,631	135
Student activities	422	4,322	4,553	191
Debate	-	165	165	-
Yearbook	646	2,000	2,604	42
Freshman Formal	2,005	960	-	2,965
	<hr/>	<hr/>	<hr/>	<hr/>
Total all funds	\$ 5,185	\$ 14,457	\$ 13,844	\$ 5,798
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
REGULATORY BASIS

Year Ended June 30, 2017

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Transfers	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Patton Junior High:								
Sales tax	\$ -	\$ -	\$ 1,292	\$ 1,295	\$ -	\$ (3)	\$ -	\$ (3)
Impress fund	577	-	16,715	16,056	-	1,236	-	1,236
Site-based council	2,351	-	12,985	11,130	-	4,206	-	4,206
Book fair	953	-	2,802	2,058	-	1,697	-	1,697
PSAT AP exams	673	-	374	358	-	689	-	689
Tournament	423	-	-	423	-	-	-	-
Odyssey of the Mind	-	-	5,488	4,948	-	540	-	540
Subtotal Patton Junior High	4,977	-	39,656	36,268	-	8,365	-	8,365
Bradley Elementary	8,341	-	21,385	24,689	-	5,037	-	5,037
Eisenhower Elementary	8,833	-	22,524	25,077	-	6,280	-	6,280
MacArthur Elementary	7,441	-	35,872	33,764	-	9,549	-	9,549
Total all funds	<u>\$ 29,592</u>	<u>\$ -</u>	<u>\$ 119,437</u>	<u>\$ 119,798</u>	<u>\$ -</u>	<u>\$ 29,231</u>	<u>\$ -</u>	<u>\$ 29,231</u>



FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2017

Grant Title	Federal CFDA Number	Program Award
U.S. Department of Agriculture:		
Passed through Kansas State Department of Education:		
Child Nutrition Cluster:		
National School Breakfast program	10.553	\$ 18,475
National School Lunch program	10.553	133,747
Special Milk	10.553	4,707
Total Child Nutrition Cluster		
Team Nutrition Training Grants	10.574	500
Total U.S. Department of Agriculture		
U.S. Department of Defense:		
Support for Student Achievement at Military Connected Schools (CYBER T.E.A.M.S.) 2015-2020	12.556	1,500,000
Support for Student Achievement at Military Connected Schools (CYBER T.E.A.M.S.) 2016-2021	12.556	1,500,000
Support for Student Achievement at Military Connected Schools (CYBER T.E.A.M.S.) 2017-2022	12.556	1,200,000
National Defense Authorization Act 2014-2015	12.558	496,863
National Defense Authorization Act 2015-2016	12.558	348,746
Total U.S. Department of Defense		
U.S. Department of Education:		
Impact Aid	84.041	11,674,583
Passed through Kansas State Department of Education:		
Title I Grants to Local Education Agencies	84.010	97,353
Special Education Cluster:		
Title VI-B	84.027	305,014
Title VI-B Discretionary 2016	84.027	14,386
Title VI-B Preschool	84.173	16,587
Title VI-B IDEA	84.027	107
Total Special Education Cluster		
Title II-A, Teacher Quality 2016	84.367	23,133
Total U.S. Department of Education		
Totals		

See accompanying notes to schedule of  
expenditures of federal awards.

Unencumbered Cash Balance July 1, 2016	Receipts and Transfers	Disbursements, Accounts Payable, Encumbrances and Transfers	Adjustment for Prior Year Canceled Encumbrances	Unencumbered Cash Balance June 30, 2017
\$ -	\$ 18,475	\$ 18,475	\$ -	\$ -
-	133,747	133,747	-	-
-	4,707	4,707	-	-
-	156,929	156,929	-	-
-	500	500	-	-
-	157,429	157,429	-	-
(5,281)	108,957	85,061	-	18,615
-	39,640	115,082	-	(75,442)
-	-	-	-	-
166,024	-	166,024	-	-
-	405,146	273,789	-	131,357
160,743	553,743	639,956	-	74,530
2,772,154	11,674,583	9,412,992	-	5,033,745
983	97,353	97,353	-	983
-	305,014	305,014	-	-
-	14,386	14,386	1,084	1,084
-	16,587	16,587	-	-
-	107	107	-	-
-	336,094	336,094	1,084	1,084
-	23,133	23,133	-	-
2,773,137	12,131,163	9,869,572	1,084	5,035,812
\$ 2,933,880	\$ 12,842,335	\$ 10,666,957	\$ 1,084	\$ 5,110,342

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2017

1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Fort Leavenworth Unified School District No. 207 (the District) under programs of the federal government for the year ended June 30, 2017. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statement. Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the regulatory basis of accounting, as described in Note 2 to the District's financial statement.

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2017

**I. Summary of Independent Auditor's Results**

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:

Adverse

Type of auditor's report issued on the basis of accounting used by the District:

Unmodified – Regulatory basis

Internal control over financial reporting:

Material weaknesses identified

None

Significant deficiencies identified that are not considered to be material weaknesses

None reported

Noncompliance material to financial statement

None

Federal Awards

Type of auditor's report issued on compliance for major programs

Unmodified

Internal control over major programs:

Material weaknesses identified

None

Significant deficiencies identified that are not considered to be material weaknesses

None reported

Findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)

None

FORT LEAVENWORTH UNIFIED SCHOOL DISTRICT NO. 207  
FORT LEAVENWORTH, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
Dollar threshold used to distinguish between type A and type B programs	\$ 750,000
Auditee qualified as low-risk auditee	No

**II. Financial Statement Findings**

No matters reported.

**III. Findings and Questioned Costs for Federal Awards**

No matters reported.



BERBERICH TRAHAN & CO., P.A.  
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

Board of Education  
Fort Leavenworth Unified School District No. 207:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Fort Leavenworth Unified School District No. 207 (the District), which comprises the summary statement of regulatory receipts, expenditures and unencumbered cash as of June 30, 2017 and the related notes to the financial statement, and have issued our report thereon dated December 6, 2017. Our report contained an adverse opinion because the financial statement was presented using accounting practices prescribed or permitted by the State of Kansas.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berberich Trahan & Co., P.A.*

December 6, 2017  
Topeka, Kansas



BERBERICH TRAHAN & CO., P.A.  
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE**

Board of Education  
Fort Leavenworth Unified School District No. 207:

**Report on Compliance for Each Major Federal Program**

We have audited Fort Leavenworth Unified School District No. 207's (the District's) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the District's major federal program for the year ended June 30, 2017. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

### **Opinion on the Major Federal Program**

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2017.

### **Report on Internal Control Over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Berberich Trahan & Co., P.A.*

December 6, 2017  
Topeka, Kansas