

**UNIFIED SCHOOL DISTRICT NO. 395
LACROSSE, KANSAS**

Primary Government Financial Statements
With Independent Auditors' Report

For the Year Ended June 30, 2017

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
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For the Year Ended June 30, 2017

TABLE OF CONTENTS

Independent Auditors' Report	1
Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
Notes to Financial Statement	5

Regulatory-Required Supplementary Information

Schedule 1 – Summary of Expenditures – Actual and Budget – Regulatory Basis	15
Schedule 2 – Schedule of Receipts and Expenditures – Regulatory Basis Individually presented by fund	

Governmental Type Funds

General Funds

2-1 General Fund.....	16
2-2 Supplemental General Fund.....	17

Special Purpose Funds

2-3 Capital Outlay Fund.....	18
2-4 Driver Training Fund.....	19
2-5 Food Service Fund.....	20
2-6 Summer School Fund.....	21
2-7 Special Education Fund.....	22
2-8 Vocational Education Fund.....	23
2-9 KPERs Special Retirement Contribution Fund	24
2-10 At-Risk (K-12) Fund.....	25
2-11 Contingency Reserve Fund	26
2-12 Textbook Rental Fund	27
2-13 Title I Fund.....	28
2-14 REAP Fund.....	29
2-15 Title II A – Teacher Quality Fund.....	30
2-16 Gifts and Grants Fund.....	31

Schedule 3 - Summary of Receipts and Disbursements – Regulatory Basis Agency Funds.....	32
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Schedule 4 – Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis District Activity Funds	33
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INDEPENDENT AUDITORS' REPORT

To the Board of Education

Unified School District No. 395 LaCrosse, Kansas

LaCrosse, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 395 LaCrosse, Kansas**, as of and for the year ended June 30, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

As described in Note 1, the financial statement is prepared by **Unified School District No. 395 LaCrosse, 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 general 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 matters discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 395 LaCrosse, Kansas** as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 395 LaCrosse, Kansas** as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated October 3, 2016. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in

accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.

Adams, Brown, Beran & Ball, Chartered

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

October 10, 2017

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, 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	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General Funds							
General Fund	\$ 46	-	2,492,613	2,492,629	30	19,895	19,925
Supplemental General Fund	-	-	847,960	830,000	17,960	7,470	25,430
Special Purpose Funds							
Capital Outlay Fund	453,168	-	185,098	193,779	444,487	63,852	508,339
Driver Training Fund	32,871	-	6,405	1,194	38,082	10	38,092
Food Service Fund	74,070	-	213,015	215,314	71,771	-	71,771
Summer School Fund	6,248	-	2,000	1,939	6,309	-	6,309
Special Education Fund	331,536	-	428,435	423,102	336,869	303	337,172
Vocational Education Fund	174,349	45	175,000	171,686	177,708	1,115	178,823
KPERs Special Retirement Contribution Fund	-	-	166,141	166,141	-	-	-
At Risk (K-12) Fund	1	-	209,934	209,934	1	-	1
Contingency Reserve Fund	223,600	-	2,263	-	225,863	-	225,863
Textbook Rental Fund	58,257	-	23,581	14,996	66,842	1,044	67,886
Title I Fund	1,396	-	58,424	57,380	2,440	-	2,440
REAP Fund	-	-	18,157	18,157	-	4,038	4,038
Title II A - Teacher Quality Fund	-	-	16,370	16,370	-	-	-
Gifts and Grants Fund	8,358	-	8,393	-	16,751	-	16,751
District Activity Funds	12,034	-	66,769	64,177	14,626	-	14,626
Total Primary Government (Excluding Agency Funds)	<u>\$ 1,375,934</u>	<u>45</u>	<u>4,920,558</u>	<u>4,876,798</u>	<u>1,419,739</u>	<u>97,727</u>	<u>1,517,466</u>
Composition of Cash							
Checking Accounts						\$	88,796
Savings Accounts							944,994
Certificates of Deposit							525,000
Total Primary Government							1,558,790
Agency Funds per Schedule 3							(41,324)
Total Primary Government (Excluding Agency Funds)							<u>\$ 1,517,466</u>

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

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 395 LaCrosse, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from those estimates.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement does not include the related municipal entity shown below. A related municipal entity is an entity established to benefit the District and/or its constituents.

United School District No. 395 School Foundation for Educational Excellence

Unified School District No. 395 School Foundation for Educational Excellence is organized as a nonprofit organization in the State of Kansas for the sole purpose of providing charitable and educational functions to **Unified School District No. 395 LaCrosse, Kansas**. The Board of Trustees of the foundation are the members of the Board of Education of the District. Unaudited financial statements can be obtained by contacting the District Clerk.

The District is the primary government as defined in GASB #61. The board of education is elected by the public. The board has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2017.

Regulatory Basis Fund Types

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

Special Purpose Fund - 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.

Agency Fund – fund used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Departure From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, and temporary notes are not presented in the financial statement.

Property Tax Calendar

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

Reimbursements

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

All legal annual operating 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 capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, REAP Fund, Title II A – Teacher Quality Fund, 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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 395 LaCrosse, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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;

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2017

repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 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%. The District does not use "peak periods". All deposits were legally secured at June 30, 2017.

At June 30, 2017, the District's carrying amount of deposits was \$1,558,790 and the bank balance was \$1,645,894. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$618,992 was covered by federal depository insurance and \$1,026,902 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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. The District had no investments at June 30, 2017.

NOTE 4 – IN-SUBSTANCE RECEIPT IN TRANSIT

Unified School District No. 395 LaCrosse, Kansas received \$179,915 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 5 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 395 LaCrosse, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2017 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 56,002
General Fund	Summer School Fund	K.S.A. 72-6428	2,000
General Fund	Special Education Fund	K.S.A. 72-6428	383,550
General Fund	At Risk (K-12) Fund	K.S.A. 72-6428	209,934
General Fund	Vocational Education Fund	K.S.A. 72-6428	167,000
General Fund	KPERS Fund	K.S.A. 72-6428	166,141
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	2,263
General Fund	Textbook Fund	K.S.A. 72-6428	7,000
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	61,198
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	43,092
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	8,000
Supplemental General Fund	Textbook Fund	K.S.A. 72-6433	3,000

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement

June 30, 2017

NOTE 6 – LITIGATION

Unified School District No. 395 LaCrosse, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 7 – RISK MANAGEMENT

Unified School District No. 395 LaCrosse, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other districts in the State to participate in Kansas Association of School Boards Risk Management Services, a public entity risk pool currently operating as a common risk management and insurance program for 111 participating members.

The District pays an annual premium to Kansas Association of School Boards Risk Management Services for its workers' compensation insurance coverage. The agreement to participate provides that the Kansas Association of School Boards Risk Management Services will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$1,000,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Association of School Boards Risk Management Services' management.

The District carries commercial insurance for all other risks of loss, including property, general liability, inland marine, automobile, linebacker, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – GRANTS AND SHARED REVENUES

Unified School District No. 395 LaCrosse, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 9 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 395 LaCrosse, Kansas did not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

NOTE 10 – OPERATING LEASES

The District entered into a lease agreement for the use of school buses with Durham School Services, LP on August 26, 2013. Payments of \$209,079 were made in 2017. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 197,971
2019	202,921

The District entered into a lease agreement for the use of two copiers with Dealers First Financial, LLC on March 14, 2014. The lease is payable in monthly payments of \$430 for 60 months. Payments of \$4,750 were

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

made in 2017. This lease was renewed in June of 2017 for \$450 per month for an additional 60 months. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 5,400
2019	5,400
2020	5,400
2021	5,400
2022	5,400

The District entered into a lease agreement for the use of one copier with Dealers First Financial, LLC on June 29, 2015. The lease is payable in monthly payments of \$70 for 60 months. Payments of \$770 were made in 2017. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 840
2019	840
2020	840

The District entered into a lease agreement for the use of one copier with Dealers First Financial, LLC on May 12, 2016. The lease is payable in monthly payments of \$180 for 60 months. Payments of \$1,980 were made in 2017. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 2,160
2019	2,160
2020	2,160
2021	1,980

The District entered into a lease agreement for the use of one copier with Dealers First Financial, LLC on May 18, 2016. The lease is payable in monthly payments of \$100 for 60 months. Payments of \$1,100 were made in 2017. Future scheduled payments to maturity are as follows:

<u>Year</u>	<u>Amount</u>
2018	\$ 1,200
2019	1,200
2020	1,200
2021	1,100

NOTE 11 – DEFERRED COMPENSATION PLAN

Unified School District No. 395 LaCrosse, Kansas sponsors a deferred compensation plan under Internal Revenue Code Section 403(b). Permanent and part-time employees are eligible to participate under the plan. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

NOTE 12 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

Unified School District No. 395 LaCrosse, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

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

State law 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 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. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$166,141 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 \$3,091,621. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 13 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 395 LaCrosse, Kansas** allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE 14 – TERMINATION BENEFITS

Unified School District No. 395 LaCrosse, Kansas provides a retirement program for certain eligible employees retiring under the KPERS Plan with at least 15 years of employment with the District. The District covers the cost of participating in the District's group health insurance plan for one year for eligible employees. Payments made on behalf of two certified retired employees under this plan totaled \$15,411 for the year ended June 30, 2017.

NOTE 15 – COMPENSATED ABSENCES

Vacation

The District's contracts with various employees permit the employees to accumulate various amounts of vacation and sick leave. The contracts state that accumulated vacation must be taken by the end of the contract date or the time will be lost.

Sick Leave

The District's policy for sick leave is that employees may accumulate a maximum of 90 days of sick leave. Any employee sick leave that exceeds the 90 day limit at the end of the school year is placed in the District's sick leave bank. The District allows for accrued sick leave to be paid upon separation of service due to retirement, work force reduction, or disability or death, provided the employee has been employed by the District for 10 or more years. The amount paid due to separation from service is equal to \$50 a day times the number of days accumulated not to exceed 60 days. No accumulated sick leave is paid to employees at separation of service for any other reason. The potential liability for sick leave at June 30, 2017 was \$35,926. This is not reflected in the financial statement.

Sick Leave Bank – The sick leave bank is voluntary and open to all teachers covered by the negotiated agreement approved by the District. The purpose of the sick leave bank is to allow staff members to contribute unused sick leave to a pool and allow participating members, who have exhausted their accumulated sick leave, to draw from the pool and avoid having their pay reduced. The sick leave bank is administered by the District pursuant to the guidelines it has established. At the end of each regular school year, any excess days a teacher has accumulated beyond 90 days will be placed in the sick leave bank. If the sick leave bank is short of 50 days after excess days are placed in the bank, then all teachers shall contribute one day to the District sick leave bank. Teachers in the District may voluntarily contribute two additional days to the bank. Days remaining in the bank at the end of the regular school year shall accumulate from year to year to a maximum of 50 days. Teachers shall not be eligible for the sick leave bank until they have depleted their current and accumulated individual sick leave. Use of the sick leave bank is subject to approval by the District after the teacher becomes eligible. The potential liability for the sick leave bank at June 30, 2017 was \$15,000. This is not reflected in the financial statement.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Notes to Financial Statement
June 30, 2017

NOTE 16 – LONG-TERM DEBT

Unified School District No. 395 LaCrosse, Kansas has the following type of long-term debt.

Lease Obligations

The District has entered into a lease agreement with an option to purchase at the expiration of the lease term.
The lease contains a fiscal funding clause.

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Notes to Financial Statement
June 30, 2017

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Obligation									
Track & Field Improvements	2.910%	6/4/2012	\$ 500,000	6/1/2022	\$ 317,762	-	(48,782)	268,980	9,555

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

	YEAR					
	2018	2019	2020	2021	2022	Total
Principal						
Lease Obligation						
Track & Field Improvements	\$ 50,543	52,013	53,527	55,085	57,812	268,980
Interest						
Lease Obligation						
Track & Field Improvements	7,794	6,324	4,810	3,252	1,650	23,830
Total Principal and Interest	\$ 58,337	58,337	58,337	58,337	59,462	292,810

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Regulatory-Required Supplementary Information

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds						
General Funds						
General Fund	\$ 2,584,009	(91,980)	600	2,492,629	2,492,629	-
Supplemental General Fund	830,000	-	-	830,000	830,000	-
Special Purpose Funds						
Capital Outlay Fund	568,361	-	-	568,361	193,779	(374,582)
Driver Training Fund	32,757	-	-	32,757	1,194	(31,563)
Food Service Fund	283,254	-	-	283,254	215,314	(67,940)
Summer School Fund	4,500	-	-	4,500	1,939	(2,561)
Special Education Fund	599,901	-	-	599,901	423,102	(176,799)
Vocational Education Fund	194,001	-	-	194,001	171,686	(22,315)
KPERs Special Retirement Contribution Fund	247,022	-	-	247,022	166,141	(80,881)
At Risk (K-12) Fund	209,934	-	-	209,934	209,934	-
Gifts and Grants Fund	8,358	-	-	8,358	-	(8,358)

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
General Fund

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
Mineral Severance Tax	\$ 532	3,342	59	3,283
Equalization Aid	2,066,717	2,066,717	2,066,717	-
KPERS State Aid	177,517	166,141	247,022	(80,881)
Special Education Aid	386,972	253,550	268,366	(14,816)
State Aid - Other	-	600	-	600
Other Local Sources				
Interest on Idle Funds	1,447	2,263	1,800	463
Total Receipts	2,633,185	2,492,613	2,583,964	(91,351)
Expenditures				
Instruction	604,808	555,743	706,913	(151,170)
Student Support Services	1,333	961	2,060	(1,099)
Instructional Support Services	22,609	26,970	20,338	6,632
General Administration	229,159	236,642	234,927	1,715
School Administration	193,009	197,579	196,979	600
Operation and Maintenance	289,439	310,821	399,902	(89,081)
Vehicle Operating Services	165,837	170,023	200,000	(29,977)
Transfers Out	1,126,990	993,890	822,890	171,000
Adjustment to Comply with Legal Max	-	-	(91,980)	91,980
Legal General Fund Budget	2,633,184	2,492,629	2,492,029	600
(a) Adjustments for Qualifying Budget Credit	-	-	600	(600)
Total Expenditures and Legal General Fund Budget	2,633,184	2,492,629	2,492,629	-
Receipts Over (Under) Expenditures	1	(16)		
Unencumbered Cash - Beginning	45	46		
Unencumbered Cash - Ending	\$ 46	30		

(a) Adjustment for Qualifying Budget Credit

State Aid Over Amount Budgeted \$ 600

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Taxes	\$ 649,803	656,811	638,851	17,960
Intergovernmental Revenue				
Equalization Aid	-	191,149	191,149	-
Other Local Sources				
Transfers In	140,197	-	-	-
Total Receipts	790,000	847,960	830,000	17,960
Expenditures				
Instruction	672,449	714,710	830,000	(115,290)
Transfers Out	117,551	115,290	-	115,290
Total Expenditures and Legal Supplemental General Fund Budget	790,000	830,000	830,000	-
Receipts Over (Under) Expenditures	-	17,960		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	17,960		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Revenues				
Taxes	\$ 125,257	121,106	120,101	1,005
Intergovernmental Revenue				
State Aid	-	6,569	6,580	(11)
Other Local Sources				
Interest on Idle Funds	301	-	-	-
Insurance Proceeds	4,941	-	-	-
Miscellaneous	792	1,421	-	1,421
Transfers In	40,180	56,002	-	56,002
Total Receipts	<u>171,471</u>	<u>185,098</u>	<u>126,681</u>	<u>58,417</u>
Expenditures				
Instruction	46,314	24,770	163,500	(138,730)
General Administration	1,093	-	-	-
School Administration	-	-	32,000	(32,000)
Operations and Maintenance	35,273	168,166	237,000	(68,834)
Facility Acquisition and Construction	69,852	843	135,861	(135,018)
Total Expenditures	<u>152,532</u>	<u>193,779</u>	<u>568,361</u>	<u>(374,582)</u>
Receipts Over (Under) Expenditures	18,939	(8,681)		
Unencumbered Cash - Beginning	<u>434,229</u>	<u>453,168</u>		
Unencumbered Cash - Ending	<u>\$ 453,168</u>	<u>444,487</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenue				
State Aid	\$ 1,224	2,176	1,440	736
Other Local Sources				
Student Fees	3,366	4,229	-	4,229
Total Receipts	4,590	6,405	1,440	4,965
Expenditures				
Instruction	5,835	129	5,887	(5,758)
Vehicle Operating Services	1,609	1,065	26,870	(25,805)
Total Expenditures	7,444	1,194	32,757	(31,563)
Receipts Over (Under) Expenditures	(2,854)	5,211		
Unencumbered Cash - Beginning	35,725	32,871		
Unencumbered Cash - Ending	\$ 32,871	38,082		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Intergovernmental Revenues				
State Aid	\$ 1,944	1,954	1,648	306
Federal Aid	87,313	84,699	84,950	(251)
Other Local Sources				
Lunch Receipts - Students	62,196	61,442	55,961	5,481
Lunch Receipts - Adults	1,501	2,872	1,710	1,162
Interest on Idle Funds	422	562	-	562
Transfers In	67,788	61,198	64,916	(3,718)
Miscellaneous	556	288	-	288
Total Receipts	221,720	213,015	<u>209,185</u>	<u>3,830</u>
Expenditures				
Food Service Operation	222,209	215,314	<u>283,254</u>	<u>(67,940)</u>
Receipts Over (Under) Expenditures	(489)	(2,299)		
Unencumbered Cash - Beginning	74,559	74,070		
Unencumbered Cash - Ending	\$ <u>74,070</u>	<u>71,771</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Summer School Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

			Current Year	
	Prior Year Actual	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts				
Transfers In	\$ 6,000	2,000	<u>-</u>	<u>2,000</u>
Expenditures				
Instruction	<u>2,910</u>	<u>1,939</u>	<u>4,500</u>	<u>(2,561)</u>
Receipts Over (Under) Expenditures	3,090	61		
Unencumbered Cash - Beginning	<u>3,158</u>	<u>6,248</u>		
Unencumbered Cash - Ending	\$ <u>6,248</u>	<u>6,309</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	\$ 424,888	426,642	268,366	158,276
Interest on Idle Funds	65	-	-	-
Miscellaneous	1,757	1,793	-	1,793
Total Receipts	426,710	428,435	268,366	160,069
Expenditures				
Instruction	368,195	363,753	414,601	(50,848)
Vehicle Operating Services	59,921	59,349	185,300	(125,951)
Total Expenditures	428,116	423,102	599,901	(176,799)
Receipts Over (Under) Expenditures	(1,406)	5,333		
Unencumbered Cash - Beginning	332,942	331,536		
Unencumbered Cash - Ending	\$ 331,536	336,869		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Vocational Education Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 168,000	175,000	19,652	155,348
Interest on Idle Funds	42	-	-	-
Total Receipts	168,042	175,000	<u>19,652</u>	<u>155,348</u>
Expenditures				
Instruction	171,125	171,686	<u>194,001</u>	<u>(22,315)</u>
Receipts Over (Under) Expenditures	(3,083)	3,314		
Unencumbered Cash - Beginning	177,432	174,349		
Prior Year Cancelled Encumbrances	-	45		
Unencumbered Cash - Ending	\$ <u>174,349</u>	<u>177,708</u>		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
KPERS Special Retirement Contribution Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Transfers In	\$ 177,517	166,141	247,022	(80,881)
Expenditures				
Instruction	134,913	117,095	172,162	(55,067)
Student Support Services	3,550	4,469	8,280	(3,811)
Instructional Support Services	3,550	2,176	8,280	(6,104)
General Administration	10,651	11,115	18,650	(7,535)
School Administration	10,651	13,408	18,650	(5,242)
Operations and Maintenance	7,101	10,085	13,500	(3,415)
Food Service	7,101	7,793	7,500	293
Total Expenditures	177,517	166,141	247,022	(80,881)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
At Risk (K-12) Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Transfers In	\$ 209,934	209,934	209,934	-
Expenditures				
Instruction	209,934	209,934	209,934	-
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	1	1		
Unencumbered Cash - Ending	\$ 1	1		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Contingency Reserve Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Transfers In	\$ 3,637	2,263
Interest on Idle Funds	104	-
Total Receipts	3,741	2,263
Expenditures		
Transfers Out	3,637	-
Receipts Over (Under) Expenditures	104	2,263
Unencumbered Cash - Beginning	223,496	223,600
Unencumbered Cash - Ending	\$ 223,600	225,863

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Textbook Rental Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	\$ 12,428	13,581
Transfers In	10,036	10,000
Total Receipts	22,464	23,581
Expenditures		
Instruction	40,145	14,996
Receipts Over (Under) Expenditures	(17,681)	8,585
Unencumbered Cash - Beginning	75,938	58,257
Unencumbered Cash - Ending	\$ 58,257	66,842

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title I Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 47,628	58,424
Expenditures		
Instruction	48,574	57,380
Receipts Over (Under) Expenditures	(946)	1,044
Unencumbered Cash - Beginning	2,342	1,396
Unencumbered Cash - Ending	\$ 1,396	2,440

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
REAP Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 16,784	18,157
Expenditures		
Instruction	16,784	18,157
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Title II A - Teacher Quality Fund
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 16,283	16,370
Expenditures		
Instruction	16,283	16,370
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS
Gifts and Grants Fund

Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis

For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Donations	\$ 8,358	8,393	-	(8,393)
Expenditures	-	-	8,358	8,358
Receipts Over (Under) Expenditures	8,358	8,393		
Unencumbered Cash - Beginning	-	8,358		
Unencumbered Cash - Ending	\$ 8,358	16,751		

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2017

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High and Middle Schools				
Class of 2016	\$ 330	-	79	251
Class of 2017	1,406	507	1,679	234
Class of 2018	4,893	3,255	6,500	1,648
Class of 2019	1,208	2,978	1,949	2,237
Class of 2020	-	3,178	2,207	971
FFA	13,412	8,776	7,802	14,386
STUCO	729	1,533	1,380	882
Spirit Club	92	-	92	-
Yearbook/Media	3,874	4,316	4,157	4,033
Speech/Drama	841	612	647	806
National Honor Society	786	-	-	786
Weight Lifting	3,078	11,446	11,290	3,234
SADD	1,470	920	497	1,893
Band	3,262	8,010	8,854	2,418
Choir	1,119	-	-	1,119
Cheerleaders	1,224	10,060	10,459	825
Industrial Arts Club	990	1,598	858	1,730
Art Club	151	363	171	343
Cheer (MS)	859	1,360	1,328	891
Stuco (MS)	189	1,970	1,199	960
Total High and Middle Schools	39,913	60,882	61,148	39,647
Grade School				
STUCO	1,220	1,112	655	1,677
Total	<u>\$ 41,133</u>	<u>61,994</u>	<u>61,803</u>	<u>41,324</u>

UNIFIED SCHOOL DISTRICT NO. 395 LACROSSE, KANSAS

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High and Middle Schools							
Athletics	\$ 4,522	-	33,053	30,707	6,868	-	6,868
School Projects							
High and Middle Schools							
Prom Party	782	-	1,107	1,888	1	-	1
Engineering and Design	1,105	-	-	-	1,105	-	1,105
Concessions	994	-	28,352	27,077	2,269	-	2,269
Book Fair	623	-	222	353	492	-	492
Site Council	354	-	-	118	236	-	236
Camp Pflaum	762	-	476	859	379	-	379
Camp Parton	115	-	-	-	115	-	115
Camp Webster	30	-	-	-	30	-	30
Camp Weigel	47	-	30	40	37	-	37
Camp Willer	87	-	-	-	87	-	87
Camp Holopirek	16	-	-	-	16	-	16
Camp Delimont	223	-	-	151	72	-	72
Camp Hedding	99	-	-	48	51	-	51
Camp Pfortmiller	52	-	11	7	56	-	56
Camp Honas	88	-	86	-	174	-	174
Camp Shetlar	-	-	171	17	154	-	154
Camp T. Delimont	34	-	-	30	4	-	4
LMS/LHS Camps	-	-	891	546	345	-	345
Boys BB	198	-	431	504	125	-	125
Girls BB	242	-	-	-	242	-	242
KS Hlth Fdn. - Stu. N	428	-	131	149	410	-	410
Big/Littles	109	-	-	109	-	-	-
Golden Belt Grant	168	-	-	-	168	-	168
Industrial Arts Equipment	100	-	-	100	-	-	-
Total High and Middle Schools	6,656	-	31,908	31,996	6,568	-	6,568
Grade School							
Book Fair/Accel. Reader	175	-	321	35	461	-	461
Concessions	681	-	1,487	1,439	729	-	729
Total Grade School	856	-	1,808	1,474	1,190	-	1,190
Total School Projects	7,512	-	33,716	33,470	7,758	-	7,758
Total District Activity Funds	\$ 12,034	-	66,769	64,177	14,626	-	14,626