

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2017

CLUBINE AND RETTELE, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
Salina, Kansas

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2017

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UNIFIED SCHOOL DISTRICT NO. 330
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INDEPENDENT AUDITORS' REPORT



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To the Board of Education
Unified School District No. 330
Eskridge, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 330, Eskridge, Kansas, as of and for the year ended June 30, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 2 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on 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 2 of the financial statement, the financial statement is prepared by Unified School District No. 330 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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 Unified School District No. 330, as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 330, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the June 30, 2017 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 receipts and disbursements – agency funds, and summary of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the June 30, 2017 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 June 30, 2017 basic financial statement. The June 30, 2017 information has been subjected to the auditing procedures applied in the audit of the June 30, 2017 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 June 30, 2017 basic financial statement or to the June 30, 2017 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 June 30, 2017 basic financial statement as a whole, on the basis of accounting described in Note 2.

The June 30, 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 June 30, 2016 basic financial statement upon which we rendered an unmodified opinion dated August 17, 2016. The June 30, 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, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such June 30, 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 June 30, 2016 basic financial statement. The June 30, 2016 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 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 June 30, 2016 basic financial statement or to the June 30, 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 June 30, 2016 comparative information is fairly stated in all material respects in relation to the June 30, 2016 basic financial statement as a whole, on the basis of accounting described in Note 2.

Clubine and Rettele, Chartered

Clubine and Rettele, Chartered

Salina, Kansas
September 8, 2017

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2017

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Add		Ending Cash Balance	Ending Cash Balance
					Unencumbered and Accounts Payable	Encumbrances and Accounts Payable		
General Funds:								
General	\$ (0.25)	\$ -	\$ 4,344,044.19	\$ 4,344,044.00	\$ (0.06)	\$ 25,084.64	\$ 25,084.58	\$ 25,084.58
Supplemental General	73,459.84	-	1,356,653.40	1,356,653.40	73,459.84	142,204.10	215,663.94	215,663.94
Special Purpose Funds:								
At Risk	15,000.00	-	242,961.00	247,950.00	10,011.00	1,750.00	11,761.00	11,761.00
Capital Outlay	1,249,089.54	19,800.00	530,865.44	329,403.92	1,470,351.06	57,916.60	1,528,267.66	1,528,267.66
Driver Training	25,363.91	-	9,062.05	10,342.20	24,083.76	-	24,083.76	24,083.76
Food Service	59,789.12	-	304,989.22	310,033.54	54,744.80	105.00	54,849.80	54,849.80
Professional Development	77,788.72	-	2,224.78	1,928.64	78,084.86	814.00	78,898.86	78,898.86
Special Education	1,231,074.74	-	1,369,863.10	1,409,695.47	1,191,242.37	2,472.40	1,193,714.77	1,193,714.77
Vocational Education	0.49	-	313,676.26	313,676.75	-	6,958.65	6,958.65	6,958.65
Health Care Reserve	257,258.87	-	513,699.91	558,930.96	212,027.82	-	212,027.82	212,027.82
KPERS Special Retirement	-	-	315,470.82	315,470.82	-	-	-	-
Contingency Reserve	378,231.19	-	120,000.00	10,177.47	488,053.72	-	488,053.72	488,053.72
Textbook	48,393.67	-	25,942.30	26,518.67	47,817.30	1,495.00	49,312.30	49,312.30
Title I	-	-	58,243.00	58,243.00	-	-	-	-
Title II-A	-	-	12,293.00	12,293.00	-	-	-	-
Perkins IV	-	-	-	-	-	-	-	-
Wellness Council Fund	509.45	-	600.00	100.00	1,009.45	-	1,009.45	1,009.45
Small Rural Schools Grant	-	-	35,993.00	35,993.00	-	150.00	150.00	150.00
Earlhor Starbird Library Grant	149,290.93	775.44	769.29	484.91	150,350.75	-	150,350.75	150,350.75
Gifts and Grants	5,124.38	-	1,800.00	2,889.22	4,035.16	-	4,035.16	4,035.16
District Activity Funds	26,423.80	-	90,879.27	67,049.67	50,253.40	-	50,253.40	50,253.40
Bond and Interest Fund:								
Bond and Interest	811,586.82	-	594,574.71	496,050.01	910,111.52	-	910,111.52	910,111.52
Trust Funds								
Bud Weems Memorial	33.36	-	0.19	-	33.55	-	33.55	33.55
Chase Hodges Memorial	-	-	-	-	-	-	-	-
Masonic Lodge	593.30	-	3.05	400.00	196.35	400.00	596.35	596.35
Iva Tomlinson Memorial	2,215.41	-	11.37	-	2,226.78	-	2,226.78	2,226.78
Richard Johnston Memorial	0.63	-	4,370.26	500.00	3,870.89	500.00	4,370.89	4,370.89
Bob Bowers Memorial	-	-	2,709.28	500.00	2,209.28	500.00	2,709.28	2,709.28
Total Reporting Entity (Excluding Agency Funds)	\$ 4,411,227.92	\$ 20,575.44	\$ 10,251,698.89	\$ 9,909,328.65	\$ 4,774,173.60	\$ 240,350.39	\$ 5,014,523.99	\$ 5,014,523.99
Composition of Cash:								
					Checking Accounts		\$ 5,101,014.15	\$ 5,101,014.15
					Agency Funds per Schedule 3		(86,490.16)	(86,490.16)
					Total Reporting Entity (Excluding Agency Funds)		\$ 5,014,523.99	\$ 5,014,523.99

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2017

Note 1 Reporting Entity

Unified School District No. 330 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

Note 2 Basis of Accounting

Regulatory Basis of Accounting. 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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

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

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital projects and tax levies for long-term debt) that are intended for a specified purpose.

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

Trust Fund - Used to report assets held in trust for the benefit of the municipality

Agency Fund - Used to report assets held by the municipality in a purely custodial capacity.

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 expense, 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, temporary notes, and compensated absences are not presented in the financial statement.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT (Cont.)
JUNE 30, 2017

Note 3 Budgetary Information

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

1. Preparation of the budget for the succeeding calendar year on or before August 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

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 fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal 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:

Health Care Reserve Fund	Title I Fund	Wellness Council Fund
Contingency Reserve Fund	Title II-A Fund	SRSA Grant Fund
Textbook Fund	Earlnor Starbird Library Grant Fund	Gifts and Grants Fund
District Activity Funds	Perkins IV Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 4 Deposits and Investments

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. At June 30, 2017, \$97,695.73 of the District's deposits were unsecured, a violation of K.S.A.9-1402.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT (Cont.)
JUNE 30, 2017

Note 4 Deposits and Investments (Cont.)

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may 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 has not designated a "peak period."

Deposits. At June 30, 2017, the District's carrying amount of deposits was \$5,101,014.15, and the bank balance was \$5,258,850.79. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$500,000.00 was covered by federal depository insurance, \$4,661,155.06 was collateralized with securities held by the pledging financial institutions agents in the District's name, and \$97,695.73 remained unsecured at June 30, 2017.

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 has no investments at June 30, 2017.

Note 5 In-Substance Receipt in Transit

The District received \$295,007.00 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. Of this receipt, \$247,354.00 was for General Fund State Aid and \$47,653.00 for Supplemental General Fund State Aid.

Note 6 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-6428	\$ 202,961.00
General Fund	Food Service Fund	K.S.A. 72-6428	34,348.00
General Fund	Capital Outlay Fund	K.S.A. 72-6428	128,774.60
General Fund	Special Education Fund	K.S.A. 72-6428	898,774.21
General Fund	Vocational Education Fund	K.S.A. 72-6428	258,991.00
General Fund	Health Reserve	K.S.A. 72-6428	29,000.00
General Fund	Contingency Reserve Fund	K.S.A. 72-6426	120,000.00
General Fund	KPERS Special Retirement Fund	K.S.A. 72-6426	315,470.82
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	308,994.79
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	54,685.26
Supplemental General Fund	At-Risk Fund	K.S.A. 72-6433	40,000.00

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT (Cont.)
JUNE 30, 2017

Note 7 Defined Benefit Pension Plan

General Information about the 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, etc. 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 66603-3869) 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 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 31, 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 \$92,917,091.00.

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 \$315,470.82 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 \$5,819,296.00. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT (Cont.)
JUNE 30, 2017

Note 8 Compensated Absences

Discretionary Leave. The District provides sick and personal leave in the form of discretionary leave for classified staff. Classified staff earn discretionary leave at the rate of 1 day per month, accumulative to 45 days for the first five years of employment. After five years of employment, discretionary leave will be earned at the rate of 1 1/2 days per month, accumulative to 45 days. Certified staff is granted 15 days of discretionary leave per year. Certified employees may roll up to 14 unused discretionary leave days into their accumulated sick days account. A maximum of 80 days can be accumulated.

Vacation Leave. The District grants full-time classified employees a paid vacation each year. Two weeks paid vacation will be allowed per year after one year of employment in a qualified position. After ten years of employment in a qualified position, three weeks paid vacation will be allowed. Employees may accumulate a maximum of six weeks of vacation leave. Employees leaving the District shall be paid for unused earned vacation leave, not to exceed 30 days, at the employees' rate of pay when employment is terminated from the District.

As of June 30, 2017, the District had a leave liability of \$623,556.00.

Note 9 Other Post Employment Benefits

As Provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Effective July 1, 2009, eligible retiring teachers shall receive a monthly benefit equal to the benefit received by active teachers, and to be used for the District's group health insurance plan for a period of 3 years or until age 65, whichever occurs first. The retiring teacher must have been participating in the District's group health insurance plan for the two consecutive school years prior to the date of retirement in order to receive this payment. Retiring teachers must remain in the District's group health insurance plan in order to receive the benefit. A retired teacher who becomes employed by another employer that offers health insurance and is eligible for full insurance benefits can no longer receive the benefit from Unified School District No. 330. Board payment for health insurance will terminate after 3 years, or after the death of the retired teacher, or upon reaching age 65. There were no qualifying teachers paid for this benefit during the fiscal year ended June 30, 2017.

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

Note 10 Termination Benefits

The District provides an early retirement program for certain eligible employees who have served at least five years in Unified School District No. 330 and are eligible for KPERs retirement benefits. Those eligible under this program will receive a one time retirement bonus of \$1,200.00. During the fiscal year ended June 30, 2017, the District paid one retirement bonus in the amount of \$1,200.00.

Note 11 Subsequent Events

The District's management has evaluated events and transactions occurring after June 30, 2017 through September 8, 2017. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENT (Cont.)
June 30, 2017

Note 12 Long-Term Debt (Cont.)

Changes in long-term liabilities for the municipality for the fiscal 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
General Obligation Bonds									
Series 2010	2.6875%	9/3/2010	\$ 3,380,000.00	9/1/2020	\$ 2,005,000.00	\$ -	\$ 360,000.00	\$ 1,645,000.00	\$ 55,306.26
Series 2011 - Refunding	4.00%	10/25/2011	2,125,000.00	9/1/2024	2,055,000.00	-	15,000.00	2,040,000.00	65,743.75
Total General Obligation Bonds					<u>4,060,000.00</u>	<u>-</u>	<u>375,000.00</u>	<u>3,685,000.00</u>	<u>121,050.01</u>
Capital Lease									
2015 Blue Bird Bus	3.08%	4/5/2014	98,146.00	4/15/2018	39,826.32	-	19,611.15	20,215.17	1,226.65
Total Contractual Indebtedness					<u>\$ 4,099,826.32</u>	<u>\$ -</u>	<u>\$ 394,611.15</u>	<u>\$ 3,705,215.17</u>	<u>\$ 122,276.66</u>

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

	Year					Total
	2018	2019	2020	2021	2022	2023-2025
Principal:						
General Obligation Bonds						
Series 2010	\$ 375,000.00	\$ 400,000.00	\$ 425,000.00	\$ 445,000.00	\$ -	\$ 1,645,000.00
Series 2011 - Refunding	15,000.00	15,000.00	15,000.00	20,000.00	455,000.00	1,520,000.00
Capital Lease						-
2015 Blue Bird Bus	20,215.17	-	-	-	-	20,215.17
Total Principal	<u>\$ 410,215.17</u>	<u>\$ 415,000.00</u>	<u>\$ 440,000.00</u>	<u>\$ 465,000.00</u>	<u>\$ 455,000.00</u>	<u>\$ 3,705,215.17</u>
Interest:						
General Obligation Bonds						
Series 2010	\$ 44,281.26	\$ 32,656.26	\$ 20,281.26	\$ 6,953.13	\$ -	\$ 104,171.91
Series 2011 - Refunding	65,481.25	65,143.75	65,806.25	64,412.50	56,793.75	75,562.50
Capital Lease						
2015 Blue Bird Bus	622.63	-	-	-	-	622.63
Total Interest	<u>110,385.14</u>	<u>97,800.01</u>	<u>86,087.51</u>	<u>71,365.63</u>	<u>56,793.75</u>	<u>497,994.54</u>
Total Principal and Interest	<u>\$ 520,600.31</u>	<u>\$ 512,800.01</u>	<u>\$ 526,087.51</u>	<u>\$ 536,365.63</u>	<u>\$ 511,793.75</u>	<u>\$ 4,203,209.71</u>

**UNIFIED SCHOOL DISTRICT NO. 330
ESKRIDGE, KANSAS**

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

FOR THE YEAR ENDED JUNE 30, 2017

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
Summary of Expenditures, Actual and Budget - Regulatory Basis
For the Fiscal Year Ended June 30, 2017

Fund	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	\$ 4,485,177.00	\$ (141,133.00)	-	\$ 4,344,044.00	\$ 4,344,044.00	\$ -
Supplemental General	1,364,541.00	-	-	1,364,541.00	1,356,653.40	(7,887.60)
Special Purpose Funds						
At Risk	262,950.00	-	-	262,950.00	247,950.00	(15,000.00)
Capital Outlay	1,085,000.00	-	-	1,085,000.00	309,603.92	(775,396.08)
Driver Training	31,814.00	-	-	31,814.00	10,342.20	(21,471.80)
Food Service	334,530.00	-	-	334,530.00	310,033.54	(24,496.46)
Professional Development	77,789.00	-	-	77,789.00	1,928.64	(75,860.36)
Special Education	2,121,118.00	-	-	2,121,118.00	1,409,695.47	(711,422.53)
Vocational Education	343,991.00	-	-	343,991.00	313,676.75	(30,314.25)
KPERS Special Retirement	434,238.00	-	-	434,238.00	315,470.82	(118,767.18)
Bond and Interest Fund						
Bond and Interest	496,350.00	-	-	496,350.00	496,050.01	(299.99)

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

General Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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 Revenue:				
Mineral Tax	\$ 85.98	\$ 91.37	\$ 80.00	\$ 11.37
Interest	-	-	5,000.00	(5,000.00)
State Aid				
General State Aid	3,275,912.00	3,275,912.00	3,275,912.00	-
Supplemental General State Aid	406,169.00	-	-	-
Special Education Services Aid	750,808.00	752,570.00	769,947.00	(17,377.00)
Capital Outlay State Aid	5,524.00	-	-	-
KPERS State Aid	314,608.74	315,470.82	434,238.00	(118,767.18)
Total Receipts	<u>4,753,107.72</u>	<u>4,344,044.19</u>	<u>\$ 4,485,177.00</u>	<u>\$ (141,132.81)</u>
Expenditures				
Instruction	1,259,123.51	1,607,025.68	\$ 1,932,012.00	\$ (324,986.32)
Student Support Services	77,960.91	76,151.03	80,633.00	(4,481.97)
Instructional Support Services	6,321.13	4,645.35	4,300.00	345.35
School Administration	305,570.51	363,075.76	392,850.00	(29,774.24)
Transportation	305,544.78	304,826.55	399,908.00	(95,081.45)
Operating Transfers	2,798,587.16	1,988,319.63	1,675,474.00	312,845.63
Adjustment to Comply with Legal Max	-	-	(141,133.00)	141,133.00
Total Expenditures	<u>4,753,108.00</u>	<u>4,344,044.00</u>	<u>\$ 4,344,044.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(0.28)	0.19		
Unencumbered Cash, Beginning	<u>0.03</u>	<u>(0.25)</u>		
Unencumbered Cash, Ending	<u>\$ (0.25)</u>	<u>\$ (0.06)</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Supplemental General Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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 Revenue:				
Ad Valorem Property Tax	\$ 798,753.80	\$ 785,419.33	\$ 8,499.00	\$ 776,920.33
Delinquent	13,609.26	13,341.98	12,349.00	992.98
Motor Vehicle	87,012.08	85,175.47	79,542.00	5,633.47
Recreational Vehicle	1,456.70	1,568.22	1,330.00	238.22
Commercial Vehicle		1,336.40	1,918.00	(581.60)
State Aid				
Supplemental General State Aid	-	469,812.00	469,811.00	1.00
Operating Transfers	537,169.00	-	-	-
Total Receipts	<u>1,438,000.84</u>	<u>1,356,653.40</u>	<u>\$ 573,449.00</u>	<u>\$ 783,204.40</u>
Expenditures				
Instructional Support Services	130,331.09	126,069.40	\$ 146,943.00	\$ (20,873.60)
General Administration	143,984.87	138,329.23	179,803.00	(41,473.77)
Operations and Maintenance	607,901.39	604,581.49	791,442.00	(186,860.51)
Other Supplemental Services	87,100.31	83,993.23	116,353.00	(32,359.77)
Operating Transfers	395,223.34	403,680.05	130,000.00	273,680.05
Total Expenditures	<u>1,364,541.00</u>	<u>1,356,653.40</u>	<u>\$ 1,364,541.00</u>	<u>\$ (7,887.60)</u>
Receipts Over (Under) Expenditures	73,459.84	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>73,459.84</u>		
Unencumbered Cash, Ending	<u>\$ 73,459.84</u>	<u>\$ 73,459.84</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

At Risk Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
Operating Transfers	\$ 534,300.00	\$ 242,961.00	\$ 247,950.00	\$ (4,989.00)
Expenditures				
Instruction	534,300.00	247,950.00	\$ 262,950.00	\$ (15,000.00)
Receipts Over (Under) Expenditures	-	(4,989.00)		
Unencumbered Cash, Beginning	15,000.00	15,000.00		
Unencumbered Cash, Ending	\$ 15,000.00	\$ 10,011.00		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Capital Outlay Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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 Revenue:				
Ad Valorem Property Tax	\$ 310,088.51	\$ 299,065.20	\$ 286,968.00	\$ 12,097.20
Delinquent	3,521.96	3,903.87	4,432.00	(528.13)
Motor Vehicle	19,809.55	30,665.21	29,039.00	1,626.21
Recreational Vehicle	338.20	555.02	475.00	80.02
State Aid	5,524.00	60,306.00	60,583.00	(277.00)
Interest	2,699.85	7,595.54	2,000.00	5,595.54
Operating Transfers	324,316.76	128,774.60	-	128,774.60
Total Receipts	<u>666,298.83</u>	<u>530,865.44</u>	<u>\$ 383,497.00</u>	<u>\$ 147,368.44</u>
Expenditures				
Instruction	9,341.73	18,346.26	\$ 345,000.00	\$ (326,653.74)
Operations and Maintenance	69,602.30	83,422.16	290,000.00	(206,577.84)
Transportation	92,292.00	109,926.46	130,000.00	(20,073.54)
Facility Acquisition and Construction	<u>211,522.49</u>	<u>97,909.04</u>	<u>320,000.00</u>	<u>(222,090.96)</u>
Total Expenditures	<u>382,758.52</u>	<u>309,603.92</u>	<u>\$ 1,085,000.00</u>	<u>\$ (775,396.08)</u>
Receipts Over (Under) Expenditures	283,540.31	221,261.52		
Unencumbered Cash, Beginning	<u>965,549.23</u>	<u>1,249,089.54</u>		
Unencumbered Cash, Ending	<u>\$ 1,249,089.54</u>	<u>\$ 1,470,351.06</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Driver Training Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
State Aid				
State Safety Aid	\$ 2,108.00	\$ 3,968.00	\$ 2,700.00	\$ 1,268.00
Fees	3,936.00	3,755.00	3,750.00	5.00
Interest	354.82	1,339.05	-	1,339.05
Total Receipts	<u>6,398.82</u>	<u>9,062.05</u>	<u>\$ 6,450.00</u>	<u>\$ 2,612.05</u>
Expenditures				
Instruction	8,152.69	7,497.85	\$ 11,700.00	\$ (4,202.15)
Instructional Support Staff	75.00	65.00	300.00	(235.00)
Vehicle Operating Service	1,208.71	2,779.35	19,814.00	(17,034.65)
Total Expenditures	<u>9,436.40</u>	<u>10,342.20</u>	<u>\$ 31,814.00</u>	<u>\$ (21,471.80)</u>
Receipts Over (Under) Expenditures	(3,037.58)	(1,280.15)		
Unencumbered Cash, Beginning	<u>28,401.49</u>	<u>25,363.91</u>		
Unencumbered Cash, Ending	<u>\$ 25,363.91</u>	<u>\$ 24,083.76</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Food Service Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
State Aid				
Food Service Aid	\$ 2,490.21	\$ 2,323.20	\$ 2,200.00	\$ 123.20
Federal Aid				
Food Service Aid	118,562.83	119,822.72	119,279.00	543.72
Grant	250.00	2,000.00	-	2,000.00
Local Receipts	141,311.25	145,136.74	148,461.00	(3,324.26)
Interest	449.03	1,358.56	454.00	904.56
Operating Transfers	35,000.00	34,348.00	4,348.00	30,000.00
Total Receipts	<u>298,063.32</u>	<u>304,989.22</u>	<u>\$ 274,742.00</u>	<u>\$ 30,247.22</u>
Expenditures				
Food Service Operation	<u>306,882.28</u>	<u>310,033.54</u>	<u>\$ 334,530.00</u>	<u>\$ (24,496.46)</u>
Receipts Over (Under) Expenditures	(8,818.96)	(5,044.32)		
Unencumbered Cash, Beginning	<u>68,608.08</u>	<u>59,789.12</u>		
Unencumbered Cash, Ending	<u>\$ 59,789.12</u>	<u>\$ 54,744.80</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Professional Development Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
Interest	\$ -	\$ 2,224.78	\$ -	\$ 2,224.78
Expenditures				
Support Services	3,297.99	1,928.64	\$ 77,789.00	\$ (75,860.36)
Receipts Over (Under) Expenditures	(3,297.99)	296.14		
Unencumbered Cash, Beginning	81,086.71	77,788.72		
Unencumbered Cash, Ending	\$ 77,788.72	\$ 78,084.86		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Special Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
Medicaid Reimbursement	\$ 52,713.12	\$ 37,014.75	\$ -	\$ 37,014.75
Early Childhood Fees	320.00	250.00	-	250.00
Federal Aid				
Special Education - Grants to States	105,344.00	111,307.00	119,798.00	(8,491.00)
Special Education - Preschool Grants	7,677.00	7,807.00	-	7,807.00
Interest	2,426.02	5,715.35	-	5,715.35
Other Revenue	-	-	300.00	(300.00)
Operating Transfers	<u>1,230,889.00</u>	<u>1,207,769.00</u>	<u>769,947.00</u>	<u>437,822.00</u>
Total Receipts	<u>1,399,369.14</u>	<u>1,369,863.10</u>	<u>\$ 890,045.00</u>	<u>\$ 479,818.10</u>
Expenditures				
Instruction	1,035,115.31	1,063,833.54	\$ 1,677,926.00	\$ (614,092.46)
Student Support Services	184,611.39	187,432.06	196,457.00	(9,024.94)
Instructional Support Staff	12,621.72	13,810.82	18,285.00	(4,474.18)
General Administration	315.00	365.00	365.00	-
School Administration	84,605.95	71,960.98	91,672.00	(19,711.02)
Vehicle Operating Services	<u>74,149.36</u>	<u>72,293.07</u>	<u>136,413.00</u>	<u>(64,119.93)</u>
Total Expenditures	<u>1,391,418.73</u>	<u>1,409,695.47</u>	<u>\$ 2,121,118.00</u>	<u>\$ (711,422.53)</u>
Receipts Over (Under) Expenditures	7,950.41	(39,832.37)		
Unencumbered Cash, Beginning	<u>1,223,124.33</u>	<u>1,231,074.74</u>		
Unencumbered Cash, Ending	<u>\$ 1,231,074.74</u>	<u>\$ 1,191,242.37</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Vocational Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
Operating Transfers	\$ 213,003.00	\$ 313,676.26	\$ 343,991.00	\$ (30,314.74)
Expenditures				
Instruction	267,085.85	280,934.68	\$ 302,997.00	\$ (22,062.32)
Instructional Support Staff	5,117.17	8,969.07	10,000.00	(1,030.93)
School Administration	3,400.00	3,470.00	3,470.00	-
Operations and Maintenance	19,118.49	17,445.00	24,666.00	(7,221.00)
Other Supplemental Services	2,800.00	2,858.00	2,858.00	-
Total Expenditures	297,521.51	313,676.75	\$ 343,991.00	\$ (30,314.25)
Receipts Over (Under) Expenditures	(84,518.51)	(0.49)		
Unencumbered Cash, Beginning	84,519.00	0.49		
Unencumbered Cash, Ending	\$ 0.49	\$ -		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Health Care Reserve Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Employee Contributions	\$ 427,246.41	\$ 476,129.00
Other Local Sources	5,813.46	6,474.41
Interest	310.82	393.75
Stop Loss	11,392.53	1,702.75
Operating Transfers	-	29,000.00
Total Receipts	<u>444,763.22</u>	<u>513,699.91</u>
Expenditures	<u>352,270.29</u>	<u>558,930.96</u>
Receipts Over (Under) Expenditures	92,492.93	(45,231.05)
Unencumbered Cash, Beginning	<u>164,765.94</u>	<u>257,258.87</u>
Unencumbered Cash, Ending	<u>\$ 257,258.87</u>	<u>\$ 212,027.82</u>

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

KPERs Special Retirement Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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				
State Aid				
KPERs Employer Contributions	\$ 314,608.74	\$ 315,470.82	\$ 434,238.00	\$ (118,767.18)
Expenditures				
KPERs Retirement	314,608.74	315,470.82	\$ 434,238.00	\$ (118,767.18)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Contingency Reserve Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers	<u>\$ 130,000.00</u>	<u>\$ 120,000.00</u>
Expenditures		
Instruction	131,000.00	-
General Administration	-	10,177.47
Operating Transfers	<u>-</u>	<u>-</u>
Total Expenditures	<u>131,000.00</u>	<u>10,177.47</u>
Receipts Over (Under) Expenditures	(1,000.00)	109,822.53
Unencumbered Cash, Beginning	<u>379,231.19</u>	<u>378,231.19</u>
Unencumbered Cash, Ending	<u>\$ 378,231.19</u>	<u>\$ 488,053.72</u>

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Textbook Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Fees	\$ 27,314.83	\$ 25,942.30
Expenditures		
Instruction	21,449.48	26,518.67
Receipts Over (Under) Expenditures	5,865.35	(576.37)
Unencumbered Cash, Beginning	42,528.32	48,393.67
Unencumbered Cash, Ending	\$ 48,393.67	\$ 47,817.30

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Title I Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal 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		
Title I Grants to Local Education Agencies	\$ 58,815.00	\$ 58,243.00
Expenditures		
Instruction	51,953.98	51,372.44
General Administration	6,861.02	6,870.56
Total Expenditures	58,815.00	58,243.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Title IIA Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal 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		
Improving Teacher Quality State Grants	\$ 12,625.00	\$ 12,293.00
Expenditures		
Instruction	437.57	355.53
Instructional Support Service	11,971.43	11,717.47
General Administration	216.00	220.00
Total Expenditures	12,625.00	12,293.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Perkins IV Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal 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		
Career and Technical Education Grants	\$ 5,500.00	\$ -
Expenditures		
Instruction	4,500.00	-
Instructional Support Service	1,000.00	-
Total Expenditures	5,500.00	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Wellness Council Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
State Aid		
School Wellness Policy Project	\$ 150.00	\$ 600.00
Expenditures		
Instructional Support Services	100.00	100.00
Receipts Over (Under) Expenditures	50.00	500.00
Unencumbered Cash, Beginning	459.45	509.45
Unencumbered Cash, Ending	\$ 509.45	\$ 1,009.45

SRSA Small Rural Schools Grant Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal 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		
Small Rural School Achievement Program	\$ 33,538.00	\$ 35,993.00
Expenditures		
Instruction	21,049.56	15,528.33
Instructional Support Services	12,488.44	20,464.67
Total Expenditures	33,538.00	35,993.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Earlnor Starbird Library Grant Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 274.53	\$ 769.29
Expenditures		
Library Services	733.92	(290.53)
Receipts Over (Under) Expenditures	(459.39)	1,059.82
Unencumbered Cash, Beginning	149,750.32	149,290.93
Unencumbered Cash, Ending	\$ 149,290.93	\$ 150,350.75

Gifts and Grants Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Gifts and Grants	\$ 14,500.50	\$ 1,800.00
Expenditures		
Instruction	11,650.71	1,069.79
Instructional Support Services	1,017.39	1,019.43
Food Service Operation	700.00	800.00
Total Expenditures	13,368.10	2,889.22
Receipts Over (Under) Expenditures	1,132.40	(1,089.22)
Unencumbered Cash, Beginning	3,991.98	5,124.38
Unencumbered Cash, Ending	\$ 5,124.38	\$ 4,035.16

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Bond and Interest Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal 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 Revenue:				
Ad Valorem Tax	\$ 389,214.70	\$ 440,968.94	\$ 427,704.00	\$ 13,264.94
Delinquent Tax	6,805.53	6,840.09	6,029.00	811.09
Motor Vehicle Tax	41,876.23	42,424.89	39,943.00	2,481.89
Recreational Vehicle Tax	701.89	768.52	652.00	116.52
State Aid				
School District Capital Improvement	83,425.00	99,210.00	99,210.00	-
Interest	1,639.05	4,362.27	1,000.00	3,362.27
Total Receipts	<u>523,662.40</u>	<u>594,574.71</u>	<u>\$ 574,538.00</u>	<u>\$ 20,036.71</u>
Expenditures				
Principal	360,000.00	375,000.00	\$ 375,000.00	\$ -
Interest	130,734.39	121,050.01	121,050.00	0.01
Commission & Postage	-	-	300.00	(300.00)
Total Expenditures	<u>490,734.39</u>	<u>496,050.01</u>	<u>\$ 496,350.00</u>	<u>\$ (299.99)</u>
Receipts Over (Under) Expenditures	32,928.01	98,524.70		
Unencumbered Cash, Beginning	<u>778,658.81</u>	<u>811,586.82</u>		
Unencumbered Cash, Ending	<u>\$ 811,586.82</u>	<u>\$ 910,111.52</u>		

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Non Expendable Trust - Bud Weems Memorial Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 0.20	\$ 0.19
Expenditures		
Scholarships	1,000.00	-
Receipts Over (Under) Expenditures	(999.80)	0.19
Unencumbered Cash, Beginning	1,033.16	33.36
Unencumbered Cash, Ending	\$ 33.36	\$ 33.55

Nonexpendable Trust - Chase Hodges Memorial Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ -	\$ -
Expenditures		
Scholarships	1,000.00	-
Receipts Over (Under) Expenditures	(1,000.00)	-
Unencumbered Cash, Beginning	1,000.00	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Nonexpendable Trust - Masonic Lodge Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 1.89	\$ 3.05
Expenditures		
Other Support Services	800.00	400.00
Receipts Over (Under) Expenditures	(798.11)	(396.95)
Unencumbered Cash, Beginning	1,391.41	593.30
Unencumbered Cash, Ending	\$ 593.30	\$ 196.35

Nonexpendable Trust - Iva Tomlinson Memorial Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Interest	\$ 4.20	\$ 11.37
Expenditures	-	-
Receipts Over (Under) Expenditures	4.20	11.37
Unencumbered Cash, Beginning	2,211.21	2,215.41
Unencumbered Cash, Ending	\$ 2,215.41	\$ 2,226.78

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 2

Eskridge, Kansas

Nonexpendable Trust - Richard Johnston Memorial Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ 500.00	\$ 4,350.00
Interest	0.63	20.26
Total Receipts	<u>500.63</u>	<u>4,370.26</u>
Expenditures		
Scholarships	<u>500.00</u>	<u>500.00</u>
Receipts Over (Under) Expenditures	0.63	3,870.26
Unencumbered Cash, Beginning	<u>-</u>	<u>0.63</u>
Unencumbered Cash, Ending	<u>\$ 0.63</u>	<u>\$ 3,870.89</u>

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 3

Eskridge, Kansas

Nonexpendable Trust - Bob Bowers Memorial Scholarship

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Memorial Donations	\$ -	\$ 2,700.00
Interest	-	9.28
Total Receipts	-	2,709.28
Expenditures		
Scholarships	-	500.00
Receipts Over (Under) Expenditures	-	2,209.28
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 2,209.28

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 3

Eskridge, Kansas

Agency Funds

Summary of Receipts and Disbursements - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley Junior High School				
Just Say No Club	\$ 127.63	\$ -	\$ 42.78	\$ 84.85
Band	26.76	-	-	26.76
Class of 2022	249.15	-	249.15	-
Class of 2023	51.00	-	-	51.00
Elementary Activities	4,229.30	351.82	1,228.54	3,352.58
Media Center	1,920.14	2,352.63	2,277.30	1,995.47
Pep Club	383.87	-	-	383.87
Science Club	24.15	100.00	-	124.15
Subtotal Mission Valley Middle School	7,012.00	2,804.45	3,797.77	6,018.68
Mission Valley High School				
Class of 2014	14.95	-	14.95	-
Class of 2016	867.93	-	867.93	-
Class of 2017	2,404.73	-	1,604.88	799.85
Class of 2018	2,306.33	3,984.15	2,847.87	3,442.61
Class of 2019	1,500.47	1,338.18	-	2,838.65
Class of 2020	3,342.63	349.48	-	3,692.11
Class of 2021	531.11	9,493.46	6,634.91	3,389.66
Class of 2022	559.68	2,665.94	534.21	2,691.41
Art	312.10	-	117.14	194.96
Boys Basketball	1,223.52	1,565.56	2,610.88	178.20
Junior High Boys Basketball	135.12	668.52	709.00	94.64
Cheerleaders	3,379.71	17,587.51	20,291.15	676.07
Junior High Cheerleaders	-	2,328.79	2,074.62	254.17
Choir	46.86	541.72	250.00	338.58
Concessions	-	34,405.60	34,405.60	-
Concession Equipment	2,132.55	711.34	1,293.35	1,550.54
Cross Country	1,041.65	1,964.86	1,954.70	1,051.81
Drama	2,883.55	1,283.33	364.79	3,802.09
FCCLA	1,695.77	6,951.78	7,383.06	1,264.49
FFA	14,147.56	45,406.54	47,372.90	12,181.20
FFA Grants	3,015.30	12,000.00	2,554.22	12,461.08
FFA Scholarship Fund	4,827.00	150.00	500.00	4,477.00
FCA	480.94	750.00	1,107.64	123.30
Girls Basketball	266.84	1,481.55	1,267.00	481.39
Junior High Girls Basketball	529.36	431.48	872.19	88.65
Greenhouse	5,549.33	5,222.83	5,675.54	5,096.62
Head Hunters Club	148.08	9,501.62	8,266.26	1,383.44
Kays	34.01	753.40	283.29	504.12
Letterman's Club	285.60	-	-	285.60
Library	293.04	106.54	35.81	363.77
Music	478.72	4,108.67	4,442.74	144.65
MV Improvement	832.99	2,169.50	2,134.66	867.83
National Honor Society	0.94	1,379.53	1,321.85	58.62
Student Need Grant	289.19	-	45.00	244.19

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 3

Eskridge, Kansas

Agency Funds (Cont.)

Summary of Receipts and Disbursements - Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Student Organizations Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Mission Valley High (Cont.)				
Student Council	\$ 1,531.19	\$ 8,365.22	\$ 7,700.48	\$ 2,195.93
State Assessment	187.44	-	-	187.44
Band Trip	1,130.91	19,158.69	18,755.97	1,533.63
Baseball	18.66	1,222.23	1,079.00	161.89
Pep Club	169.85	-	-	169.85
Jr Viking Career Leaders	468.61	829.06	41.12	1,256.55
SADD	583.52	1,212.52	1,025.63	770.41
Sales Tax	-	11,493.97	11,493.97	-
Spanish / French Club	712.98	-	-	712.98
Scholars Bowl	269.16	340.00	225.00	384.16
Drill Team	2,353.41	3,360.03	5,667.41	46.03
FBLA	862.33	555.03	715.00	702.36
Forensics	979.79	552.61	908.99	623.41
Industrial Arts Projects	1,287.14	-	-	1,287.14
Power Lifting Club	301.35	-	-	301.35
Softball	338.92	167.27	439.66	66.53
Sport Posters	605.11	4,006.50	2,759.78	1,851.83
Track	0.50	745.39	308.80	437.09
Table Top Gaming	-	669.06	172.39	496.67
Volleyball	658.97	4,197.41	4,264.75	591.63
Junior High Girls Volleyball	509.68	373.15	451.17	431.66
Junior High Football	749.61	167.27	84.83	832.05
Junior High Track	290.04	1,136.12	1,042.00	384.16
Wrestling	26.15	2,283.33	2,284.05	25.43
Subtotal Mission Valley High School	<u>69,592.88</u>	<u>230,136.74</u>	<u>219,258.14</u>	<u>80,471.48</u>
Total Student Organization Funds	<u>\$ 76,604.88</u>	<u>\$ 232,941.19</u>	<u>\$ 223,055.91</u>	<u>\$ 86,490.16</u>

UNIFIED SCHOOL DISTRICT NO. 330

Schedule 4

Eskridge, Kansas

District Activity Funds

Summary of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis
For the Fiscal Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
Mission Valley	\$ 2,247.20	\$ 45,205.92	\$ 34,577.32	\$ 12,875.80	\$ -	\$ 12,875.80
School Projects						
Mission Valley	1,172.76	-	-	1,172.76	-	1,172.76
Student Pop	5,634.55	825.00	2,908.96	3,550.59	-	3,550.59
Calculator Rental	629.99	2,690.00	30.00	3,289.99	-	3,289.99
Annual	444.15	244.00	459.95	228.20	-	228.20
Vo Ag Projects	7,398.45	3,100.00	1,880.33	8,618.12	-	8,618.12
Pepsi	8,896.70	38,664.35	27,043.11	20,517.94	-	20,517.94
Mission Valley Prints	-	150.00	150.00	-	-	-
Current Events	24,176.60	45,673.35	32,472.35	37,377.60	-	37,377.60
Subtotals School Projects						
	\$ 26,423.80	\$ 90,879.27	\$ 67,049.67	\$ 50,253.40	\$ -	\$ 50,253.40
Total District Activity Funds						