

**UNIFIED SCHOOL DISTRICT NUMBER 313  
BUHLER, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2017**

**Unified School District Number 313  
Buhler, Kansas**

**Fiscal Year Ended June 30, 2017**

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**Unified School District Number 313  
Buhler, Kansas**

**Fiscal Year Ended June 30, 2017**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 313  
Buhler, KS 67522

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 313, Buhler, Kansas, a Municipality, as of and for the year ended June 30, 2017, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

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

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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

As described in Note 1 of the financial statement, the financial statement is prepared by the Unified School District Number 313, Buhler, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

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

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District Number 313, Buhler, Kansas as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District Number 313, Buhler, 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 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, schedule of regulatory basis receipts and disbursements – agency funds, schedule of regulatory basis receipts, expenditures and unencumbered cash – district activity funds – actual (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 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 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 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 2017 basic financial statement or to the 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 2017 supplementary information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2016 Actual column was presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated September 6, 2017. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://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.

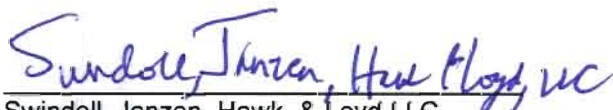
#### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprise Unified School District Number 313, Buhler, Kansas' financial statement as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement of Unified School District Number 313, Buhler, Kansas.

The schedule of expenditures of federal awards 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. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 taken as a whole, on the basis of accounting described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 6, 2017, on our consideration of the Unified School District Number 313's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 313's internal control over financial reporting and compliance.

  
Swindoll, Janzen, Hawk, & Loyd LLC  
Hutchinson, KS

September 6, 2017

**Unified School District Number 313  
Buhler, Kansas**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GENERAL FUNDS:</b>							
General Fund	\$ 20,012	\$ 14,718	13,713,149	13,747,879	\$ -	\$ 20,028	\$ 20,028
Supplemental General Fund	156,395	-	4,543,478	4,617,490	82,383	-	82,383
<b>SPECIAL PURPOSE FUNDS:</b>							
At Risk (4 Year Old) Fund	4,077	-	155,000	155,000	4,077	-	4,077
At Risk (K-12) Fund	2,400	-	960,372	955,513	7,259	-	7,259
Bilingual Education Fund	1,952	-	55,835	57,572	215	-	215
Capital Outlay Fund	1,018,498	564	1,840,727	1,784,815	1,074,974	6,648	1,081,622
Driver Training Fund	99,348	-	78,122	109,106	68,364	-	68,364
Food Service Fund	424,129	-	1,238,079	1,188,398	473,810	924	474,734
Professional Development Fund	52,977	-	-	39,000	13,977	-	13,977
Parent Education Fund	3,926	-	13,000	16,314	612	-	612
Special Education Fund	18,149	-	3,571,314	3,491,408	98,055	-	98,055
Vocational Education Fund	11,794	-	567,424	577,667	1,551	-	1,551
KPERS Retirement Contribution Fund	-	-	897,138	897,138	-	-	-
Early Childhood Fund	23,078	-	445,242	468,320	-	-	-
Gifts and Grants Fund	108,243	313	79,120	87,652	100,024	381	100,405
Perkins Reserve Fund	4,857	-	1,994	27,919	(21,068)	-	(21,068)
Student Material Fund	269,126	-	214,469	166,986	316,609	275	316,884
Title I - Low Income Fund	-	-	282,907	282,907	-	-	-
Title II - Part A Teacher Quality Fund	-	-	42,091	42,091	-	-	-
Universal Kindergarten Fund	(37,700)	-	37,700	-	-	-	-
Gate Receipts	78,677	-	291,525	302,867	67,335	-	67,335
School Projects	148,849	-	379,575	377,459	150,965	-	150,965
<b>BOND AND INTEREST FUND:</b>							
Bond and Interest Fund	2,103,917	-	2,972,588	2,847,180	2,229,325	-	2,229,325
<b>CAPITAL PROJECT FUNDS:</b>							
2014 Athletic Facilities Bond Fund	3,640,730	-	1,198,560	4,839,290	-	-	-
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 8,153,434</b>	<b>\$ 15,595</b>	<b>\$ 33,579,409</b>	<b>\$ 37,079,971</b>	<b>\$ 4,668,467</b>	<b>\$ 28,256</b>	<b>\$ 4,696,723</b>
<b>COMPOSITION OF CASH</b>							
Prairie Bank of Kansas							
District Checking							\$ 4,416,335
District Petty Cash							542
High School Checking							234,117
Grade School Checking							6,889
Lunch Fund Checking							2,424
Merchant Account							716
Central National Bank							
Food Service							2,500
Middle School Checking							30,584
Grade Schools Checking							10,183
Mid-Kansas Credit Union							
District Checking							60
Total Cash							4,704,350
Agency Funds per Schedule 3							(7,627)
Total Reporting Entity (Excluding Agency Funds)							\$ 4,696,723

# Unified School District Number 313

Buhler, Kansas

## NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2017

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **(a) Municipal Financial Reporting Entity**

Unified School District Number 313 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement presents the Unified School District Number 313, a municipality.

#### **(b) Regulatory Basis Fund Types**

**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 regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service funds, etc.).

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

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

#### **(c) Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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.



## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### ***(d) 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 provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used 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: Title I - Low Income, Title II-Part A Teacher Quality, Gifts and Grants, Contingency Reserve, Student Material, Buhler CARES programs, Universal Kindergarten, Perkins Reserve, Gate Receipts, and School Projects.

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

## **2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

### ***Compliance with Kansas Statutes***

In violation of K.S.A. 10-1113, the District expended monies in excess of available funds in several district funds throughout the year.

In violation of K.S.A. 10-815 and 10-816 multiple payroll checks were outstanding for more than one year and multiple vendor checks were outstanding for more than two years.

### 3. 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.

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 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 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. All deposits were legally secured at June 30, 2017.

At year end, the carrying amount of the District's deposits was \$4,704,350 and the bank balance was \$5,200,152. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$293,419 was covered by FDIC insurance and the remaining \$4,906,733 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.

### 4. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$882,429 subsequent to June 30, 2017, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

### 5. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

	<u>Project Authorization</u>	<u>Expenditures to Date</u>
Bond Construction 2012	<u>\$ 46,610,360</u>	<u>\$ 46,610,360</u>
Bond Construction 2014	<u>\$ 11,769,414</u>	<u>\$ 11,769,414</u>

K.S.A. 10-131 allows interest earned on investment of bonds proceeds to be used on the project for which the bonds were issued.

## 6. LONG-TERM DEBT

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
<b>General Obligation Bonds:</b>									
Series 2012 A	3%-4%	8/30/2012	\$ 44,995,000	9/1/2037	\$ 44,995,000	\$ -	\$ -	\$ 44,995,000	\$ 1,753,100
Series 2012 B	1.749%-2.529%	8/30/2012	3,080,000	9/1/2020	3,080,000	-	-	3,080,000	64,137
Series 2013	2.00%	6/6/2013	1,975,000	9/1/2016	730,000	-	730,000	-	7,300
Series 2015 A	1.25%-4.40%	4/1/2015	9,300,000	9/1/2037	9,300,000	-	-	9,300,000	273,885
Series 2015 B	1.25%-2.40%	4/1/2015	700,000	9/1/2020	700,000	-	-	700,000	14,000
<b>Temporary Note:</b>									
Temporary Note Series 2015	1.375%	7/23/2015	535,000	9/1/2017	535,000	-	-	535,000	7,356
<b>Capital Leases:</b>									
Musco Lighting	2.75%	7/23/2013	158,000	2/1/2018	64,950	-	32,032	32,918	1,791
Bus Lease (5)	2.75%	7/11/2013	253,740	2/1/2018	104,399	-	51,488	52,911	2,879
Apple Inc (High School)	1.50%	5/22/2015	523,990	1/10/2019	393,839	-	129,331	264,508	5,906
Apple Inc. (Middle School)	3.08%	1/22/2015	209,251	7/15/2017	139,391	-	68,639	70,752	4,293
Truck and Plow Lease	3.25%	1/6/2015	83,627	2/1/2020	68,105	-	16,214	51,891	2,219
Bus Lease (6)	3.50%	3/12/2015	514,698	2/1/2023	456,173	-	58,604	397,569	16,010
Textbooks (Math)	0.00%	6/10/2015	215,790	7/1/2020	179,825	-	35,965	143,860	-
Chevy Vans	3.25%	8/7/2015	52,834	2/1/2020	42,239	-	10,056	32,183	1,377
Activity Buses	3.50%	10/21/2015	338,700	2/1/2023	293,963	-	37,765	256,198	10,316
Band Instruments	3.75%	5/19/2017	121,346	1/1/2022	-	121,346	-	121,346	-
Computer Software & Equipment	3.76%	3/24/2017	61,999	8/1/2019	-	61,999	-	61,999	-
Textbooks (elementary)	1.00-3.00%	6/14/2017	281,298	10/1/2022	-	281,298	-	281,298	-
Chrome Books	1.73%	5/4/2017	119,457	2/1/2020	-	119,448	-	119,448	-
Apple Equipment	1.82%	4/5/2017	417,607	2/1/2021	-	417,607	-	407,607	-
Equipment	3.15%	6/21/2016	1,535,000	5/1/2031	-	1,535,000	10,000	1,445,000	41,637
Special Assessment	2.15-3.50%	12/21/2016	1,250,000	10/10/2036	-	1,250,000	90,000	1,250,000	-
Imac Lab Computers	3.19%	5/25/2016	134,994	2/1/2020	-	134,994	-	85,459	4,220
Kansas Golf and Turf	5.03%	9/20/2016	16,870	8/1/2019	-	16,870	49,535	16,870	-
Total Contractual Indebtedness					\$ 61,082,885	\$ 3,938,562	\$ 1,319,629	\$ 63,701,818	\$ 2,210,426

## 6. LONG-TERM DEBT (CONT.)

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	2023-2027	2028-2032	2033-2037	2038-2042		
Principal:											
General Obligation Bonds:											
Series 2012 A											
Series 2012 B	\$ 825,000	\$ 895,000	\$ 995,000	\$ 695,000	\$ 1,175,000	\$ 8,055,000	\$ 12,410,000	\$ 18,180,000	\$ 4,480,000	\$ 44,995,000	
Series 2012 B	-	-	-	365,000	-	-	-	-	-	3,080,000	
Series 2015 A	-	-	-	85,000	285,000	1,845,000	2,650,000	3,580,000	855,000	9,300,000	
Series 2015 B	140,000	180,000	200,000	180,000	-	-	-	-	-	700,000	
Temporary Note:											
Temporary Note Series 2015	535,000	-	-	-	-	-	-	-	-	535,000	
Capital Leases:											
Musco Lighting	32,918	-	-	-	-	-	-	-	-	32,918	
Bus Lease (5)	52,912	-	-	-	-	-	-	-	-	52,912	
Apple Inc (High School)	131,270	133,238	-	-	-	-	-	-	-	264,508	
Apple Inc. (Middle School)	70,753	-	-	-	-	-	-	-	-	70,753	
Truck and Plow Lease	16,747	17,291	17,853	-	-	69,653	-	-	-	51,891	
Bus Lease (6)	60,699	62,824	65,023	67,278	69,653	72,092	-	-	-	397,569	
Textbooks (Math)	35,965	35,965	35,965	35,965	-	-	-	-	-	143,860	
Chevy Vans	10,388	10,724	11,073	-	-	-	-	-	-	32,183	
Activity Buses	39,115	40,484	41,901	43,355	44,885	46,457	-	-	-	256,197	
Band Instruments	23,868	23,042	23,906	24,798	25,732	-	-	-	-	121,346	
Computer Software & Equipment	20,903	20,162	20,934	-	-	-	-	-	-	61,999	
Textbooks (elementary)	48,227	44,094	45,319	46,579	47,874	49,205	-	-	-	281,298	
Chrome Books	39,485	39,636	40,327	-	-	-	-	-	-	119,448	
Apple Equipment	102,735	103,274	105,172	96,426	-	-	-	-	-	407,607	
Equipment	85,000	85,000	90,000	90,000	95,000	520,000	480,000	-	-	1,445,000	
Special Assessment	20,000	50,000	55,000	55,000	55,000	310,000	365,000	340,000	-	1,250,000	
Innac Lab Computers	33,374	34,448	17,637	-	-	-	-	-	-	85,459	
Kansas Golf and Turf	5,368	5,619	5,883	-	-	-	-	-	-	16,870	
Total Principal	2,329,725	1,780,801	1,770,993	1,784,401	1,798,144	10,897,754	15,905,000	22,100,000	5,335,000	63,701,818	

## 6. LONG-TERM DEBT (CONT.)

	Year										Total
	2018	2019	2020	2021	2022	2023-2027	2028-2032	2033-2037	2038-2042		
Interest:											
General Obligation Bonds:											
Series 2012 A	\$ 1,753,100	\$ 1,753,100	\$ 1,753,100	\$ 1,742,875	\$ 1,708,750	\$ 7,682,550	\$ 5,792,550	\$ 2,820,000	\$ 89,600	\$ 25,095,425	
Series 2012 B	58,922	40,713	20,474	4,615	-	-	-	-	-	122,724	
Series 2015 A	273,885	273,885	273,885	273,035	267,910	1,215,500	929,799	460,556	14,963	3,983,418	
Series 2015 B	12,600	9,400	5,600	1,800	-	-	-	-	-	29,400	
Temporary Note:											
Temporary Note Series 2015	3,678	-	-	-	-	-	-	-	-	3,678	
Capital Leases:											
Musco Lighting	905	-	-	-	-	-	-	-	-	-	905
Bus Lease (5)	1,455	-	-	-	-	-	-	-	-	-	1,455
Apple Inc (High School)	3,966	1,998	-	-	-	-	-	-	-	-	5,964
Apple Inc. (Middle School)	2,179	-	-	-	-	-	-	-	-	-	2,179
Truck and Plow Lease	1,687	1,142	580	-	-	-	-	-	-	-	3,409
Bus Lease (6)	13,915	11,790	9,592	7,336	4,961	2,523	-	-	-	-	50,117
Textbooks (Math)	-	-	-	-	-	-	-	-	-	-	-
Chevy Vans	1,046	708	360	-	-	-	-	-	-	-	2,114
Activity Buses	8,967	7,598	6,181	4,727	3,197	1,626	-	-	-	-	32,296
Band Instruments	2,830	3,655	2,791	1,900	965	-	-	-	-	-	12,141
Computer Software & Equipment	833	1,573	801	-	-	-	-	-	-	-	3,207
Textbooks (elementary)	2,346	6,479	5,254	3,994	2,698	1,368	-	-	-	-	22,139
Chrome Books	1,368	1,218	526	-	-	-	-	-	-	-	3,112
Apple Equipment	5,645	5,106	3,208	1,276	-	-	-	-	-	-	15,235
Equipment	45,518	42,840	40,163	37,327	34,492	125,528	38,272	-	-	-	364,140
Special Assessment	62,647	34,539	32,789	31,001	29,351	126,151	86,046	27,800	-	-	430,324
Imac Lab Computers	2,462	1,389	281	-	-	-	-	-	-	-	4,132
Kansas Golf and Turf	791	539	276	-	-	-	-	-	-	-	1,606
Total Interest	2,258,745	2,197,672	2,155,861	2,109,686	2,052,324	9,155,246	6,846,667	3,308,356	104,563	30,189,120	
Total Principal and Interest	\$ 4,586,470	\$ 3,978,473	\$ 3,926,854	\$ 3,894,087	\$ 3,850,468	\$ 20,053,000	\$ 22,751,667	\$ 25,408,356	\$ 5,439,563	\$ 93,890,938	



## 7. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-6478	\$ 2,715,633
General Fund	KPERS Retirement Contribution Fund	K.S.A. 72-6478	897,138
Supplemental General Fund	At Risk 4 Yr Old Fund	K.S.A. 72-6478	155,000
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-6478	925,000
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-6478	54,000
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6478	13,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6478	804,500
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6478	395,000
At Risk 4 Yr Old Fund	Early Childhood Fund	K.S.A. 72-6478	155,000
Driver Training Fund	General Fund	K.S.A. 72-6478	49,352
			<u>\$ 6,163,623</u>

## 8. DEFINED BENEFIT PENSION PLAN

**Plan Description.** The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South 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 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 1.00% contribution rate through March 31, 2016, with a 0.00% 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 were 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per House Substitute for Senate Bill 161, section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired Districted employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$897,138 for the year ended June 30, 2017.

## 8. DEFINED BENEFIT PENSION PLAN (CONT.)

**Net Pension Liability.** At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$17,541,162. 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](http://www.kpers.org) or can be obtained as described above.

## 9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

### **(a) 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 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.

### **(b) Compensated Absences**

#### **Annual Leave**

Each full-time teacher will be allowed 13 days of sick leave the first year of employment and 13 days per year, thereafter, accumulative to 80 days. Administrative personnel may accumulate up to 75 days.

Teachers employed part-time shall be granted leave on a pro-rated basis. Certified employees will be compensated for unused sick leave at the rate of \$20 per day upon retirement or early retirement from the District when in compliance with the early retirement eligibility guidelines.

Each classified employee will be allowed one sick day per month of contracted employment immediately following the successful completion of any initial probationary period cumulative to a maximum of 70 days. Any employee who has at least 15 consecutive years of employment with the District, may, upon retirement, apply for payment of unused sick leave at a rate of \$25 per day.

Classified employees under contract for 12 months will receive non-cumulative vacation pay according to the following schedule.

1. Five days per year after the first and second year of employment.
2. Ten days per year after the third through the ninth year of employment.
3. Fifteen days per year after the tenth year of employment.

All vacation pay must be used by December 31 of the following year or it will be forfeited.

## **9. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### ***(c) Termination Benefits***

The District provides an early retirement program for certain eligible employees. This program is being phased out to the 403(b) plan. Generally, the employee must have completed ten years of service with the District and have worked for the District through their 60th birthday or have reached an age and length of service in Kansas public schools totaling 85. Those eligible under this program may receive benefits for up to five years. The amount of early retirement benefits paid for year ended June 30, 2017, was \$217,959.

## **10. RELATED-PARTY TRANSACTIONS**

During the year ended June 30, 2017, the District had related party transactions with a financial institution where a board member is a director. At June 30, 2017, there was \$1,007,015 in amounts payable in the form of various leases to the financial institution. Total payments to the financial institution during the year ended June 30, 2017, were \$240,751.

## **11. CLAIMS AND JUDGMENTS**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2016 to 2017, and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the District is exposed to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that any current matters are not anticipated to have a material impact on the District.

## **12. SUBSEQUENT EVENTS**

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

**Unified School District Number 313  
Buhler, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

(Budgeted Funds Only)

For the Year Ended June 30, 2017

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply With Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
<b>GENERAL FUNDS:</b>						
General Fund	\$ 14,588,161	\$ (840,282)	\$ -	\$ 13,747,879	\$ 13,747,879	\$ -
Supplemental General Fund	4,617,490	-	-	4,617,490	4,617,490	-
<b>SPECIAL PURPOSE FUNDS:</b>						
At Risk (4 Year Old) Fund	168,100	-	-	168,100	155,000	(13,100)
At Risk (K-12) Fund	962,400	-	-	962,400	955,513	(6,887)
Bilingual Education Fund	75,700	-	-	75,700	57,572	(18,128)
Capital Outlay Fund	2,145,000	-	-	2,145,000	1,784,815	(360,185)
Driver Training Fund	115,000	-	-	115,000	109,106	(5,894)
Food Service Fund	1,335,000	-	-	1,335,000	1,188,398	(146,602)
Professional Development Fund	39,000	-	-	39,000	39,000	-
Parent Education Fund	22,000	-	-	22,000	16,314	(5,686)
Special Education Fund	3,497,715	-	-	3,497,715	3,491,408	(6,307)
Vocational Education Fund	653,900	-	-	653,900	577,667	(76,233)
KPERS Retirement Contribution Fund	1,308,440	-	-	1,308,440	897,138	(411,302)
<b>BOND AND INTEREST FUND:</b>						
Bond and Interest Fund	2,852,420	-	-	2,852,420	2,847,180	(5,240)

**Unified School District Number 313  
Buhler, Kansas**

**GENERAL FUND**

**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)**

		<b>2017</b>		
	<b>2016</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over (Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Motor vehicle tax	\$ 4,711	\$ 1,669	\$ -	\$ 1,669
State aid	11,079,483	10,377,709	10,377,709	-
Supplemental state aid	1,564,516	-	-	-
KPERS state aid	935,350	897,138	1,308,440	(411,302)
Capital outlay state aid	97,426	-	-	-
Special education aid	2,073,552	2,336,330	2,852,000	(515,670)
Interest on idle funds	-	8,133	-	8,133
Miscellaneous income	-	42,818	-	42,818
Transfer from Driver Training Fund	-	49,352	-	49,352
Transfer from Contingency Reserve Fund	202,393	-	30,000	(30,000)
<b>Total Receipts</b>	<b>15,957,431</b>	<b>13,713,149</b>	<b>\$ 14,568,149</b>	<b>\$ (855,000)</b>
Expenditures:				
Instruction -				
Certified salaries	4,267,219	4,216,716	\$ 4,500,000	\$ (283,284)
Non-certified salaries	76,885	149,887	100,000	49,887
Insurance	602,306	524,459	610,000	(85,541)
Social Security	422,642	416,445	425,000	(8,555)
Other employee benefits	219,104	211,915	220,000	(8,085)
Purchased professional services	49,025	17,001	30,000	(12,999)
Purchased property services	18,927	13,271	19,000	(5,729)
Other purchased services	99,381	52,551	110,000	(57,449)
Supplies	71,853	(4,210)	65,000	(69,210)
Property and equipment	645,210	-	-	-
Student Support Services -				
Non-certified salaries	4,553	2,807	4,500	(1,693)
Social Security	348	215	350	(135)
Other employee benefits	5	3	5	(2)
Purchased professional services	397	472	400	72
Supplies	20,861	15,529	10,000	5,529
Property and equipment	-	336	-	336
Instruction Support Staff -				
Certified salaries	343,210	268,953	345,000	(76,047)
Non-certified salaries	2,822	705	3,000	(2,295)
Insurance	30,817	25,403	35,000	(9,597)
Social Security	24,456	18,949	25,000	(6,051)
Other employee benefits	65,530	58,616	65,000	(6,384)



**Unified School District Number 313  
Buhler, Kansas**

**GENERAL FUND**

**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)**

	2017			Variance Over (Under)
	2016 Actual	Actual	Budget	
Expenditures (cont.):				
Instruction Support Staff -				
Purchased property services	\$ 197,015	\$ 191,474	\$ 185,000	\$ 6,474
Other purchased services	39,133	30,547	20,000	10,547
Supplies	82,779	13,685	46,000	(32,315)
Books and periodicals	-	240	-	240
General Administration -				
Certified salaries	186,747	201,032	190,000	11,032
Non-certified salaries	76,729	38,247	80,000	(41,753)
Insurance	19,528	16,777	20,000	(3,223)
Social Security	18,731	17,158	19,000	(1,842)
Other employee benefits	3,525	3,630	3,500	130
Purchased professional services	43,462	38,916	40,000	(1,084)
Other purchased services	6,257	5,467	9,000	(3,533)
Supplies	217	366	200	166
School Administration -				
Certified salaries	618,525	605,886	620,525	(14,639)
Non-certified salaries	239,940	227,840	240,940	(13,100)
Insurance	85,595	76,794	90,000	(13,206)
Social Security	63,837	60,901	65,000	(4,099)
Other employee benefits	41,349	38,648	40,000	(1,352)
Other purchased services	8,746	8,900	8,000	900
Supplies	3,178	1,668	3,000	(1,332)
Other	-	2,355	-	2,355
Operations and Maintenance -				
Non-certified salaries	354,790	501,690	300,000	201,690
Insurance	59,647	98,006	60,000	38,006
Social Security	2,212	44,897	2,000	42,897
Other employee benefits	12,062	13,149	12,000	1,149
Other purchased property services	194,524	158,939	163,500	(4,561)
Other purchased services	197,561	325,186	165,000	160,186
Supplies	109,562	151,699	100,000	51,699
Property and equipment	35,096	32,626	-	32,626
Student Transportation -				
Vehicle Operating Services -				-
Non-certified salaries	380,114	295,885	350,000	(54,115)
Insurance	55,128	57,318	60,000	(2,682)
Social Security	25,365	24,270	25,000	(730)
Other employee benefits	6,950	9,765	65,000	(55,235)
Purchased property services	4,947	6,030	-	6,030
Other purchased services	52,946	45,062	50,000	(4,938)
Supplies	94,053	60,893	100,000	(39,107)

**Unified School District Number 313  
Buhler, Kansas**

**GENERAL FUND**

**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)**

	2017			Variance Over (Under)
	2016 Actual	Actual	Budget	
Expenditures (cont.):				
Student Transportation (cont.) -				
Vehicle Operating Services (cont.) -				
Property and equipment	\$ 7,432	\$ -	\$ -	\$ -
Other	2,315	1,622	2,500	(878)
Supervision -				
Other	-	-	15,000	(15,000)
Vehicle Services & Maintenance Services -				
Non-certified salaries	92,316	120,812	50,000	70,812
Insurance	8,218	12,092	8,500	3,592
Social Security	6,856	9,010	7,000	2,010
Other employee benefits	2,325	3,356	2,000	1,356
Purchased property services	29,751	13,585	10,000	3,585
Supplies	69,946	46,470	-	46,470
Property and equipment	2,446	-	-	-
Other Student Transportation Services -				
Purchased professional services	3,054	2,615	3,000	(385)
Other Support Services -				
Certified salaries	87,435	111,000	85,000	26,000
Non-certified salaries	322,693	304,501	300,000	4,501
Insurance	39,848	42,456	40,000	2,456
Social Security	29,547	30,057	25,000	5,057
Other employee benefits	18,384	21,322	15,000	6,322
Purchased professional services	8,558	187	5,000	(4,813)
Other purchased property services	106,410	75,315	5,000	70,315
Other purchased services	10,487	8,576	10,000	(1,424)
Supplies	5,864	5,244	5,000	244
Other	(74,379)	(69,081)	5,000	(74,081)
Outgoing Transfers -				
Supplemental General Fund	1,564,516	-	-	-
Special Education Fund	2,392,258	2,715,633	2,852,000	(136,367)
KPERS Special Retirement Contribution Fund	935,350	897,138	1,308,440	(411,302)
Contingency Reserve Fund	-	-	134,801	(134,801)
Adjustment to comply with legal max	-	-	(840,282)	840,282
Total Expenditures	<u>15,957,431</u>	<u>13,747,879</u>	<u>\$ 13,747,879</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	(34,730)		
Prior year cancelled encumbrances	-	14,718		
Unencumbered Cash, Beginning	<u>20,012</u>	<u>20,012</u>		
Unencumbered Cash, Ending	<u>\$ 20,012</u>	<u>\$ -</u>		

**Unified School District Number 313  
Buhler, Kansas**

**GENERAL FUND**

**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)**

	<b>2017</b>			<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 2,841,872	\$ 2,414,624	\$ 2,542,716	\$ (128,092)
Delinquent tax	43,620	69,321	-	69,321
Motor vehicle tax	310,504	184,249	280,627	(96,378)
Recreational vehicle tax	4,264	2,560	3,745	(1,185)
Commercial vehicle tax	9,109	5,411	4,146	1,265
Supplemental state aid	-	1,867,313	1,867,313	-
In lieu of taxes	-	-	4,339	(4,339)
Transfer from General Fund	1,564,516	-	-	-
<b>Total Receipts</b>	<b>4,773,885</b>	<b>4,543,478</b>	<b>\$ 4,702,886</b>	<b>\$ (159,408)</b>
Expenditures:				
Instruction -				
Certified salaries	1,759,437	1,666,746	\$ 1,675,490	\$ (8,744)
Insurance	46	22,506	-	22,506
Social Security	11,288	13,137	-	13,137
Other employee benefits	254	245	-	245
Other purchased services	12,235	11,556	-	11,556
Property and equipment	1,774	2,626	-	2,626
Operations and Maintenance -				
Water/sewer	55,767	68,514	52,000	16,514
Electricity	456,276	478,272	475,000	3,272
Other Support Services -				
Other purchased services	-	7,388	-	7,388
Outgoing Transfers -				
At Risk (4 Year Old) Fund	157,000	155,000	155,000	-
At Risk (K-12) Fund	875,060	925,000	960,000	(35,000)
Bilingual Education Fund	66,000	54,000	80,000	(26,000)
Professional Development Fund	64,000	-	-	-
Parent Education Fund	20,000	13,000	20,000	(7,000)
Special Education Fund	670,282	804,500	700,000	104,500
Vocational Education Fund	468,071	395,000	500,000	(105,000)
<b>Total Expenditures</b>	<b>4,617,490</b>	<b>4,617,490</b>	<b>\$ 4,617,490</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	156,395	(74,012)		
Unencumbered Cash, Beginning	-	156,395		
Unencumbered Cash, Ending	<b>\$ 156,395</b>	<b>\$ 82,383</b>		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**AT RISK (4 YR OLD) 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)

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Miscellaneous	\$ -	\$ -	\$ 10,000	\$ 10,000
Transfer from Supplemental General Fund	157,000	155,000	155,000	-
<b>Total Receipts</b>	<b>157,000</b>	<b>155,000</b>	<b>\$ 165,000</b>	<b>\$ (10,000)</b>
Expenditures:				
Instruction -				
Certified salaries	95,496	-	\$ 95,000	\$ (95,000)
Non-certified salaries	32,598	-	32,000	(32,000)
Insurance	17,463	-	18,000	(18,000)
Social Security	5,906	-	6,000	(6,000)
Other employee benefits	2,006	-	2,000	(2,000)
Supplies	4,984	-	5,000	(5,000)
Property and equipment	-	-	10,000	(10,000)
Other	108	-	100	(100)
Outgoing Transfers -				
Early Childhood Fund	-	155,000	-	155,000
<b>Total Expenditures</b>	<b>158,561</b>	<b>155,000</b>	<b>\$ 168,100</b>	<b>\$ (13,100)</b>
Receipts Over (Under) Expenditures	(1,561)	-		
Unencumbered Cash, Beginning	5,638	4,077		
Unencumbered Cash, Ending	<u>\$ 4,077</u>	<u>\$ 4,077</u>		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from Supplemental General Fund	\$ 875,060	\$ 925,000	\$ 960,000	\$ (35,000)
Transfer from Contingency Reserve Fund	95,000	-	-	-
Other revenue from local sources	1,763	35,372	-	35,372
Total Receipts	971,823	960,372	\$ 960,000	\$ 372
Expenditures:				
Instruction -				
Certified salaries	228,939	234,173	\$ 230,000	\$ 4,173
Non-certified salaries	185,766	120,683	169,400	(48,717)
Insurance	42,420	45,709	45,000	709
Social Security	32,883	33,139	35,000	(1,861)
Other employee benefits	11,581	13,259	11,000	2,259
Supplies	5,000	439	4,000	(3,561)
Student Support Services -				
Certified salaries	392,246	429,662	390,000	39,662
Non-certified salaries	18,361	18,673	18,000	673
Insurance	23,679	24,578	25,000	(422)
Social Security	30,138	30,559	30,500	59
Other employee benefits	4,278	4,639	4,500	139
Total Expenditures	975,291	955,513	\$ 962,400	\$ (6,887)
Receipts Over (Under) Expenditures	(3,468)	4,859		
Unencumbered Cash, Beginning	5,868	2,400		
Unencumbered Cash, Ending	\$ 2,400	\$ 7,259		



**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**BILINGUAL 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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from Supplemental General Fund	\$ 66,000	\$ 54,000	\$ 80,000	\$ (26,000)
Miscellaneous income	-	1,835	-	1,835
Total Receipts	66,000	55,835	\$ 80,000	\$ (24,165)
Expenditures:				
Instruction -				
Certified salaries	9,760	9,830	\$ 10,000	\$ (170)
Non-certified salaries	38,688	32,308	38,000	(5,692)
Insurance	7,104	5,364	7,500	(2,136)
Social Security	3,550	3,073	3,500	(427)
Other employee benefits	5,764	5,449	6,000	(551)
Purchased professional services	300	-	-	-
Supplies	13	810	-	810
Property and equipment	97	-	10,000	(10,000)
Instruction Support Staff -				
Other purchased services	985	738	700	38
Total Expenditures	66,261	57,572	\$ 75,700	\$ (18,128)
Receipts Over (Under) Expenditures	(261)	(1,737)		
Unencumbered Cash, Beginning	2,213	1,952		
Unencumbered Cash, Ending	\$ 1,952	\$ 215		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

	<b>2017</b>			<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,199,103	\$ 1,249,171	\$ 1,182,574	\$ 66,597
Delinquent tax	15,866	28,277	15,657	12,620
Motor vehicle tax	117,895	101,153	141,163	(40,010)
Recreational vehicle tax	1,619	1,408	1,884	(476)
Commercial vehicle tax	4,152	2,976	2,085	891
In Lieu of tax	-	-	2,183	(2,183)
Watercraft tax	2,145	1,766	-	1,766
Capital outlay state aid	-	335,727	337,601	(1,874)
Interest on idle funds	7,834	-	5,000	(5,000)
Proceeds on sale property	635,009	-	-	-
Building rent	91,280	59,591	-	-
Reimbursements	-	60,658	150,000	(89,342)
<b>Total Receipts</b>	<b>2,074,903</b>	<b>1,840,727</b>	<b>\$ 1,838,147</b>	<b>\$ (57,011)</b>
Expenditures:				
Instruction -				
Purchased property services	68,152	53,124	\$ -	\$ 53,124
Supplies	101,189	157,443	175,000	(17,557)
Property and equipment	165,810	87,307	150,000	(62,693)
Other Supplemental Service -				
Property and equipment	1,622	19,441	5,000	14,441
Operations and Maintenance -				
Classified salaries	415,166	266,207	400,000	(133,793)
Insurance	50,199	12,792	60,000	(47,208)
Social Security	53,400	10,503	60,000	(49,497)
Other benefits	38,540	36,256	50,000	(13,744)
Property and equipment	48,160	35,046	30,000	5,046
Transportation -				
Property and equipment	-	15,259	-	15,259
Land acquisitions	630	-	-	-
Land improvement	44,961	348,637	35,000	313,637
Architectural and engineering services	-	18,652	-	18,652

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Expenditures (cont.):				
Site improvement	\$ -	\$ -	\$ 400,000	\$ (400,000)
Building repairs	84,600	56,980	100,000	(43,020)
Other construction services	-	-	10,000	(10,000)
Debt services	1,006,723	667,168	670,000	(2,832)
Total Expenditures	2,079,152	1,784,815	\$ 2,145,000	\$ (360,185)
Receipts Over (Under) Expenditures	(4,249)	55,912		
Unencumbered Cash, Beginning	1,021,707	1,018,498		
Prior Year Cancelled Encumbrances	1,040	564		
Unencumbered Cash, Ending	\$ 1,018,498	\$ 1,074,974		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 14,348	\$ 25,472	\$ 24,750	\$ 722
Miscellaneous reimbursements	56,390	52,650	55,000	(2,350)
Total Receipts	70,738	78,122	\$ 79,750	\$ (1,628)
Expenditures:				
Instruction -				
Certified salaries	44,986	51,618	\$ 45,000	\$ 6,618
Social Security	3,409	3,921	4,000	(79)
Other employee benefits	3,644	4,043	4,000	43
Supplies	10	172	500	(328)
Operations and Maintenance -				
Insurance	1,500	-	1,500	(1,500)
Property and equipment	-	-	30,000	(30,000)
Outgoing Transfers -				
General Fund	-	49,352	30,000	19,352
Total Expenditures	53,549	109,106	\$ 115,000	\$ (5,894)
Receipts Over (Under) Expenditures	17,189	(30,984)		
Unencumbered Cash, Beginning	82,159	99,348		
Unencumbered Cash, Ending	\$ 99,348	\$ 68,364		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
State aid	\$ 11,908	\$ 12,185	\$ 11,600	\$ 585
Federal aid	565,954	560,644	584,859	(24,215)
Student sales - lunch and milk	554,940	571,188	521,150	50,038
Adult sales	47,129	46,155	95,220	(49,065)
Interest on idle funds	44	37	50	(13)
Miscellaneous revenue	34,257	47,870	35,000	12,870
Total Receipts	1,214,232	1,238,079	\$ 1,247,879	\$ (9,800)
Expenditures:				
Instruction Support Staff -				
Other purchased services	74	617	\$ -	\$ 617
Food Service Operation -				
Non-certified salaries	401,434	404,940	400,000	4,940
Insurance	47,381	76,743	50,000	26,743
Social Security	28,703	28,112	30,000	(1,888)
Other employee benefits	34,733	33,623	35,000	(1,377)
Other purchased services	12,607	10,989	15,000	(4,011)
Miscellaneous supplies	539,364	533,497	665,000	(131,503)
Property and equipment	11,137	19,802	50,000	(30,198)
Other	82,264	80,075	90,000	(9,925)
Total Expenditures	1,157,697	1,188,398	\$ 1,335,000	\$ (146,602)
Receipts Over (Under) Expenditures	56,535	49,681		
Unencumbered Cash, Beginning	367,594	424,129		
Unencumbered Cash, Ending	\$ 424,129	\$ 473,810		



**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**PROFESSIONAL DEVELOPMENT 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)**

		<b>2017</b>		<b>Variance</b>
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Receipts:</b>				
Transfer from Supplemental General Fund	\$ 64,000	\$ -	\$ -	\$ -
Miscellaneous income	500	-	-	-
<b>Total Receipts</b>	<b>64,500</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	2,416	(1,587)	\$ -	\$ (1,587)
Insurance	22	26	-	26
Social Security	2,186	1,472	-	1,472
Other benefits	53	26	-	26
Instruction Support Staff -				
Certified salaries	-	-	10,000	(10,000)
Social Security	-	101	1,500	(1,399)
Other employee benefits	-	1	-	1
Purchased professional services	2,266	8,803	2,000	6,803
Other purchased services	27,129	26,763	25,000	1,763
Supplies	1,872	3,395	500	2,895
<b>Total Expenditures</b>	<b>35,944</b>	<b>39,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>
<b>Receipts Over (Under) Expenditures</b>	<b>28,556</b>	<b>(39,000)</b>		
<b>Unencumbered Cash, Beginning</b>	<b>24,421</b>	<b>52,977</b>		
<b>Unencumbered Cash, Ending</b>	<b>\$ 52,977</b>	<b>\$ 13,977</b>		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**PARENT 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)**

		<u>2017</u>		
	<u>2016</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Receipts:				
Transfer from Supplemental General Fund	\$ 20,000	\$ 13,000	\$ <u>20,000</u>	\$ <u>(7,000)</u>
Expenditures:				
Student Support Services -				
Purchased professional services	<u>16,314</u>	<u>16,314</u>	\$ <u>22,000</u>	\$ <u>(5,686)</u>
Receipts Over (Under) Expenditures	3,686	(3,314)		
Unencumbered Cash, Beginning	<u>240</u>	<u>3,926</u>		
Unencumbered Cash, Ending	<u>\$ 3,926</u>	<u>\$ 612</u>		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
Receipts:				
SDAC funds	\$ 29,747	\$ 51,181	\$ 30,000	\$ (21,181)
Transfer from General Fund	2,392,258	2,715,633	2,852,000	(136,367)
Transfer from Supplemental General Fund	670,282	804,500	700,000	104,500
Total Receipts	3,092,287	3,571,314	\$ 3,582,000	\$ (53,048)
Expenditures:				
Instruction -				
Other purchased services	3,015,827	3,163,313	\$ 3,167,215	\$ (3,902)
Student Transportation -				
Purchased property services	1,425	-	1,500	(1,500)
Supplies	2,700	-	3,500	(3,500)
Supervision -				
Non-certified salaries	141,182	178,413	150,000	28,413
Insurance	13,792	17,943	15,000	2,943
Social Security	9,897	7,963	10,000	(2,037)
Other employee benefits	3,392	3,720	4,000	(280)
Other purchased services	20,648	25,000	21,000	4,000
Supplies	40,100	75,056	45,000	30,056
Other	3,625	-	5,000	(5,000)
Vehicle Service and Maintenance -				
Non-certified salaries	30,000	-	30,000	(30,000)
Insurance	2,785	-	3,000	(3,000)
Social Security	2,280	-	3,000	(3,000)
Other employee benefits	432	-	500	(500)
Purchased professional services	12,300	-	12,000	(12,000)
Supplies	24,400	20,000	25,000	(5,000)
Property and equipment	990	-	-	-
Purchased professional services	1,055	-	2,000	(2,000)
Total Expenditures	3,326,830	3,491,408	\$ 3,497,715	\$ (6,307)
Receipts Over (Under) Expenditures	(234,543)	79,906		
Unencumbered Cash, Beginning	252,692	18,149		
Unencumbered Cash, Ending	\$ 18,149	\$ 98,055		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Miscellaneous revenue	\$ 140,687	\$ 172,424	\$ 160,000	\$ 12,424
Transfer from Supplemental General Fund	468,071	395,000	500,000	(105,000)
Transfer from Contingency Reserve Fund	15,000	-	-	-
<b>Total Receipts</b>	<b>623,758</b>	<b>567,424</b>	<b>\$ 660,000</b>	<b>\$ (92,576)</b>
Expenditures:				
Instruction -				
Certified salaries	449,566	445,418	\$ 460,000	\$ (14,582)
Non-certified salaries	4,869	5,032	5,000	32
Insurance	34,244	30,788	38,000	(7,212)
Social Security	33,478	33,202	35,000	(1,798)
Other employee benefits	4,162	4,161	4,500	(339)
Supplies	50,029	41,675	37,500	4,175
Property and equipment	44,103	11,520	40,000	(28,480)
Other	4,782	1,684	2,500	(816)
Student Support Services -				
Purchased professional services	-	-	1,000	(1,000)
Other purchased services	-	-	400	(400)
Other Support Services -				
Purchased professional services	2,082	3,647	-	3,647
Other purchased services	487	540	-	540
Property and equipment	-	-	30,000	(30,000)
Supplies	413	-	-	-
<b>Total Expenditures</b>	<b>628,215</b>	<b>577,667</b>	<b>\$ 653,900</b>	<b>\$ (76,233)</b>
Receipts Over (Under) Expenditures	(4,457)	(10,243)		
Unencumbered Cash, Beginning	16,251	11,794		
Unencumbered Cash, Ending	\$ 11,794	\$ 1,551		

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**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)**

		<b>2017</b>		
	<b>2016 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
Receipts:				
Transfer from General Fund	\$ 935,350	\$ 897,138	\$ 1,308,440	\$ (411,302)
Expenditures:				
Employee Benefits -				
Instruction	617,330	592,111	\$ 863,570	\$ (271,459)
Student Support Services	9,354	8,971	13,085	(4,114)
Instruction Support Staff	28,060	26,914	39,252	(12,338)
General Administration	18,707	17,943	26,169	(8,226)
School Administration	74,828	71,771	104,675	(32,904)
Other Support Services	37,414	35,886	52,338	(16,452)
Operations and Maintenance	65,475	62,800	91,591	(28,791)
Student Transportation Services	56,121	53,828	78,507	(24,679)
Food Service Operation	28,061	26,914	39,253	(12,339)
Total Expenditures	935,350	897,138	\$ 1,308,440	\$ (411,302)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**CONTINGENCY RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Transfer from General Fund	\$ -	\$ -
Expenditures:		
Transfer to General Fund	202,393	-
Transfer to At Risk (K-12) Fund	95,000	-
Transfer to Vocational Fund	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>312,393</u>	<u>-</u>
Receipts Over (Under) Expenditures	(312,393)	-
Unencumbered Cash, Beginning	<u>312,393</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**EARLY CHILDHOOD FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Other revenue from local source	\$ 146,360	\$ 290,242
Transfer from At Risk 4 Yr Old Fund	<u>-</u>	<u>155,000</u>
Total Receipts	<u>146,360</u>	<u>445,242</u>
Expenditures:		
Instruction -		
Certified salaries	-	152,607
Non-certified salaries	96,205	181,365
Insurance	11,249	37,435
Social Security	5,970	23,855
Other employee benefits	2,719	6,396
Purchased professional services	-	32,795
Supplies	13,817	33,429
Property and equipment	<u>-</u>	<u>438</u>
Total Expenditures	<u>129,960</u>	<u>468,320</u>
Receipts Over (Under) Expenditures	16,400	(23,078)
Unencumbered Cash, Beginning	<u>6,678</u>	<u>23,078</u>
Unencumbered Cash, Ending	<u>\$ 23,078</u>	<u>\$ -</u>

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**GIFTS AND GRANTS FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Federal aid	\$ 26,840	\$ 79,120
Expenditures:		
Instruction -		
Supplies	<u>1,538</u>	<u>87,652</u>
Receipts Over (Under) Expenditures	25,302	(8,532)
Unencumbered Cash, Beginning	82,879	108,243
Prior year cancelled encumbrances	<u>62</u>	<u>313</u>
Unencumbered Cash, Ending	<u>\$ 108,243</u>	<u>\$ 100,024</u>

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**PERKINS RESERVE FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Private grant aid	\$ 8,834	\$ 1,994
Expenditures:		
Instruction -		
Certified salaries	1,690	22,300
Social Security	123	1,649
Other employee benefits	2	90
Supplies	1,721	2,205
Instruction Support Staff -		
Other purchased services	441	1,675
Total Expenditures	<u>3,977</u>	<u>27,919</u>
Receipts Over (Under) Expenditures	4,857	(25,925)
Unencumbered Cash, Beginning	<u>-</u>	<u>4,857</u>
Unencumbered Cash, Ending	<u>\$ 4,857</u>	<u>\$ (21,068)</u>

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**STUDENT MATERIAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Book rental fees	\$ 162,118	\$ 161,736
Other revenue from local source	<u>40,204</u>	<u>52,733</u>
Total Receipts	<u>202,322</u>	<u>214,469</u>
Expenditures:		
Instruction -		
Other purchased services	18,529	31,742
Supplies	25,462	104,966
Property and equipment	-	30,228
Instruction Support Staff -		
Supplies	<u>-</u>	<u>50</u>
Total Expenditures	<u>43,991</u>	<u>166,986</u>
Receipts Over (Under) Expenditures	158,331	47,483
Unencumbered Cash, Beginning	<u>110,795</u>	<u>269,126</u>
Unencumbered Cash, Ending	<u>\$ 269,126</u>	<u>\$ 316,609</u>



**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**TITLE I LOW INCOME FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Federal aid	\$ 234,051	\$ 282,907
Expenditures:		
Instruction -		
Certified salaries	167,835	182,958
Non-certified salaries	24,402	53,126
Insurance	18,570	27,816
Social Security	13,708	16,159
Other employee benefits	4,892	2,197
Supplies	3,758	228
Equipment	-	213
Other	-	32
Instruction Support Staff -		
Other purchased services	886	178
Total Expenditures	<u>234,051</u>	<u>282,907</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Unified School District Number 313  
Buhler, Kansas

SPECIAL PURPOSE FUND

TITLE II-PART A TEACHER QUALITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL

Regulatory Basis

For the Year Ended June 30, 2017

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

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts:		
Federal aid	\$ 44,008	\$ 42,091
Expenditures:		
Instruction -		
Certified salaries	43,667	38,639
Social Security	34	103
Other employee benefits	1	2
Supplies	306	-
Instruction Support Staff -		
Travel	-	3,347
Total Expenditures	<u>44,008</u>	<u>42,091</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Unified School District Number 313  
Buhler, Kansas**

**SPECIAL PURPOSE FUND**

**UNIVERSAL KINDERGARTEN FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<u>2016 Actual</u>	<u>2017 Actual</u>
Receipts:		
Private grant aid	\$ -	\$ 37,700
Expenditures:		
Instruction -		
Certified salaries	10,000	-
Non-certified salaries	20,000	-
Social Security	5,000	-
Supplies	<u>2,700</u>	<u>-</u>
Total Expenditures	<u>37,700</u>	<u>-</u>
Receipts Over (Under) Expenditures	(37,700)	37,700
Unencumbered Cash, Beginning	<u>-</u>	<u>(37,700)</u>
Unencumbered Cash, Ending	<u>\$ (37,700)</u>	<u>\$ -</u>

**Unified School District Number 313  
Buhler, Kansas**

**BOND AND INTEREST FUND**

**BOND AND INTEREST 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)**

		<b>2017</b>		
	<b>2016</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
	<b>Actual</b>			
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 1,909,922	\$ 1,988,984	\$ 1,883,029	\$ 105,955
Delinquent tax	25,316	45,455	24,942	20,513
Motor vehicle tax	224,746	161,309	224,998	(63,689)
Recreational vehicle tax	3,050	2,244	3,002	(758)
Commercial vehicle tax	7,218	4,745	3,323	1,422
In lieu of taxes	-	-	3,478	(3,478)
Other revenue	4,564	2,127	-	2,127
State aid	595,898	767,724	767,993	(269)
Total Receipts	2,770,714	2,972,588	\$ 2,910,765	\$ 61,823
Expenditures:				
Principal	655,000	1,747,211	\$ 730,000	\$ 1,017,211
Interest	2,106,653	1,098,969	2,112,420	(1,013,451)
Commission and postage	1,900	1,000	10,000	(9,000)
Total Expenditures	2,763,553	2,847,180	\$ 2,852,420	\$ (5,240)
Receipts Over (Under) Expenditures	7,161	125,408		
Unencumbered Cash, Beginning	2,096,756	2,103,917		
Unencumbered Cash, Ending	\$ 2,103,917	\$ 2,229,325		

**Unified School District Number 313  
Buhler, Kansas**

**CAPITAL PROJECTS FUND**

**2012 BOND CONSTRUCTION FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

For the Year Ended June 30, 2017

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Interest on bond proceeds	\$ 82	\$ -
Bond proceeds	1,535,010	-
Total Receipts	<u>1,535,092</u>	<u>-</u>
Expenditures:		
Fiduciary services	18,250	-
Architectural/engineering service	112,946	-
Construction services	<u>2,353,775</u>	<u>-</u>
Total Expenditures	<u>2,484,971</u>	<u>-</u>
Receipts Over (Under) Expenditures	(949,879)	-
Unencumbered Cash, Beginning	<u>949,879</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>



**Unified School District Number 313  
Buhler, Kansas**

**CAPITAL PROJECTS FUND**

**2014 ATHLETIC FACILITIES BOND FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

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

	<b><u>2016 Actual</u></b>	<b><u>2017 Actual</u></b>
Receipts:		
Bond proceeds	\$ -	\$ 1,198,560
Expenditures:		
Architectural/engineering service	415,624	315,147
Construction services	<u>3,401,561</u>	<u>4,524,143</u>
Total Expenditures	<u>3,817,185</u>	<u>4,839,290</u>
Receipts Over (Under) Expenditures	(3,817,185)	(3,640,730)
Unencumbered Cash, Beginning	<u>7,457,915</u>	<u>3,640,730</u>
Unencumbered Cash, Ending	<u>\$ 3,640,730</u>	<u>\$ -</u>

**Unified School District Number 313  
Buhler, Kansas**

**AGENCY FUNDS**

**STUDENT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

**For the Year Ended June 30, 2017**

	<b><u>Beginning Cash Balance</u></b>	<b><u>Receipts</u></b>	<b><u>Disbursements</u></b>	<b><u>Ending Cash Balance</u></b>
Student Organizations:				
Buhler High School -				
Art Club	\$ 378	\$ 455	\$ 167	\$ 666
Buhler Singers	7,199	86,245	82,151	11,293
Debate	2,901	10,713	12,040	1,574
FBLA	228	-	-	228
FCA	5,534	5,425	6,558	4,401
FCCLA	380	3,138	2,201	1,317
FFA	17,645	116,982	126,706	7,921
French Club	137	-	-	137
International Club	316	-	-	316
Junior Class	654	3,581	3,660	575
Key Club	2,016	576	516	2,076
National Honor Society	175	249	125	299
SADD	1,130	102	477	755
Scholars Bowl	327	500	435	392
Science Club	1,106	-	-	1,106
Senior Class	595	1,545	1,608	532
Spanish Club	36	763	784	15
Student Council	1,690	3,134	3,353	1,471
Robotics Club	409	-	-	409
Maroon Cru	39	-	-	39
BHS Crimestoppers	419	-	-	419
Senior Legacy Project	1,914	2,311	2,649	1,576
Golden Millenium Scholarship	644	2,356	1,000	2,000
Citizenship Day	166	-	-	166
Entrepreneurship	4,829	13,303	11,938	6,194
Quidditch Club	335	-	-	335
Graphic Design	-	135	-	135
Subtotal Buhler High School	<u>51,202</u>	<u>251,513</u>	<u>256,368</u>	<u>46,347</u>
BHS Athletics -				
Cheerleading	1,820	27,371	25,120	4,071
Dance Team	974	3,550	3,617	907
Subtotal BHS Athletics	<u>2,794</u>	<u>30,921</u>	<u>28,737</u>	<u>4,978</u>

**Unified School District Number 313  
Buhler, Kansas**

**AGENCY FUNDS**

**STUDENT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**Regulatory Basis**

For the Year Ended June 30, 2017

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations (Cont.):				
Prairie Hills Middle School -				
Student Council	\$ 8,590	\$ 18,521	\$ 16,088	\$ 11,023
Band Projects	396	3,454	3,703	147
Subtotal Prairie Hills Middle School	<u>8,986</u>	<u>21,975</u>	<u>19,791</u>	<u>11,170</u>
Total Student Organization Funds	<u>62,982</u>	<u>304,409</u>	<u>304,896</u>	<u>62,495</u>
Other Agency Funds:				
Health Care Reserve Fund	(51,710)	1,826,022	1,830,158	(55,846)
Buhler Athletics sales tax	39	9,319	9,358	-
Buhler High School sales tax	-	3,840	3,754	86
Prairie Hills Middle School sales tax	<u>59</u>	<u>2,527</u>	<u>1,694</u>	<u>892</u>
Total Other Agency Funds	<u>(51,612)</u>	<u>1,841,708</u>	<u>1,844,964</u>	<u>(54,868)</u>
Total Agency Funds	<u>\$ 11,370</u>	<u>\$ 2,146,117</u>	<u>\$ 2,149,860</u>	<u>\$ 7,627</u>

**Unified School District Number 313  
Buhler, Kansas**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

**Regulatory Basis**

For the Year Ended June 30, 2017

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Gate Receipts</b>						
Athletics - High School	\$ 64,508	\$ 243,820	\$ 257,104	\$ 51,224	\$ -	\$ 51,224
Athletics - Prairie Hills MS	14,169	47,705	45,763	16,111	-	16,111
Total Gate Receipts	78,677	291,525	302,867	67,335	-	67,335
<b>School Projects</b>						
Buhler High School						
Activity Tickets	19,888	11,043	10,777	20,154	-	20,154
Ag Mechanics	6,318	21,966	19,449	8,835	-	8,835
Band Trips	26,491	30,877	31,120	26,248	-	26,248
BHS Library Media Center	1,162	583	137	1,608	-	1,608
Color Guard	5,604	5,425	8,174	2,855	-	2,855
Dramatics	254	167	-	421	-	421
Fall Musical	5,275	8,001	8,855	4,421	-	4,421
General	6,766	11,172	11,655	6,283	-	6,283
Guidance	1,665	11,536	10,570	2,631	-	2,631
Instrumental Music	33,489	60,468	51,067	42,890	-	42,890
Journalism	941	-	132	809	-	809
Plants Vo-Ag	11,115	3,777	5,888	9,004	-	9,004
English Department	1,558	2,073	2,902	729	-	729
Postage Activity	493	59	28	524	-	524
Student Flowers	210	-	-	210	-	210
Tech Ed Shop	534	1,670	1,125	1,079	-	1,079
Vocal Music	675	4,001	4,194	482	-	482
Yearbook	924	3,272	1,897	2,299	-	2,299
Prairie Hills Middle School						
Magazine and Book Sales	340	-	-	340	-	340
Musical Festival	86	-	-	86	-	86
Yearbook	923	1,320	923	1,320	-	1,320
Library Fines	-	1,574	909	665	-	665
Buhler Grade School						
Magazine	12,037	3,650	9,873	5,814	-	5,814
Book Fair	898	2,587	2,946	539	-	539
Reading Program	25	-	25	-	-	-
Positive World Change	331	785	580	536	-	536
Buhler CARES	-	26,163	26,163	-	-	-
Shinning Stars	-	7,285	7,285	-	-	-
Pre-K	-	-	-	-	-	-
Plum Creek Grade School						
Student Activity	4,732	11,848	13,183	3,397	-	3,397
Pre Kdg	-	27,505	27,505	-	-	-
Shinning Stars	-	26,093	26,093	-	-	-
Union Valley Grade School						
Library	348	5,804	5,582	570	-	570
Magazine	5,767	7,831	7,382	6,216	-	6,216
Cares Club	-	41,360	41,360	-	-	-
Pre Kdg	-	23,025	23,025	-	-	-
Shinning Stars	-	16,655	16,655	-	-	-
Total School Projects	148,849	379,575	377,459	150,965	-	150,965
Total District Activity Funds	\$ 227,526	\$ 671,100	\$ 680,326	\$ 218,300	\$ -	\$ 218,300

## **SINGLE AUDIT SECTION**



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

Board of Education  
Unified School District Number 313  
Buhler, KS 67522

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District Number 313, Buhler (the District), Kansas, as of and for the year ended June 30, 2017, and the related notes to the financial statement, which collectively comprise District's basic financial statement and have issued our report thereon dated September 6, 2017.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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## Purpose of this Report

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



Swindoll Janzen Hawk & Loyd, LLC  
Hutchinson, Kansas

September 6, 2017



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON  
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education  
Unified School District Number 313  
Buhler, KS 67522

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

We have audited the Unified School District Number 313, Buhler, Kansas (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of District's major federal programs for the year ended June 30, 2017. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

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

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

**Opinion on Each Major Federal Program**

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

*[sjhl.com](http://sjhl.com)*

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## Report on Internal Control Over Compliance

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

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

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

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



Swindoll Janzen Hawk & Loyd, LLC  
Hutchinson, Kansas

September 6, 2017

**Unified School District Number 313  
Buhler, Kansas**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2017**

<b>Federal Grantor/Pass-through Grantor/Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<u>U.S. Department of Agriculture</u>			
Passed through Kansas Department of Education:			
Child Nutrition Cluster			
School Breakfast Program	10.553	DO313	\$ 95,612
National School Lunch Program	10.555	DO313	465,033
Total U.S. Department of Agriculture			560,644
<u>U.S. Department of Education</u>			
Passed through Kansas Department of Education:			
Title I - Grants to Local Educational Agencies	84.010	DO313	282,907
Title II-A - Improving Teacher Quality	84.367	DO313	42,091
Career and Technical Education - Carl Perkins Vocational Education	84.048	DO313	27,920
Total U.S. Department of Education			352,918
Total Schedule of Expenditures of Federal Awards			\$ 913,562

Notes to the Schedule of Expenditures of Federal Awards

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Unified School District Number 313, Buhler, Kansas (the District), under programs of the federal government for the year ended June 30, 2017. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

**Note 2 - Summary of Significant Accounting Policies**

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

**Note 3 - Funds Expended**

Funds where Federal expenditures were receipted and expended:

Food Service Fund	\$ 560,644
Title I Low Income Fund	282,907
Title II-Part A Teacher Quality Fund	42,091
Perkins Reserve Fund	27,920
	<u>\$ 913,562</u>

**Unified School District Number 313  
Buhler, Kansas**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2017**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an adverse opinion on whether the financial statement of the Unified School District Number 313, Buhler, Kansas was prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the financial statement are reported in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of the Unified School District Number 313, Buhler, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor's report on compliance for the major federal award programs for Unified School District Number 313, Buhler, Kansas expressed an unmodified opinion on all major programs.
6. There were no audit findings that are required to be reported in accordance with 2CFR § 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs include:
 

	<u>CFDA No.</u>
Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B program was \$750,000.
9. Unified School District Number 313, Buhler, Kansas was not determined to be a low-risk auditee.

**FINDINGS--FINANCIAL STATEMENTS AUDIT**

There were no reportable findings.

**FINDINGS AND QUESTIONED COSTS--MAJOR FEDERAL AWARD PROGRAMS AUDIT**

Child Nutrition Cluster:	
School Breakfast Program	10.553
National School Lunch Program	10.555

There were no reportable findings.

**Unified School District Number 313  
Buhler, Kansas**

**SUMMARY OF PRIOR YEAR AUDIT FINDINGS**  
**For the Year Ended June 30, 2017**

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT**

Child Nutrition Cluster:

School Breakfast Program	10.553
National School Lunch Program	10.555

There were no reportable findings for June 30, 2016.