

**UNIFIED SCHOOL DISTRICT  
NO. 200**

***Regulatory Basis  
Financial Statement***

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

**UNIFIED SCHOOL DISTRICT NO. 200**

**REGULATORY BASIS  
FINANCIAL STATEMENT**

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

**BOARD OF EDUCATION**

Todd Schmidt - President  
Shannon Schneider - Vice President  
Sheryl Crotinger - Member  
Virginia Gibson - Member  
Ross Kuttler - Member  
Jeri Farmer Smith - Member  
Shea Stewart - Member

**BOARD TREASURER**

Debbie Shafer

**BOARD CLERK**

Katie Zerr

**SUPERINTENDENT**

Stuart Holmes

**UNIFIED SCHOOL DISTRICT NO. 200**

**Regulatory Basis  
Financial Statement**

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

**TABLE OF CONTENTS**

	<u>Page Number</u>
<b>INTRODUCTORY SECTION</b>	
Title Page	
Table of Contents	i
<b>FINANCIAL SECTION</b>	
Independent Auditor's Report	1
<b>STATEMENT 1</b>	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statements	6
<b>REGULATORY REQUIRED SUPPLEMENTAL INFORMATION</b>	
<b>SCHEDULE 1</b>	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	19
<b>SCHEDULE 2</b>	
Schedule of Receipts and Expenditures	
A General Fund	20
B Supplemental General Fund	22
C At Risk Fund (4 Year Old)	23
D At Risk Fund (K-12)	24
E Bilingual Education Fund	25
F Capital Outlay Fund	26
G Driver Training Fund	27
H Food Service Fund	28
I Professional Development	29

**UNIFIED SCHOOL DISTRICT NO. 200**

**Regulatory Basis  
Financial Statement**

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

**TABLE OF CONTENTS**

J	Special Education Fund	30
K	Vocational Education Fund	31
L	KPERS Special Retirement Contribution Fund	32
M	Bond and Interest Fund	33
N	Contingency Reserve Fund	34
O	Textbook Rental Fund	35
P	Title I Fund	36
Q	Migrant Project Fund	37
R	Title II-A Fund	38
S	REAP Federal Grant Fund	39
T	Title II-D Fund	40
 SCHEDULE 3		
	Summary of Receipts and Disbursements - Agency Funds	41
 SCHEDULE 4		
	Schedule of Receipts, Expenditures, and Unencumbered Cash - District Activity Funds	43



# James V. Myers, Chartered

P.O. Box 495  
Tribune, Kansas 67879

Certified Public Accountant

Phone: 620-376-4140  
Fax: 620-376-4141

## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 200  
400 W. Lawrence  
Tribune, KS 67879

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200, 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

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 200 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, 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 my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 200 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 my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 200 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

#### Supplemental Information

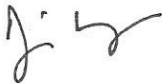
My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of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



United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which I rendered an unmodified opinion dated September 12, 2016. The 2016 basic financial statement and my 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 my 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.



James V. Myers  
Certified Public Accountant

August 11, 2017

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General Funds:							
General	\$ 12	\$ -	\$ 2,236,632	\$ 2,236,639	\$ 5	\$ 11,432	\$ 11,437
Supplemental General	57,987	-	725,266	737,257	45,996	13,167	59,163
Special Purpose Funds:							
At Risk (4 Year Old)	15,000	-	44,825	40,000	19,825	175	20,000
At Risk (K-12)	48,783	-	276,878	241,900	83,761	-	83,761
Bilingual Education	-	-	68,453	68,453	-	-	-
Capital Outlay	225,187	-	267,107	161,492	330,802	84,019	414,821
Driver Training	10,027	-	7,436	5,518	11,945	-	11,945
Food Service	42,195	-	165,124	164,634	42,685	-	42,685
Professional Development	11,921	-	-	1,855	10,066	-	10,066
Special Education	182,563	-	229,054	216,491	195,126	-	195,126
Vocational Education	-	-	13,445	13,445	-	30	30
KPERS Special Retirement Contribution	-	-	142,427	142,427	-	-	-
Contingency Reserve	42,733	-	125,567	-	168,300	-	168,300
Textbook Rental	3,045	-	16,458	3,930	15,573	5,679	21,252
Title I	-	-	51,686	51,686	-	601	601
Migrant	-	-	27,750	27,750	-	-	-
Title II-A	-	-	9,581	9,581	-	3,628	3,628
REAP Federal Grant	-	-	21,809	21,809	-	-	-
Title II-D	-	-	-	-	-	-	-
District Activity Funds - Schedule 4	29,935	-	73,019	60,320	42,634	-	42,634
Bond and Interest Funds:							
Bond and interest	360,294	-	554,955	581,001	334,248	-	334,248
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 1,029,682</b>	<b>\$ -</b>	<b>\$ 5,057,472</b>	<b>\$ 4,786,188</b>	<b>\$ 1,300,966</b>	<b>\$ 118,731</b>	<b>\$ 1,419,697</b>

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

**Statement 1**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

Composition of Cash:	
Checking Account	\$ 528,910
School Checking Account	69,819
Savings Account	646,653
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	<u>51,179</u>
Total Cash	\$ 1,498,061
Agency Funds per Schedule 3	<u>(78,364)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 1,419,697</u></u>

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

**UNIFIED SCHOOL DISTRICT NO. 200**  
**TRIBUNE, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**  
**For the Year Ended June 30, 2017**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

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

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

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 200:

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



Note 1: Summary of Significant Accounting Policies (continued)

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

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

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are

Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 200 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

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

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



Note 2: Budgetary Information (continued)

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 was a budget amendment for the Bond and Interest Fund from \$567,501 to \$581,002.

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 the 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 unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

- Contingency reserve
- Textbook rental
- Athletic gate receipts
- School projects
- Title I
- Migrant project
- REAP federal grant
- Title II-D
- Title II-A

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

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 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. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200'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. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2017 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2017.

At June 30, 2017, USD 200's carrying amount of deposits was \$1,498,061 and the bank balance was \$1,516,996. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$1,016,996 was collateralized with securities held by the pledging financial institutions' agents in USD 200'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, USD 200 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. USD 200 had no investments of this type at June 30, 2017.



Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation or carryover of benefits from one year to the next. All employees on permanent status earn sick leave at the rate of one working day per month with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused sick leave up to 90 days at the rate of \$10 per day. A permanent status employee, after accumulating 90 days of sick leave and not using all of the current year's 10 days, shall be paid for one-half of the unused sick leave days at the rate paid to certified substitute teachers (current rate is \$105 per day). The total potential liability for sick leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

*Plan Description.* USD No. 200 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, 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 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year

Note 5: Defined Benefit Pension Plan (continued)

ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98 (a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled \$142,427 for the year ended June 30, 2017.

*Net Pension Liability.* At June 30, 2017, USD 200's proportionate share of the collective net pension liability reported by KPERS was \$2,322,261. 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. USD 200's proportion of the net pension liability was based on the ratio of USD 200'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.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.



Note 6: Deferred Compensation Plan (continued)

As of June 30, 2017, the market value of the amount on deposit with the plan was \$140,308.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 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. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

- A. K.S.A. 10-1118 states that the Treasurer shall keep a record of the amount of money on hand in the treasury and of each particular fund. These records were maintained by the Clerk.

Note 10: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (4 Yr Old)	72-6428	\$ 34,870
General	At Risk (K-12)	72-6428	53,779
General	Bilingual Education	72-6428	39,541
General	Capital Outlay	72-6428	2,390
General	Cont. Reserve	72-6428	125,567
General	Food Service	72-6428	26,000
General	KPERS	72-6428	142,427
General	Special Education	72-6428	143,327
General	Voc. Education	72-6428	7,992
Supp. General	At Risk (4 Yr Old)	72-6433	9,955
Supp. General	At Risk (K-12)	72-6433	223,099
Supp. General	Bilingual	72-6433	28,912
Supp. General	Driver's Ed	72-6433	3,000
Supp. General	Food Service	72-6433	12,686
Supp. General	Special Education	72-6433	80,000
Supp. General	Voc. Education	72-6433	<u>5,453</u>
Total			\$ 938,998

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit of \$117,491.22 in March & September of each year until September 1, 2025.

Note 13: In-Substance Receipt in Transit

USD 200 received \$151,249.00 subsequent to June 30, 2017 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

Note 14: Evaluation of Subsequent Events

The organization has evaluated subsequent events through August 11, 2017, the date which the financial statement was available to be issued.

Note 15: 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
Series 2011 Taxable General Obligation Bonds	6.026%	4/1/2011	4,810,000	09/01/2025	\$ 3,772,302	\$ -	\$ 288,401	\$ 3,483,901	\$ 289,850
Total Contractual Indebtedness					3,772,302	-	288,401	3,483,901	289,850
Compensated Absences					10,410	-	74	10,336	-
Total Long-Term Debt					\$ 3,782,712	\$ -	\$ 288,475	\$ 3,494,237	\$ 289,850



Note 15: Long-Term Debt (continued)

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

Issue	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22	2023 - 2027	2028 - 2032	Total
<b>Principal:</b>								
General obligation bonds	\$ 277,396	\$ 280,170	\$ 282,972	\$ 286,085	\$ 289,232	\$ 2,068,046	\$ -	\$ 3,483,901
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	277,396	280,170	282,972	286,085	289,232	2,068,046	-	3,483,901
<b>Interest:</b>								
General obligation bonds	289,851	289,850	289,850	289,851	289,850	1,014,477	-	2,463,729
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	289,851	289,850	289,850	289,851	289,850	1,014,477	-	2,463,729
Total Principal and Interest	\$ 567,247	\$ 570,020	\$ 572,822	\$ 575,936	\$ 579,082	\$ 3,082,523	\$ -	\$ 5,947,630

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Fund Types:					
General Funds:					
General	\$ 2,307,474	\$ (70,830)	\$ 2,236,644	\$ 2,236,639	\$ (5)
Supplemental General	737,264	-	737,264	737,257	(7)
Special Purpose Funds:					
At Risk (4 Year Old)	40,000	-	40,000	40,000	-
At Risk (K-12)	252,561	-	252,561	241,900	(10,661)
Bilingual Education	75,000	-	75,000	68,453	(6,547)
Capital Outlay	472,543	-	472,543	161,492	(311,051)
Driver Training	7,509	-	7,509	5,518	(1,991)
Food Service	228,213	-	228,213	164,634	(63,579)
Professional Development	11,921	-	11,921	1,855	(10,066)
Special Education	389,767	-	389,767	216,491	(173,276)
Vocational Education	14,000	-	14,000	13,445	(555)
KPERs Special Retirement Contribution	208,158	-	208,158	142,427	(65,731)
Bond and Interest Funds:					
Bond and interest	581,002	-	581,002	581,001	(1)

**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Ad Valorem Property Tax	\$ -	\$ -	\$ -	\$ -
Delinquent Tax	-	-	-	-
Mineral Production Tax	10,532	6,396	-	6,396
State Aid				
General State Aid	1,942,092	1,942,092	1,942,101	(9)
Special Education Aid	140,142	143,327	157,204	(13,877)
KPERS Aid	150,492	142,427	208,158	(65,731)
Interest Income	-	2,390	-	2,390
Total Receipts	2,243,258	2,236,632	\$ 2,307,463	\$ (70,831)
Expenditures:				
Instruction	\$ 1,122,122	\$ 1,061,943	\$ 1,176,000	\$ (114,057)
Student Support Services	57,647	59,869	70,795	(10,926)
Instructional Support Services	6,773	6,953	1,500	5,453
General Administration	153,716	123,883	140,736	(16,853)
School Administration	206,562	194,718	201,429	(6,711)
Operation and Maintenance	24,355	2,662	-	2,662
Operation and Maintenance (Trans)	3,278	3,360	3,900	(540)
Student Transportation Services	208,023	207,358	230,973	(23,615)
Transfer to At Risk (K-12)	59,886	53,779	53,779	-
Transfer to At Risk (4 Year Old)	29,952	34,870	15,000	19,870
Transfer to Bilingual Education Fund	39,148	39,541	40,000	(459)
Transfer To Capital Outlay	-	2,390	-	2,390
Transfer to Contingency Reserve	-	125,567	-	125,567
Transfer to Driver Training Fund	-	-	-	-
Transfer to Food Service Fund	30,000	26,000	-	26,000

**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Transfer to KPERS	150,492	142,427	208,158	(65,731)
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education Fund	140,142	143,327	157,204	(13,877)
Transfer to Vocational Education Fund	11,159	7,992	8,000	(8)
Adjustment to Comply with Legal Max	-	-	(70,830)	70,830
Total Expenditures	<u>2,243,255</u>	<u>2,236,639</u>	<u>\$ 2,236,644</u>	<u>\$ (5)</u>
Receipts Over (Under) Expenditures	\$ 3	\$ (7)		
Unencumbered Cash, Beginning	9	12		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 12</u>	<u>\$ 5</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**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)**

	Prior Year	Current Year		Variance- Over
	Actual	Actual	Budget	(Under)
<b>Receipts</b>				
Ad Valorem Property Tax	\$ 671,363	\$ 673,642	\$ 688,674	\$ (15,032)
Delinquent Tax	9,451	8,299	7,031	1,268
Motor Vehicle Tax	40,194	41,495	42,428	(933)
Antique Tax	315	330	-	330
Recreational Vehicle Tax	449	447	545	(98)
16/20M Tax	1,272	1,053	-	1,053
<b>Total Receipts</b>	<u>723,044</u>	<u>725,266</u>	<u>\$ 738,678</u>	<u>\$ (13,412)</u>
<b>Expenditures</b>				
Instruction	\$ 76,263	\$ 50,925	\$ 40,000	\$ 10,925
Student Support Services	-	-	-	-
Instructional Support Services	910	1,250	-	1,250
General Administration	-	-	1,500	(1,500)
Operation and Maintenance	343,171	321,977	409,514	(87,537)
Operation and Maintenance (Trans)	-	-	250	(250)
Transfer to At Risk (K-12)	182,958	223,099	150,000	73,099
Transfer to At Risk (4 Year Old)	13,150	9,955	10,000	(45)
Transfer to Bilingual Education Fund	30,957	28,912	35,000	(6,088)
Transfer to Driver Training Fund	-	3,000	-	3,000
Transfer to Food Service Fund	6,996	12,686	35,000	(22,314)
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education	80,000	80,000	50,000	30,000
Transfer to Vocational Education Fund	2,841	5,453	6,000	(547)
Adjustment to Comply with Legal Max	-	-	-	-
<b>Total Expenditures</b>	<u>737,246</u>	<u>737,257</u>	<u>\$ 737,264</u>	<u>\$ (7)</u>
<b>Receipts Over (Under) Expenditures</b>	\$ (14,202)	\$ (11,991)		
<b>Unencumbered Cash, Beginning</b>	72,175	57,987		
<b>Prior Year Cancelled Encumbrances</b>	<u>14</u>	<u>-</u>		
<b>Unencumbered Cash, Ending</b>	<u>\$ 57,987</u>	<u>\$ 45,996</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (4 Year Old)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 29,952	\$ 34,870	\$ 15,000	\$ 19,870
Transfer from Supplemental General	13,150	9,955	10,000	(45)
Total Receipts	43,102	44,825	\$ 25,000	\$ 19,825
Expenditures				
Instruction	39,448	40,000	\$ 40,000	\$ -
Receipts Over (Under) Expenditures	\$ 3,654	\$ 4,825		
Unencumbered Cash, Beginning	11,346	15,000		
Unencumbered Cash, Ending	\$ 15,000	\$ 19,825		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 59,886	\$ 53,779	\$ 53,779	\$ -
Transfer from Supplemental General	182,958	223,099	150,000	73,099
Total Receipts	<u>242,844</u>	<u>276,878</u>	<u>\$ 203,779</u>	<u>\$ 73,099</u>
Expenditures				
Instruction	<u>242,989</u>	<u>241,900</u>	<u>\$ 252,561</u>	<u>\$ (10,661)</u>
Receipts Over (Under) Expenditures	\$ (145)	\$ 34,978		
Unencumbered Cash, Beginning	<u>48,928</u>	<u>48,783</u>		
Unencumbered Cash, Ending	<u>\$ 48,783</u>	<u>\$ 83,761</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**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)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 39,148	\$ 39,541	\$ 40,000	\$ (459)
Transfer from Supplemental General	30,957	28,912	35,000	(6,088)
Total Receipts	70,105	68,453	<u>\$ 75,000</u>	<u>\$ (6,547)</u>
Expenditures				
Instruction	70,105	68,453	<u>\$ 75,000</u>	<u>\$ (6,547)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 116,534	\$ 242,152	\$ 238,171	\$ 3,981
Delinquent Tax	1,870	1,526	1,218	308
Motor Vehicle Tax	8,107	7,705	7,867	(162)
Antique Tax	64	63	-	63
Recreational Vehicle Tax	91	84	101	(17)
16/20M Tax	262	202	-	202
Sale of Asset	-	12,985	-	12,985
Interest	3,622	-	-	-
Transfer from General	-	2,390	-	2,390
Total Receipts	<u>130,550</u>	<u>267,107</u>	<u>\$ 247,357</u>	<u>\$ 19,750</u>
Expenditures				
Instruction	\$ -	\$ -	\$ 188,043	\$ (188,043)
Instructional Support Staff	-	-	-	-
Operation and Maintenance	-	68,029	99,500	(31,471)
Transportation	-	86,398	125,000	(38,602)
Facility Acquisition & Const. Service	512	7,065	60,000	(52,935)
Total Expenditures	<u>512</u>	<u>161,492</u>	<u>\$ 472,543</u>	<u>\$ (311,051)</u>
Receipts Over (Under) Expenditures	\$ 130,038	\$ 105,615		
Unencumbered Cash, Beginning	95,149	225,187		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 225,187</u>	<u>\$ 330,802</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
	Actual	Actual	Budget	
Receipts				
State Safety Aid	\$ 1,428	\$ 1,536	\$ 2,250	\$ (714)
Local Revenue	1,377	2,900	2,000	900
Transfer from General Fund	-	-	-	-
Transfer from Supplemental General	-	3,000	-	3,000
Total Receipts	2,805	7,436	\$ 4,250	\$ 3,186
Expenditures				
Instruction	\$ 3,660	\$ 5,518	\$ 6,509	\$ (991)
Operation and Maintenance	-	-	1,000	(1,000)
Total Expenditures	3,660	5,518	\$ 7,509	\$ (1,991)
Receipts Over (Under) Expenditures	\$ (855)	\$ 1,918		
Unencumbered Cash, Beginning	10,882	10,027		
Unencumbered Cash, Ending	\$ 10,027	\$ 11,945		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 1,271	\$ 1,277	\$ 1,348	\$ (71)
Federal Sources	76,085	76,073	79,380	(3,307)
Charges for Services	46,191	49,088	70,290	(21,202)
Transfer from General Fund	30,000	26,000	-	26,000
Transfer from Supplemental General	6,996	12,686	35,000	(22,314)
Total Receipts	160,543	165,124	\$ 186,018	\$ (20,894)
Expenditures				
Operation and Maintenance	\$ 5,480	\$ 5,486	\$ 7,090	\$ (1,604)
Food Service Operation	152,955	159,148	221,123	(61,975)
Total Expenditures	158,435	164,634	\$ 228,213	\$ (63,579)
Receipts Over (Under) Expenditures	\$ 2,108	\$ 490		
Unencumbered Cash, Beginning	40,087	42,195		
Unencumbered Cash, Ending	\$ 42,195	\$ 42,685		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**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)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	-	-	-	-
Transfer from Supplemental General	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Other Supplemental Service	4,291	1,855	\$ 11,921	\$ (10,066)
Receipts Over (Under) Expenditures	\$ (4,291)	\$ (1,855)		
Unencumbered Cash, Beginning	16,212	11,921		
Unencumbered Cash, Ending	\$ 11,921	\$ 10,066		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**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)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ 4,142	\$ 5,727	\$ -	\$ 5,727
Transfer from General Fund	140,142	143,327	157,204	(13,877)
Transfer from Supplemental General	80,000	80,000	50,000	30,000
Total Receipts	<u>224,284</u>	<u>229,054</u>	<u>\$ 207,204</u>	<u>\$ 21,850</u>
Expenditures				
Instruction	<u>211,616</u>	<u>216,491</u>	<u>\$ 389,767</u>	<u>\$ (173,276)</u>
Receipts Over (Under) Expenditures	\$ 12,668	\$ 12,563		
Unencumbered Cash, Beginning	<u>169,895</u>	<u>182,563</u>		
Unencumbered Cash, Ending	<u>\$ 182,563</u>	<u>\$ 195,126</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Vocational Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Transfer from General	11,159	7,992	8,000	(8)
Transfer from Supplemental General	2,841	5,453	6,000	(547)
Total Receipts	14,000	13,445	<u>\$ 14,000</u>	<u>\$ (555)</u>
Expenditures				
Instruction	14,000	13,445	<u>\$ 14,000</u>	<u>\$ (555)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Sources	\$ -	\$ -	\$ -	\$ -
Transfer from General	150,492	142,427	208,158	(65,731)
Total Receipts	150,492	142,427	\$ 208,158	\$ (65,731)
Expenditures				
Instruction	101,302	142,427	140,838	1,589
Student Support	26,678	-	4,200	(4,200)
Instructional Support	-	-	-	-
General Administration	9,500	-	1,080	(1,080)
School Administration	13,012	-	20,040	(20,040)
Operations & Maintenance	-	-	22,800	(22,800)
Student Transportation	-	-	12,000	(12,000)
Food Service	-	-	7,200	(7,200)
Total Expenditures	150,492	142,427	\$ 208,158	\$ (65,731)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**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)**

	Prior Year Actual	Current Year		Variance- Over Under
	Actual	Actual	Budget	(Under)
Receipts				
Ad Valorem Property Tax	\$ 324,792	\$ 294,870	\$ 291,445	\$ 3,425
Delinquent Tax	4,693	3,973	3,406	567
Motor Vehicle Tax	21,124	19,152	19,607	(455)
Antique Tax	176	152	-	152
Recreational Vehicle Tax	238	205	252	(47)
16/20M Tax	716	480	-	480
Federal Tax Credit	235,616	236,123	236,000	123
Total Receipts	587,355	554,955	\$ 550,710	\$ 4,245
Expenditures				
Principal	\$ 279,799	\$ 288,401	\$ 288,401	\$ -
Interest	289,850	289,850	289,851	(1)
Commission, Postage, Miscellaneous	2,750	2,750	2,750	-
Total Expenditures	572,399	581,001	\$ 581,002	\$ (1)
Receipts Over (Under) Expenditures	\$ 14,956	\$ (26,046)		
Unencumbered Cash, Beginning	345,338	360,294		
Unencumbered Cash, Ending	\$ 360,294	\$ 334,248		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	\$       -	\$ 125,567
Expenditures		
Contractual Services	\$       -	\$       -
Receipts Over (Under) Expenditures	\$       -	\$ 125,567
Unencumbered Cash, Beginning	42,733	42,733
Unencumbered Cash, Ending	<u>\$ 42,733</u>	<u>\$ 168,300</u>

**Schedule 2-O**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Textbook Rental Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	\$ 10,642	\$ 16,458
Expenditures		
Instruction	\$ 14,962	\$ 3,930
Receipts Over (Under) Expenditures	\$ (4,320)	\$ 12,528
Unencumbered Cash, Beginning	7,365	3,045
Unencumbered Cash, Ending	<u>\$ 3,045</u>	<u>\$ 15,573</u>

**Schedule 2-Q**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Migrant Project**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 30,000	\$ 27,750
Expenditures		
Instruction	\$ 30,000	\$ 27,750
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 200

Title II-A Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 9,568	\$ 9,581
Expenditures		
Instruction	\$ 9,568	\$ 9,581
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-S**

**UNIFIED SCHOOL DISTRICT NO. 200**

**REAP Federal Grant Fund**

**Schedule of Receipts and Expenditures**

**Regulatory Basis**

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

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 20,611	\$ 21,809
Expenditures		
Project Expense	\$ 20,611	\$ 21,809
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-T**

**UNIFIED SCHOOL DISTRICT NO. 200**

**Title II-D**

**Schedule of Receipts and Expenditures**

**Regulatory Basis**

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

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Project Expense	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2016	\$ 634	\$ -	\$ 634	\$ -
Class of 2017	1,679	1,018	2,454	243
Class of 2018	4,596	3,168	5,587	2,177
Class of 2019	3,238	4,842	4,265	3,815
Class of 2020	95	996	286	805
Class of 2021	-	30	-	30
Archery	-	799	799	-
Art Club/Art	550	-	71	479
Box Tops	453	813	-	1,266
Cheerleaders	343	4,389	3,548	1,184
Child in Need	1,134	619	-	1,753
Computer	145	-	-	145
Drama Club	4,101	124	564	3,661
ET Wear	113	-	-	113
FCA	779	-	-	779
FFA	3,796	13,274	9,990	7,080
Geology Club	-	-	-	-
Honor Card/Alternative Days	6,068	1,457	519	7,006
HS Girls Basketball Camp	331	-	-	331
HS Science	-	457	357	100
Library	-	-	-	-
LYT Group	-	2,481	2,112	369
Music	2,606	213	143	2,676
Music Rentals	20	-	20	-
National Honor Society	390	565	133	822
NWKL Activities	-	4,479	-	4,479
Peer Helpers	29	-	-	29
Pictures	-	-	-	-
Quiz Bowl	451	-	-	451
S.A.D.D.	453	565	133	885
Scholarship Fund	19,795	26,000	25,750	20,045
School Donations	25	-	-	25
School Employee Fund	45	-	-	45
School Play	95	-	-	95



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Shop	-	-	-	-
Shoot Away Machine	250	-	-	250
Sign Donations	224	634	-	858
Student Assistance	806	-	-	806
Student Council	3,846	18,565	18,939	3,472
Track Club	2,728	4,654	4,042	3,340
Trap Shoot Club	-	6,930	4,931	1,999
Vo-Ag	-	-	-	-
Volleyball Club	15	8,707	7,059	1,663
Jr. High School				
Jr. High Cheerleaders	78	3,045	2,933	190
Jr. High Field Studies	144	1,203	1,118	229
Jr. High Stuco	-	261	48	213
Language Arts	1,309	136	272	1,173
Quiz Bowl	1,264	-	242	1,022
Science Club	-	-	-	-
Grade School				
Achievement Account	2,423	962	1,438	1,947
Fourth/Fifth Grade	-	1,142	871	271
Kindergarten	30	-	-	30
Music	3	85	75	13
Second Grade	-	300	300	-
Third Grade	-	137	137	-
Total	<u>\$ 65,084</u>	<u>\$ 113,050</u>	<u>\$ 99,770</u>	<u>\$ 78,364</u>

**UNIFIED SCHOOL DISTRICT NO. 200**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures, and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2017**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 18,757	\$ 50,297	\$ 42,225	\$ 26,829	\$ -	\$ 26,829
Concessions	10,694	19,652	15,025	15,321	-	15,321
Total Gate Receipts	29,451	69,949	57,250	42,150	-	42,150
School Projects						
Yearbook	-	3,070	3,070	-	-	-
K.C. Handicap Child	484	-	-	484	-	484
Total School Projects	484	3,070	3,070	484	-	484
Total District Activity Funds	\$ 29,935	\$ 73,019	\$ 60,320	\$ 42,634	\$ -	\$ 42,634