

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Independent Auditors' Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2017

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

TABLE OF CONTENTS

	<u>PAGE NUMBER</u>
Independent Auditors' Report	1 – 3
Statement 1	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	4 – 5
Notes to the Financial Statement.....	6 - 15
SUPPLEMENTARY INFORMATION:	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Fund Only)	16
Schedule 2	
Schedule of Receipts and Expenditures – Actual and Budget Regulatory Basis - (with Comparative Actual Amounts for the Prior Year)	
General Fund	17 – 18
Supplemental General Fund	19 - 20
4 Year Old At-Risk Fund	21
K-12 At-Risk Fund	22
Bilingual Education Fund	23
Vocational Education Fund.....	24
Special Education Fund	25
Virtual Education Fund	26
Parent Education Fund	27
Title IX Indian Education Fund	28
Driver Training Fund	29
Food Service Fund	30
Capital Outlay Fund	31 - 32
Professional Development Fund	33
Contingency Reserve Fund	34
Building Construction Fund	35
Textbook Rental Fund	36
KPERs Special Retirement Contributions Fund.....	37
Johnson O'Malley Fund	38
Recreation Commission Fund	39
Recreation Commission Employee Benefits and Special Liability Fund	40
Title I Fund.....	41
Title I-C Migrant Fund.....	42
Title II-A Fund	43
Title VI-B Rural Low Income Fund	44
21 ST CCLC Grant Fund.....	45
FKHS Community Pool Fund	46
Migrant Family Literacy Fund	47
Save the Children Fund	48
Kansas Reading Roadmap Grant Fund.....	49
DCF – Early Learning Odd Year Grant Fund.....	50
DCF – Early Learning Even Year Grant Fund	51
IPC Grant Fund	52

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

TABLE OF CONTENTS
(Continued)

	<u>PAGE NUMBER</u>
SUPPLEMENTARY INFORMATION: (Continued)	
Schedule 2 (Continued)	
Schedule of Receipts and Expenditures –	
Actual and Budget – Regulatory Basis	
KDHE MIECHV I Even Year Fund	53
KDHE MIECHV I Odd Year Fund	54
KDHE MIECHV II Odd Year Fund	55
Kidzlit Odd Year Grant Fund	56
Kidzlit Even Year Grant Fund	57
Indian Education Summer Camp Fund	58
Miscellaneous Grants Fund	59
Bond and Interest Fund	60
Schedule 3	
Schedule of Receipts and Disbursements	
Agency Funds – Regulatory Basis	61 - 63
Schedule 4	
Summary of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds – Regulatory Basis	64
Schedule of Expenditures of Federal Awards	65 - 66
Independent Auditors’ Report on Internal Control over Financial Reporting and on Compliance and ... Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	67 - 68
Independent Auditors’ Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	69 - 70
Schedule of Findings and Questioned Costs	71 - 72
Summary Schedule of Prior Audit Findings	73

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on the Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District #445, Coffeyville, 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.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District'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 District'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 statements.

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District #445 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 #445 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 #445 as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters*Supplementary Information*

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

The fiscal year ended June 30, 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the fiscal year ended June 30, 2016 basic financial statement upon which we rendered an unmodified opinion dated December 14, 2016. The fiscal year ended June 30, 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration 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 fiscal year ended June 30, 2016 basic financial statement. The fiscal year ended June 30, 2016 comparative information was subjected to the auditing procedures applied in the audit of the fiscal year ended June 30, 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the fiscal year ended June 30, 2016 basic financial statement or to the fiscal year ended June 30, 2016 basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the fiscal year ended June 30, 2016 comparative information is fairly stated in all material respects in relation to the fiscal year ended June 30, 2016 basic financial statement 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 December 12, 2017, on our consideration of the Unified School District #445'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 the effectiveness of the Unified School District #445's 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 #445's internal control over financial reporting and compliance.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 12, 2017

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2017
General	\$ 5,221.69	\$ 12,232,979.52	\$ 12,238,201.45	\$ (0.24)	\$ 1,852,560.31	\$ 1,852,560.07
Supplemental General	181,087.98	3,961,371.22	3,946,454.00	196,005.20	114,386.96	310,392.16
Special Purpose Funds:						
4 Year Old At-Risk	54,117.66	111,658.00	111,658.08	54,117.58	6,529.68	60,647.26
K-12 At-Risk	112,791.21	2,512,000.00	2,512,000.00	112,791.21	224,694.04	337,485.25
Bilingual Education	10,596.55	91,500.00	91,500.00	10,596.55	3,252.92	13,849.47
Vocational Education	128,971.78	477,801.00	477,801.00	128,971.78	50,398.48	179,370.26
Special Education	270,662.90	2,144,654.78	2,144,801.98	273,515.70	41,668.46	315,184.16
Virtual Education	-	64,325.00	30,270.00	34,055.00	-	34,055.00
Parent Education	66,582.33	155,000.00	149,020.68	72,561.65	8,639.80	81,201.45
Title IX Indian Education	-	83,213.00	83,213.00	-	4,654.59	4,654.59
Driver Training	23,602.31	13,325.00	12,273.02	24,654.29	65.00	24,719.29
Food Service	180,486.22	1,246,995.88	1,240,379.53	187,102.57	70,784.97	257,887.54
Capital Outlay	499,003.32	989,088.48	518,031.06	970,060.74	66,302.93	1,036,363.67
Professional Development	35,500.46	34,465.00	34,237.92	35,727.54	10,601.15	46,328.69
Contingency Reserve	192,920.33	-	-	192,920.33	-	192,920.33
Building Construction	-	-	-	-	-	-
Textbook Rental	118,626.65	21,046.75	878.63	138,794.77	-	138,794.77
KPERS Special Retirement Contributions	-	765,213.27	765,213.27	-	-	-
Johnson O'Malley	-	5,640.00	5,640.00	-	-	-
Recreation Commission	-	424,620.30	424,620.30	-	-	-
Recreation Commission Employee Benefits and						
Special Liability	-	114,179.88	114,179.88	-	-	-
Title I	-	533,817.00	533,817.00	-	42,583.58	42,583.58
Title I-C Migrant	-	10,000.00	10,000.00	-	-	-
Title II-A	-	130,098.00	130,098.00	-	13,830.23	13,830.23
Title VI-B Rural Low Income	-	33,122.00	33,122.00	-	5,165.00	5,165.00
21st CCLC Grant	-	75,000.00	75,000.00	-	5,630.43	5,630.43
FKHS Community Pool	31,132.12	12,600.00	-	43,732.12	-	43,732.12

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

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

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2017
Special Purpose Funds: (Continued)						
Migrant Family Literacy	\$ (4,534.00)	\$ 4,534.00	\$ -	\$ -	\$ -	-
Kansas Reading Roadmap Grant	1,168.19	102,564.64	98,513.71	5,219.12	3,100.00	8,319.12
DCF - Early Learning Odd Year Grant	-	705,368.09	869,989.00	(164,620.91)	52,970.90	(111,650.01)
DCF - Early Learning Even Year Grant	(277,753.52)	292,483.51	14,729.99	0.00	-	0.00
IPC Grant	(42,770.71)	51,694.61	21,531.00	(12,607.10)	-	(12,607.10)
KDHE MIECHV I Even Year	(16,393.46)	52,139.95	35,746.49	-	-	-
KDHE MIECHV I Odd Year	-	10,176.26	25,901.00	(15,724.74)	178.00	(15,546.74)
KDHE MIECHV II Odd Year	(46,580.98)	202,814.76	179,062.27	(22,828.49)	1,075.00	(21,753.49)
Kidzlit Odd Year Grant	-	7,399.22	24,702.52	(17,303.30)	336.00	(16,967.30)
Kidzlit Even Year Grant	(4,655.69)	32,948.20	28,292.51	-	-	-
Indian Education Summer Camp	2,863.98	2,033.99	4,935.47	(37.50)	-	(37.50)
Miscellaneous Grants	41,132.91	117,125.65	89,206.87	69,051.69	3,976.87	73,028.56
Gate Receipts	137,089.43	114,464.29	129,700.54	121,853.18	1,633.53	123,486.71
Bond and Interest Funds:						
Bond and Interest	77,081.78	2,063,791.22	1,867,070.00	273,803.00	-	273,803.00
Total Reporting Entity	<u>\$ 1,777,951.44</u>	<u>\$ 30,006,252.47</u>	<u>\$ 29,071,792.17</u>	<u>\$ 2,712,411.74</u>	<u>\$ 2,585,018.83</u>	<u>\$ 5,297,430.57</u>
Composition of Cash						
Checking and Money Market Account.....					\$	5,414,553.52
Activity Checking Accounts.....						110,138.13
Total Cash						5,524,691.65
Less Agency Funds per Schedule 3						(227,261.08)
Total Reporting Entity.....					\$	5,297,430.57

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

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Notes to the Financial Statement
For the Fiscal Year Ended June 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #445 (the 'District'), Coffeyville, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #445.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Recreation Commission – Unified School District #445 Recreation Commission oversees recreational activities. The recreation commission can sue and be sued, but acquisition of real property by the commission, must be approved by the District. The District levies taxes for the recreation commission. Bond issuances must be approved by the District. The Recreation Commission funds in this financial statement only include tax levy money collected by the District and distributed to the Commission. Financial statements are available at the Commission.

Coffeyville Public Schools Foundation - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Coffeyville Public Schools Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 types of funds comprise the financial activities of the Unified School District #445, for the year ended June 30, 2017:

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital 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.

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

Basis of Presentation – Regulatory Basis of Accounting

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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The General Fund budget was decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end. A legal operating budget is not required for fiduciary funds and certain special revenue funds.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation with K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the IPC Grant Fund, DCF – Early Learning Grant Odd Year Fund, KDHE MIECHV I Even Fund, KDHE MIECHV II Odd Year Fund, Kidzlit Odd Year Grant Fund, and Indian Education Summer Camp Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, exempt from the cash basis laws of the State of Kansas. All of the funds listed above met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

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 branch 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 bank provides an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

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.

3. **DEPOSITS AND INVESTMENTS** (Continued)

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2017.

At year-end, the District's carrying amount of deposits was \$5,524,691.65 and the bank balance was \$4,790,374.09. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$266,433.76 was covered by FDIC insurance, and \$4,523,940.33 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. **CAPITAL LEASE OBLIGATIONS**

The District has entered into a capital lease agreement in order to finance the equipping, repairing, and improving to existing school facilities under the Federal Qualified Academy Zone Bonds program. The District has partnered with Bank of Kansas City, N.A., which has agreed to make the required private nongovernmental match of 10%, or \$100,000.00. A local bank has entered into an agreement with the District and has agreed to take a tax credit (as defined by the Internal Revenue Service) instead of an interest check under the capital lease agreement. Payments are made of \$100,000.00 annually, into a bank trust account and will be used to pay off the principal amount of \$1,000,000.00, upon maturity. Final maturity of the lease is December 1, 2020. Future minimum lease payments are as follows:

<u>Year Ended June 30</u>	<u>Totals</u>
2018	\$ 100,000.00
2019	100,000.00
2020	100,000.00
2021	<u>100,000.00</u>
Total Payments from District	400,000.00
Less: Current Maturities	<u>(100,000.00)</u>
Long-Term Capital Lease Obligations	<u>\$ 300,000.00</u>

5. **OPERATING LEASES**

As of June 30, 2017, the District has entered into a number of operating leases for various pieces of office equipment. Total payments for the year ended June 30, 2017 was \$32,310.08. Under the current lease agreements, the future minimum lease rentals are as follows:

2018	\$ 18,663.36
2019	18,663.36
2020	18,663.36
2021	18,663.36
2022	2,014.00

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	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2010	2.00% - 3.80%	04/01/2010	\$ 16,620,000.00	04/01/2024	\$ 10,550,000.00	\$ -	\$ 1,515,000.00	\$ 9,035,000.00	\$ 352,070.00
Capital Leases									
Qualified Zone Academy									
Bonds Lease - Series 2006	None	01/24/2007	450,000.00	01/24/2017	40,615.70	-	40,615.70	-	-
Qualified Zone Academy									
Bonds Lease - Series 2007	1.63%	07/01/2007	800,000.00	07/19/2017	80,000.00	-	80,000.00	-	1,304.00
Qualified Zone Academy									
Bonds Lease - Series 2010	None	12/01/2010	1,000,000.00	12/01/2020	500,000.00	-	100,000.00	400,000.00	-
Total Contractual Indebtedness					\$ 11,170,615.70	\$ -	\$ 1,735,615.70	\$ 9,435,000.00	\$ 353,374.00

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

Issue	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022	June 30, 2023-2024	Totals
<u>Principal</u>							
General Obligation Bonds							
Paid with Tax Levies							
Series 2010	\$ 1,570,000.00	\$ 1,620,000.00	\$ 1,675,000.00	\$ 1,750,000.00	\$ 1,105,000.00	\$ 1,315,000.00	\$ 9,035,000.00
Capital Leases							
Qualified Zone Academy							
Bonds Leases							
Series 2010	100,000.00	100,000.00	100,000.00	100,000.00	-	-	400,000.00
Total Principal	1,670,000.00	1,720,000.00	1,775,000.00	1,850,000.00	1,105,000.00	1,315,000.00	9,435,000.00
<u>Interest</u>							
General Obligation Bonds							
Paid with Tax Levies							
Series 2010	310,407.50	263,307.50	210,657.50	152,032.50	89,907.50	69,525.00	1,095,837.50
Capital Leases							
Qualified Zone Academy							
Bonds Leases							
Series 2010	-	-	-	-	-	-	-
Total Interest	310,407.50	263,307.50	210,657.50	152,032.50	89,907.50	69,525.00	1,095,837.50
Total Principal and Interest	\$ 1,980,407.50	\$ 1,983,307.50	\$ 1,985,657.50	\$ 2,002,032.50	\$ 1,194,907.50	\$ 1,384,525.00	\$ 10,530,837.50

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$765,213.27 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$13,732,136.00. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Vacation

All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1 year	5 days
2-7 years	10 days
8-13 years	15 days
14-24 years	20 days
25 years and over	25 days

Employees may not carryover awarded vacation days into the next fiscal year. Vacation days awarded July 1 should be taken by the following June 30. Unused vacation days will be forfeited without pay at the end of the fiscal year in which they are awarded.

Sick Leave

Each classified employee shall be entitled to sick leave with full pay to be accumulated at a rate of one day per month of employment. Sick leave may accumulate to 80 days maximum. If, at the end of June in the fiscal year, an employee has accumulated an excess of seventy sick days, certified staff will be paid at the teachers' negotiated rate; all other employees will be paid \$30.00 for every sick day over seventy days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

Certified Employees

Certified staff of the District may retire from the District prior to age 65. Retirement prior to age 65 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees.

Qualification for early retirement is that the certified employee be a full-time employee; not less than age 57 and not more than age 65, or has met Kansas Public Retirement System unreduced retirement benefits of age plus service is equal to or greater than 85; and have completed 10 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are a maximum of 15% annually of the last negotiated salary, for a maximum retirement benefit of 120%.

Other Employees

Employees of the District may retire from the District prior to age 62. Retirement prior to age 62 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees. Qualification for early retirement is that the employee be a full-time employee, not less than age 53 and not more than age 62, and has completed 15 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are one-third of the total of the most previous twelve months' gross salary, up to a maximum benefit of \$10,000.00.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Early retirement incentive payments included in expenditures for the year ended June 30, 2017, were \$165,741.34. As of June 30, 2017, the future early retirement incentive payments are expected to be as follows:

<u>Year Ending June 30</u>	<u>Amount</u>	<u>Number of Participants</u>
2018	\$ 163,179.00	22
2019	142,983.00	18
2020	119,361.00	15
2021	89,255.00	13
2022	43,563.00	8
2022-2026	110,779.00	Various

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 government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

8. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

9. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

During the year ended June 30, 2008, a major taxpayer filed an appeal pertaining to their tax valuation. The appeal was filed with the Kansas Board of Tax Appeals. In January 2012, a majority of the three judge panel at Kansas Board of Tax Appeals ruled in favor of Montgomery County, Kansas (the entity responsible for the tax valuation). The taxpayer filed an appeal of the court decision to the Kansas Court of Appeals. In February 2013, the parties to the lawsuit reached a settlement for all tax years except 2008. The agreement also established upper and lower repayment limits based upon the final resolution of the case. Sometime after February 2013, the Kansas Court of Appeals remanded the case to the Kansas Board of Tax Appeals. On March 30, 2016, the Kansas Court of Tax Appeals issued a new decision on the matter that essentially reversed their earlier ruling. The District has not been ordered to make a repayment yet, but estimates the maximum repayment amount to be \$2.26M based upon the February 2013 settlement agreement.

9. CONTINGENT LIABILITIES (Continued)

Another industry also filed a tax appeal, which Montgomery County has resolved. The settlement agreement requires the District to repay taxes as follows: January 2018 - \$118,933.46 and January 2019 - \$120,923.88.

10. INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.A.A. 72-6428	\$ 1,301,478.78
General	Food Service	K.S.A. 72-6428	41,244.00
General	Professional Development	K.S.A. 72-6428	18,877.00
General	Virtual Education	K.S.A. 72-6428	64,325.00
General	Parent Education	K.S.A. 72-6428	58,621.00
General	4 Year Old At-Risk	K.S.A. 72-6428	42,658.00
General	K-12 At-Risk	K.S.A. 72-6428	1,931,000.00
General	Vocational Education	K.S.A. 72-6428	315,414.00
General	Bilingual Education	K.S.A. 72-6428	65,000.00
General	Capital Outlay	K.S.A. 72-6428	18,537.33
General	KPERS Special Retirement Contributions	K.S.A. 72-6428	765,213.27
Supplemental General	4 Year Old At-Risk	K.S.A. 72-6428	69,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-6428	581,000.00
Supplemental General	Vocational Education	K.S.A. 72-6428	146,155.00
Supplemental General	Special Education	K.S.A. 72-6428	846,176.00
Supplemental General	Food Service	K.S.A. 72-6428	72,000.00
Supplemental General	Professional Development	K.S.A. 72-6428	15,588.00
Supplemental General	Bilingual Education	K.S.A. 72-6428	26,500.00
Supplemental General	Parent Education	K.S.A. 72-6428	6,194.00
Supplemental General	Driver Training	K.S.A. 72-6428	1,500.00

11. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2017

Funds	Certified Budget	Adjustments to Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Over (Under)
					Charged to Current Year Budget		
General	\$ 12,441,979.00	\$ (202,213.00)	\$ -	\$ 12,239,766.00	\$ 12,238,201.45	\$	(1,564.55)
Supplemental General	3,946,454.00	-	-	3,946,454.00	3,946,454.00		-
Special Purpose Funds							
4 Year Old At-Risk	168,000.00	-	-	168,000.00	111,658.08		(56,341.92)
K-12 At-Risk	2,624,700.00	-	-	2,624,700.00	2,512,000.00		(112,700.00)
Bilingual Education	92,000.00	-	-	92,000.00	91,500.00		(500.00)
Vocational Education	606,000.00	-	-	606,000.00	477,801.00		(128,199.00)
Special Education	2,503,300.00	-	-	2,503,300.00	2,144,801.98		(358,498.02)
Virtual Education	31,000.00	-	-	31,000.00	30,270.00		(730.00)
Parent Education	221,000.00	-	-	221,000.00	149,020.68		(71,979.32)
Driver Training	30,000.00	-	-	30,000.00	12,273.02		(17,726.98)
Food Service	1,435,900.00	-	-	1,435,900.00	1,240,379.53		(195,520.47)
Capital Outlay	1,258,000.00	-	-	1,258,000.00	518,031.06		(739,968.94)
Professional Development	35,000.00	-	-	35,000.00	34,237.92		(762.08)
KPERS Special Retirement Contributions	1,107,368.00	-	-	1,107,368.00	765,213.27		(342,154.73)
Recreation Commission	444,626.00	-	-	444,626.00	424,620.30		(20,005.70)
Recreation Commission Employee							
Benefits and Special Liability	120,000.00	-	-	120,000.00	114,179.88		(5,820.12)
Bond and Interest Fund							
Bond and Interest	1,867,170.00	-	-	1,867,170.00	1,867,070.00		(100.00)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Other	\$ 88,510.84	\$ 169,645.52	\$ -	\$ 169,645.52
Interest	8,329.00	21,462.49	8,000.00	13,462.49
County Sources				
Mineral Production Tax	656.75	319.24	300.00	19.24
State Sources				
General State Aid	9,923,422.00	9,977,747.00	9,933,422.00	44,325.00
Supplemental General State Aid	1,168,553.00	-	-	-
KPERS Aid	787,343.34	765,213.27	1,107,368.00	(342,154.73)
Capital Outlay State Aid	6,137.00	-	-	-
Special Education Aid	1,309,321.00	1,298,592.00	1,387,667.00	(89,075.00)
Total Receipts	13,292,272.93	12,232,979.52	\$ 12,436,757.00	\$ (203,777.48)
Expenditures				
Instruction	3,434,373.07	3,561,242.12	\$ 3,521,655.00	\$ 39,587.12
Support Services				
Student Support	341,571.38	388,984.15	353,265.00	35,719.15
Instructional Support	309,881.29	195,591.53	239,553.00	(43,961.47)
General Administration	389,484.09	407,920.97	363,404.00	44,516.97
School Administration	915,441.72	929,256.73	905,070.00	24,186.73
Other Supplemental Services	198,306.17	192,068.27	197,645.00	(5,576.73)
Operations and Maintenance	1,383,170.86	1,385,064.74	1,298,394.00	86,670.74
Student Transportation Services				
Vehicle Operating Services	529,850.77	555,704.56	546,337.00	9,367.56
Operating Transfers to:				
Special Education Fund	1,309,945.29	1,301,478.78	1,387,667.00	(86,188.22)
Food Service Fund	87,333.68	41,244.00	87,000.00	(45,756.00)
Professional Development Fund	10,500.47	18,877.00	10,500.00	8,377.00
Virtual Education Fund	10,000.00	64,325.00	20,000.00	44,325.00

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Parent Education Fund	\$ 49,730.04	\$ 58,621.00	\$ 58,621.00	\$ -
4 Year Old At-Risk Fund	39,954.08	42,658.00	39,000.00	3,658.00
Driver Training Fund	249.33	-	500.00	(500.00)
K-12 At-Risk Fund	1,931,869.42	1,931,000.00	1,931,000.00	-
Vocational Education Fund	310,027.00	315,414.00	310,000.00	5,414.00
Supplemental General Fund	1,168,553.00	-	-	-
KPERS Special Retirement				
Contributions Fund	787,343.34	765,213.27	1,107,368.00	(342,154.73)
Capital Outlay Fund	14,466.00	18,537.33	-	18,537.33
Bilingual Education Fund	65,000.00	65,000.00	65,000.00	-
Total Certified Budget			12,441,979.00	(203,777.55)
Adjustments to Budget				
Adjustment to Comply with				
Legal Maximum Budget			(202,213.00)	202,213.00
Total Expenditures	13,287,051.00	12,238,201.45	\$ 12,239,766.00	\$ (1,564.55)
Receipts Over (Under) Expenditures	5,221.93	(5,221.93)		
Unencumbered Cash, Beginning	(0.24)	5,221.69		
Unencumbered Cash, Ending	\$ 5,221.69	\$ (0.24)		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 2,631,103.56	\$ 2,169,454.12	\$ 2,469,522.00	\$ (300,067.88)
Delinquent Tax	74,538.05	202,981.90	29,852.00	173,129.90
County Sources				
Motor Vehicle Tax	202,557.47	202,771.77	209,964.00	(7,192.23)
Recreational Vehicle Tax	2,759.00	2,970.80	2,653.00	317.80
Commercial Vehicle Tax	-	8,247.63	8,129.00	118.63
In Lieu of Taxes IRBs	1,124.66	-	972.00	(972.00)
State Sources				
Supplemental State Aid	-	1,374,945.00	1,374,945.00	-
Operating Transfers from:				
General Fund	1,168,553.00	-	-	-
Total Receipts	4,080,635.74	3,961,371.22	\$ 4,096,037.00	\$ (134,665.78)
Expenditures				
Instruction	1,535,944.66	1,595,582.54	\$ 1,655,083.00	\$ (59,500.46)
Support Services				
General Administration	6,518.00	4,888.50	6,518.00	(1,629.50)
Operations and Maintenance	539,918.67	569,089.55	509,919.00	59,170.55
Architectural and				
Engineering Services	24,047.04	12,780.41	23,000.00	(10,219.59)
Operating Transfers to:				
4 Year Old At-Risk Fund	75,000.00	69,000.00	75,000.00	(6,000.00)
Driver Training Fund	1,593.51	1,500.00	1,500.00	-
K-12 At-Risk Fund	581,000.00	581,000.00	581,000.00	-
Vocational Education Fund	150,115.00	146,155.00	146,200.00	(45.00)
Special Education Fund	921,591.98	846,176.00	845,540.00	636.00
Parent Education Fund	15,000.00	6,194.00	6,194.00	-
Bilingual Education Fund	14,400.00	26,500.00	14,000.00	12,500.00

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SUPPLEMENTAL GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

		Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget		
Expenditures					
Operating Transfers to: (Continued)					
Food Service Fund	\$ 71,644.14	\$ 72,000.00	\$ 72,000.00	\$ -	
Professional Development Fund	9,681.00	15,588.00	10,500.00	5,088.00	
Total Expenditures	3,946,454.00	3,946,454.00	\$ 3,946,454.00	\$ -	
Receipts Over (Under) Expenditures	134,181.74	14,917.22			
Unencumbered Cash, Beginning	46,906.24	181,087.98			
Unencumbered Cash, Ending	\$ 181,087.98	\$ 196,005.20			

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

4 YEAR OLD AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 39,954.08	\$ 42,658.00	\$ 39,000.00	\$ 3,658.00
Supplemental General Fund	75,000.00	69,000.00	75,000.00	(6,000.00)
Total Receipts	114,954.08	111,658.00	\$ 114,000.00	\$ (2,342.00)
Expenditures				
Instruction	108,960.98	105,658.08	\$ 162,050.00	\$ (56,391.92)
Support Services				
School Administration	6,000.00	6,000.00	5,950.00	50.00
Total Expenditures	114,960.98	111,658.08	\$ 168,000.00	\$ (56,341.92)
Receipts Over (Under) Expenditures	(6.90)	(0.08)		
Unencumbered Cash, Beginning	54,124.56	54,117.66		
Unencumbered Cash, Ending	\$ 54,117.66	\$ 54,117.58		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

K-12 AT-RISK FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 1,931,869.42	\$ 1,931,000.00	\$ 1,931,000.00	\$ -
Supplemental General Fund	581,000.00	581,000.00	581,000.00	-
Total Receipts	2,512,869.42	2,512,000.00	\$ 2,512,000.00	\$ -
Expenditures				
Instruction	2,512,869.42	2,512,000.00	\$ 2,624,700.00	\$ (112,700.00)
Total Expenditures	2,512,869.42	2,512,000.00	\$ 2,624,700.00	\$ (112,700.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	112,791.21	112,791.21		
Unencumbered Cash, Ending	\$ 112,791.21	\$ 112,791.21		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

BILINGUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfer from:				
General Fund	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	\$ -
Supplemental General Fund	14,400.00	26,500.00	14,000.00	12,500.00
Total Receipts	79,400.00	91,500.00	\$ 79,000.00	\$ 12,500.00
Expenditures				
Instruction	79,400.00	90,797.12	\$ 92,000.00	\$ (1,202.88)
Support Services				
Student Support	-	702.88	-	702.88
Total Expenditures	79,400.00	91,500.00	\$ 92,000.00	\$ (500.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	10,596.55	10,596.55		
Unencumbered Cash, Ending	\$ 10,596.55	\$ 10,596.55		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Program Improvement	\$ 29,104.00	\$ 16,232.00	\$ 20,845.00	\$ (4,613.00)
Other	424.00	-	-	-
Operating Transfers from:				
General Fund	310,027.00	315,414.00	310,000.00	5,414.00
Supplemental General Fund	150,115.00	146,155.00	146,200.00	(45.00)
Total Receipts	489,670.00	477,801.00	\$ 477,045.00	\$ 756.00
Expenditures				
Instruction	486,304.42	477,652.83	\$ 602,722.00	\$ (125,069.17)
Support Services				
Student Support	3,365.58	148.17	3,278.00	(3,129.83)
Total Expenditures	489,670.00	477,801.00	\$ 606,000.00	\$ (128,199.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	128,971.78	128,971.78		
Unencumbered Cash, Ending	\$ 128,971.78	\$ 128,971.78		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 1,309,945.29	\$ 1,301,478.78	\$ 1,387,667.00	\$ (86,188.22)
Supplemental General Fund	921,591.98	846,176.00	845,540.00	636.00
Total Receipts	2,231,537.27	2,147,654.78	\$ 2,233,207.00	\$ (85,552.22)
Expenditures				
Instruction	1,986,076.42	1,888,071.42	\$ 2,225,800.00	\$ (337,728.58)
Student Transportation Services				
Vehicle Operating Services	245,460.85	256,730.56	277,500.00	(20,769.44)
Total Expenditures	2,231,537.27	2,144,801.98	\$ 2,503,300.00	\$ (358,498.02)
Receipts Over (Under) Expenditures	-	2,852.80		
Unencumbered Cash, Beginning	270,662.90	270,662.90		
Unencumbered Cash, Ending	\$ 270,662.90	\$ 273,515.70		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

VIRTUAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from General Fund	\$ 10,000.00	\$ 64,325.00	\$ 20,000.00	\$ 44,325.00
Total Receipts	10,000.00	64,325.00	\$ 20,000.00	\$ 44,325.00
Expenditures				
Instruction	10,000.00	30,270.00	\$ 31,000.00	\$ (730.00)
Total Expenditures	10,000.00	30,270.00	\$ 31,000.00	\$ (730.00)
Receipts Over (Under) Expenditures	-	34,055.00		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 34,055.00		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

PARENT EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Federal Sources				
Parent Education Aid	\$ 90,185.00	\$ 90,185.00	\$ 90,185.00	\$ -
Operating Transfers from:				
General Fund	49,730.04	58,621.00	58,621.00	-
Supplemental General Fund	15,000.00	6,194.00	6,194.00	-
Total Receipts	154,915.04	155,000.00	\$ 155,000.00	\$ -
Expenditures				
Support Serviced				
Student Support Services	154,915.04	149,020.68	\$ 221,000.00	\$ (71,979.32)
Total Expenditures	154,915.04	149,020.68	\$ 221,000.00	\$ (71,979.32)
Receipts Over (Under) Expenditures	-	5,979.32		
Unencumbered Cash, Beginning	66,582.33	66,582.33		
Unencumbered Cash, Ending	\$ 66,582.33	\$ 72,561.65		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
TITLE IX INDIAN EDUCATION FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Special Project Aid	\$ 80,876.00	\$ 83,213.00
Total Receipts	80,876.00	83,213.00
Expenditures		
Instruction	29,987.96	31,975.04
Support Services		
School Administration	50,888.04	51,237.96
Total Expenditures	80,876.00	83,213.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

DRIVER TRAINING FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Student Receipts	\$ 7,795.00	\$ 5,937.00	\$ 7,645.00	\$ (1,708.00)
State Sources				
State Aid	2,670.00	5,888.00	4,140.00	1,748.00
Operating Transfer from:				
General Fund	249.33	-	500.00	(500.00)
Supplemental General Fund	1,593.51	1,500.00	1,500.00	-
Total Receipts	12,307.84	13,325.00	\$ 13,785.00	\$ (460.00)
Expenditures				
Instruction	11,766.66	11,772.22	\$ 29,150.00	\$ (17,377.78)
Support Services				
Operations & Maintenance	541.18	500.80	850.00	(349.20)
Total Expenditures	12,307.84	12,273.02	\$ 30,000.00	\$ (17,726.98)
Receipts Over (Under) Expenditures	-	1,051.98		
Unencumbered Cash, Beginning	23,602.31	23,602.31		
Unencumbered Cash, Ending	\$ 23,602.31	\$ 24,654.29		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

FOOD SERVICE FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Food Service Sales	\$ 169,908.51	\$ 155,804.40	\$ 199,464.00	\$ (43,659.60)
Interest on Idle Funds	46.41	5.45	-	5.45
Other	9,244.00	68,008.60	-	68,008.60
State Sources				
Food Service Aid	9,621.70	9,682.47	8,229.00	1,453.47
Federal Sources				
Child Nutrition Aid	923,029.75	900,250.96	888,721.00	11,529.96
Operating Transfers from:				
General Fund	87,333.68	41,244.00	87,000.00	(45,756.00)
Supplemental General Fund	71,644.14	72,000.00	72,000.00	-
Total Receipts	1,270,828.19	1,246,995.88	\$ 1,255,414.00	\$ (8,418.12)
Expenditures				
Support Services				
Operations and Maintenance	32,213.25	30,190.47	\$ 212,459.00	\$ (182,268.53)
Operation of Non-Instructional Services				
Food Service Operations	1,232,668.42	1,210,189.06	1,223,441.00	(13,251.94)
Total Expenditures	1,264,881.67	1,240,379.53	\$ 1,435,900.00	\$ (195,520.47)
Receipts Over (Under) Expenditures	5,946.52	6,616.35		
Unencumbered Cash, Beginning	174,539.70	180,486.22		
Unencumbered Cash, Ending	\$ 180,486.22	\$ 187,102.57		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

		Current Year			Variance -
	Prior				Over
	Year				
	Actual	Actual	Budget		(Under)
Receipts					
Local Sources					
Ad Valorem Tax	\$ 287,886.19	\$ 605,125.47	\$ 598,396.00	\$	6,729.47
Delinquent Tax	12,853.32	30,805.26	3,291.00		27,514.26
Interest on Idle Funds	8,329.00	-	-		-
Sale of Property & Materials	45.00	8,893.14	-		8,893.14
Other	103,615.32	168,859.69	-		168,859.69
County Sources					
Motor Vehicle Tax	8,255.23	25,046.16	24,673.00		373.16
Recreational Vehicle Tax	91.06	347.45	312.00		35.45
16/20 Tax	-	-	-		-
Commercial Vehicle Tax	-	915.98	955.00		(39.02)
In Lieu of Taxes IRBs	136.49	-	115.00		(115.00)
State Sources					
State Capital Outlay	-	130,558.00	131,612.00		(1,054.00)
Operating Transfers from					
General Fund	6,137.00	18,537.33	-		18,537.33
Total Receipts	427,348.61	989,088.48	\$ 759,354.00	\$	229,734.48
Expenditures					
Instruction	153,845.68	53,685.87	\$ 149,389.00	\$	(95,703.13)
Support Services					
Student Support	-	-	-		-
Operations and Maintenance	165,580.69	140,841.30	161,168.00		(20,326.70)
Facility Acquisition					
and Construction Services					
Land Acquisition	-	20,554.30	-		20,554.30
Architectural and					
Engineering Services	-	-	-		-
Site Improvement	14,201.50	-	13,823.00		(13,823.00)
Building Improvement	824,935.87	202,949.59	712,762.00		(509,812.41)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Debt Service				
Interest	\$ 226,906.07	\$ -	\$ 2,315.00	\$ (2,315.00)
Principal	-	100,000.00	218,543.00	(118,543.00)
Total Expenditures	1,385,469.81	518,031.06	\$ 1,258,000.00	\$ (739,968.94)
Receipts Over (Under) Expenditures	(958,121.20)	471,057.42		
Unencumbered Cash, Beginning	1,457,124.52	499,003.32		
Unencumbered Cash, Ending	\$ 499,003.32	\$ 970,060.74		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

PROFESSIONAL DEVELOPMENT FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers from:				
General Fund	\$ 10,500.47	\$ 18,877.00	\$ 10,500.00	\$ 8,377.00
Supplemental General Fund	9,681.00	15,588.00	10,500.00	5,088.00
Total Receipts	20,181.47	34,465.00	\$ 21,000.00	\$ 13,465.00
Expenditures				
Support Services				
Instructional Support	18,593.51	34,237.92	\$ 35,000.00	\$ (762.08)
Operations and Maintenance	1,587.96	-	-	-
Total Expenditures	20,181.47	34,237.92	\$ 35,000.00	\$ (762.08)
Receipts Over (Under) Expenditures	-	227.08		
Unencumbered Cash, Beginning	35,500.46	35,500.46		
Unencumbered Cash, Ending	\$ 35,500.46	\$ 35,727.54		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

CONTINGENCY RESERVE FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Reimbursed Expense	\$ 43,178.00	\$ -
Total Receipts	43,178.00	-
Expenditures		
Operating Transfers to:		
Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	43,178.00	-
Unencumbered Cash, Beginning	149,742.33	192,920.33
Unencumbered Cash, Ending	\$ 192,920.33	\$ 192,920.33

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

BUILDING CONSTRUCTION FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other	\$ 344,717.32	\$ -
Total Receipts	344,717.32	-
Expenditures		
Facility Acquisition and Construction Services	344,717.32	-
Total Expenditures	344,717.32	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TEXTBOOK RENTAL FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	\$ 21,859.50	\$ 21,046.75
Total Receipts	21,859.50	21,046.75
Expenditures		
Instruction	70.00	878.63
Total Expenditures	70.00	878.63
Receipts Over (Under) Expenditures	21,789.50	20,168.12
Unencumbered Cash, Beginning	96,837.15	118,626.65
Unencumbered Cash, Ending	\$ 118,626.65	\$ 138,794.77

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Operating Transfer from General Fund	\$ 787,343.34	\$ 765,213.27	\$ 1,107,368.00	\$ (342,154.73)
Total Receipts	787,343.34	765,213.27	\$ 1,107,368.00	\$ (342,154.73)
Expenditures				
Instruction	534,133.73	519,120.70	\$ 751,239.00	(232,118.30)
Support Services				
Student Support	38,501.08	37,418.93	54,150.00	(16,731.07)
Instructional Support	12,833.70	12,472.97	18,051.00	(5,578.03)
General Administration	46,453.26	45,147.58	65,333.00	(20,185.42)
School Administration	68,577.61	66,650.07	96,452.00	(29,801.93)
Operations and Maintenance	49,287.69	47,902.35	69,320.00	(21,417.65)
Other Supplemental Services	13,463.57	13,085.15	18,937.00	(5,851.85)
Student Transportation Services	236.20	229.56	332.00	(102.44)
Food Service	23,856.50	23,185.96	33,554.00	(10,368.04)
Total Expenditures	787,343.34	765,213.27	\$ 1,107,368.00	\$ (342,154.73)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

JOHNSON O'MALLEY FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Community Gifts	\$ 6,345.00	\$ 5,640.00
Total Receipts	6,345.00	5,640.00
Expenditures		
Support Services		
Student Services	6,345.00	5,640.00
Total Expenditures	6,345.00	5,640.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

RECREATION COMMISSION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 361,447.47	\$ 356,636.80	\$ 363,437.00	\$ (6,800.20)
Delinquent Tax	15,970.15	34,969.41	4,133.00	30,836.41
Other Local	-	-	44,368.00	(44,368.00)
County Sources				
Motor Vehicle Tax	37,327.57	31,428.39	30,955.00	473.39
Recreational Vehicle Tax	484.41	435.75	392.00	43.75
Commercial Vehicle Tax	792.75	1,149.95	1,198.00	(48.05)
In Lieu of Taxes IRBs	171.06	-	143.00	(143.00)
Total Receipts	416,193.41	424,620.30	\$ 444,626.00	\$ (20,005.70)
Expenditures				
Community Service Operations	460,727.67	424,620.30	\$ 444,626.00	\$ (20,005.70)
Total Expenditures	460,727.67	424,620.30	\$ 444,626.00	\$ (20,005.70)
Receipts Over (Under) Expenditures	(44,534.26)	-		
Unencumbered Cash, Beginning	44,534.26	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

RECREATION COMMISSION EMPLOYEE BENEFITS AND SPECIAL LIABILITY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 92,058.15	\$ 104,780.37	\$ 103,396.00	\$ 1,384.37
Delinquent Tax	1,139.66	4,312.47	1,062.00	3,250.47
Other Revenue	-	-	10,557.00	(10,557.00)
County Sources				
Motor Vehicle Tax	3,059.17	4,735.60	4,721.00	14.60
Recreational Vehicle Tax	40.13	69.96	59.00	10.96
Commercial Vehicle Tax	136.73	281.48	183.00	98.48
In Lieu of Taxes IRBs	17.60	-	22.00	(22.00)
Total Receipts	96,451.44	114,179.88	\$ 120,000.00	\$ (5,820.12)
Expenditures				
Community Service Operations	97,911.53	114,179.88	\$ 120,000.00	\$ (5,820.12)
Total Expenditures	97,911.53	114,179.88	\$ 120,000.00	\$ (5,820.12)
Receipts Over (Under) Expenditures	(1,460.09)	-		
Unencumbered Cash, Beginning	1,460.09	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE I FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 550,309.00	\$ 533,817.00
Total Receipts	550,309.00	533,817.00
Expenditures		
Instruction	541,963.00	527,686.84
Support Services		
Student Support	5,346.00	3,130.16
School Administration	3,000.00	3,000.00
Total Expenditures	550,309.00	533,817.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE I-C MIGRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 40,000.00	\$ 10,000.00
Total Receipts	40,000.00	10,000.00
Expenditures		
Instruction	40,000.00	10,000.00
Total Expenditures	40,000.00	10,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE II-A FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 143,580.00	\$ 130,098.00
Total Receipts	143,580.00	130,098.00
Expenditures		
Instruction	142,651.00	128,624.00
Support Services		
Student Support	871.00	806.00
General Administration	58.00	668.00
Total Expenditures	143,580.00	130,098.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

TITLE VI-B RURAL LOW INCOME FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 30,735.00	\$ 33,122.00
Total Receipts	30,735.00	33,122.00
Expenditures		
Instruction	30,735.00	31,322.00
Support Services		
Student Support	-	1,800.00
Total Expenditures	30,735.00	33,122.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

21ST CCLC GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ -	\$ 75,000.00
Total Receipts	-	75,000.00
Expenditures		
Instruction	-	75,000.00
Total Expenditures	-	75,000.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

FKHS COMMUNITY POOL FUND

Schedule of Receipts and Expenditures - Actual
Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Local Sources		
Community Support Payments	\$ 12,000.00	\$ 12,600.00
Total Receipts	<u>12,000.00</u>	<u>12,600.00</u>
Expenditures		
Support Services		
General Administration	<u>4,700.00</u>	<u>-</u>
Total Expenditures	<u>4,700.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	7,300.00	12,600.00
Unencumbered Cash, Beginning	<u>23,832.12</u>	<u>31,132.12</u>
Unencumbered Cash, Ending	<u>\$ 31,132.12</u>	<u>\$ 43,732.12</u>

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
MIGRANT FAMILY LITERACY FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 23,036.00	\$ 4,534.00
Total Receipts	23,036.00	4,534.00
Expenditures		
Instruction	12,965.11	-
Support Services		
Student Support	2,151.49	-
Instructional Support	273.17	-
Food Services	427.23	-
Student Transportation Services	636.00	-
Total Expenditures	16,453.00	-
Receipts Over (Under) Expenditures	6,583.00	4,534.00
Unencumbered Cash, Beginning	(11,117.00)	(4,534.00)
Unencumbered Cash, Ending	\$ (4,534.00)	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

SAVE THE CHILDREN FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 129,541.99	\$ -
Total Receipts	129,541.99	-
Expenditures		
Instruction	63,764.00	-
Total Expenditures	63,764.00	-
Receipts Over (Under) Expenditures	65,777.99	-
Unencumbered Cash, Beginning	(65,777.99)	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

KANSAS READING ROADMAP GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 101,014.27	\$ 102,564.64
Total Receipts	101,014.27	102,564.64
Expenditures		
Support Services		
Instructional	82,754.03	84,792.72
Student Support Services	14,338.26	13,720.99
Total Expenditures	97,092.29	98,513.71
Receipts Over (Under) Expenditures	3,921.98	4,050.93
Unencumbered Cash, Beginning	(2,753.79)	1,168.19
Unencumbered Cash, Ending	\$ 1,168.19	\$ 5,219.12

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
DCF - EARLY LEARNING ODD YEAR GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
DCF Grant	\$ -	\$ 705,368.09
Total Receipts	-	705,368.09
Expenditures		
Instruction	-	619,586.53
Support Services		
Student Support	-	130,149.00
School Administration	-	72,000.00
Operations and Maintenance	-	48,253.47
Total Expenditures	-	869,989.00
Receipts Over (Under) Expenditures	-	(164,620.91)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (164,620.91)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

DCF - EARLY LEARNING EVEN YEAR GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
DCF Grant	\$ 977,568.33	\$ 292,483.51
Total Receipts	977,568.33	292,483.51
Expenditures		
Instruction	749,101.59	1,144.69
Support Services		
Student Support	258,922.86	13,585.30
General Administration	64,713.30	-
Operations & Maintenance	11,695.00	-
Total Expenditures	1,084,432.75	14,729.99
Receipts Over (Under) Expenditures	(106,864.42)	277,753.52
Unencumbered Cash, Beginning	(170,889.10)	(277,753.52)
Unencumbered Cash, Ending	\$ (277,753.52)	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

IPC GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
IPC Grant	\$ 73,781.05	\$ 51,694.61
Total Receipts	73,781.05	51,694.61
Expenditures		
Instruction	43,691.50	8,582.00
Support Services		
General Administration	12,897.99	6,949.00
School Administration	3,000.00	3,000.00
Other Supplemental Services	3,000.00	3,000.00
Total Expenditures	62,589.49	21,531.00
Receipts Over (Under) Expenditures	11,191.56	30,163.61
Unencumbered Cash, Beginning	(53,962.27)	(42,770.71)
Unencumbered Cash, Ending	\$ (42,770.71)	\$ (12,607.10)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV I EVEN YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 15,860.05	\$ 52,139.95
Total Receipts	15,860.05	52,139.95
Expenditures		
Support Services		
Student Support	32,253.51	35,746.49
Total Expenditures	32,253.51	35,746.49
Receipts Over (Under) Expenditures	(16,393.46)	16,393.46
Unencumbered Cash, Beginning	-	(16,393.46)
Unencumbered Cash, Ending	\$ (16,393.46)	\$ -

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

KDHE MIECHV I ODD YEAR FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 50,894.72	\$ 10,176.26
Total Receipts	50,894.72	10,176.26
Expenditures		
Support Services		
Student Support	27,939.70	25,901.00
Total Expenditures	27,939.70	25,901.00
Receipts Over (Under) Expenditures	22,955.02	(15,724.74)
Unencumbered Cash, Beginning	(22,955.02)	-
Unencumbered Cash, Ending	\$ -	\$ (15,724.74)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KDHE MIECHV II ODD YEAR FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 87,799.98	\$ 202,814.76
Total Receipts	87,799.98	202,814.76
Expenditures		
Support Services		
Student Support	115,235.83	179,062.27
Total Expenditures	115,235.83	179,062.27
Receipts Over (Under) Expenditures	(27,435.85)	23,752.49
Unencumbered Cash, Beginning	(19,145.13)	(46,580.98)
Unencumbered Cash, Ending	\$ (46,580.98)	\$ (22,828.49)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

KIDZLIT ODD YEAR GRANT FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	\$ 28,674.33	\$ 7,399.22
Total Receipts	28,674.33	7,399.22
Expenditures		
Instruction	19,545.25	24,702.52
Total Expenditures	19,545.25	24,702.52
Receipts Over (Under) Expenditures	9,129.08	(17,303.30)
Unencumbered Cash, Beginning	(9,129.08)	-
Unencumbered Cash, Ending	\$ -	\$ (17,303.30)

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
KIDZLIT EVEN YEAR GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Aid	\$ 17,735.15	\$ 32,948.20
Total Receipts	17,735.15	32,948.20
Expenditures		
Instruction	22,390.84	28,292.51
Total Expenditures	22,390.84	28,292.51
Receipts Over (Under) Expenditures	(4,655.69)	4,655.69
Unencumbered Cash, Beginning	-	(4,655.69)
Unencumbered Cash, Ending	\$ (4,655.69)	\$ -

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
INDIAN EDUCATION SUMMER CAMP FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2017
(With Comparative Actual Amounts for the Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Cherokee Nation Grant	\$ 2,925.00	\$ 2,033.99
Total Receipts	2,925.00	2,033.99
Expenditures		
Instruction	61.02	4,935.47
Total Expenditures	61.02	4,935.47
Receipts Over (Under) Expenditures	2,863.98	(2,901.48)
Unencumbered Cash, Beginning	-	2,863.98
Unencumbered Cash, Ending	\$ 2,863.98	\$ (37.50)

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

MISCELLANEOUS GRANTS FUND

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Aid	\$ 34,342.44	\$ -
State Sources		
State Aid	-	80,560.90
Local Sources		
Other	2,900.00	36,564.75
Total Receipts	37,242.44	117,125.65
Expenditures		
Instruction	79,073.88	78,603.83
Support Services		
Student Support	5,112.57	8,323.31
Student Transportation Services	3,325.20	2,279.73
Total Expenditures	87,511.65	89,206.87
Receipts Over (Under) Expenditures	(50,269.21)	27,918.78
Unencumbered Cash, Beginning	91,402.12	41,132.91
Unencumbered Cash, Ending	\$ 41,132.91	\$ 69,051.69

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

BOND AND INTEREST FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

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

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Receipts				
Local Sources				
Ad Valorem Tax	\$ 148,702.36	\$ 294,935.00	\$ 295,930.00	\$ (995.00)
Delinquent Tax	11,963.54	25,008.86	1,654.00	23,354.86
City Sales Tax	1,128,954.00	1,347,753.00	1,212,300.00	135,453.00
County Sources				
Motor Vehicle Tax	29,372.17	21,889.88	21,420.00	469.88
Recreational Vehicle Tax	372.38	291.45	270.00	21.45
Commercial Vehicle Tax	-	499.03	829.00	(329.97)
In Lieu of Taxes IRBs	141.97	-	99.00	(99.00)
State Sources				
State Capital Outlay	296,591.00	373,414.00	373,414.00	-
Total Receipts	1,616,097.42	2,063,791.22	\$ 1,905,916.00	\$ 157,875.22
Expenditures				
Debt Service				
Principal	1,465,000.00	1,515,000.00	\$ 1,515,000.00	\$ -
Interest	388,695.00	352,070.00	352,070.00	-
Commission and Postage	-	-	100.00	(100.00)
Total Expenditures	1,853,695.00	1,867,070.00	\$ 1,867,170.00	\$ (100.00)
Receipts Over (Under) Expenditures	(237,597.58)	196,721.22		
Unencumbered Cash, Beginning	314,679.36	77,081.78		
Unencumbered Cash, Ending	\$ 77,081.78	\$ 273,803.00		

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2017

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
District Programs				
Boys and Girls Club	\$ 201,692.80	\$ 83,942.83	\$ 129,437.45	\$ 156,198.18
Sales Tax	-	2,773.01	2,773.01	-
Student Organizations				
Community Elementary School				
Sales Tax	-	219.86	219.86	-
Principal's	3.31	228.82	72.89	159.24
Kindergarten	714.99	-	-	714.99
Third Grade	2.22	-	-	2.22
Fourth Grade	1.52	-	-	1.52
Fifth Grade	555.69	500.00	-	1,055.69
Library	1,026.14	355.26	675.23	706.17
Playground	4,411.21	2,225.27	700.00	5,936.48
Band/Music	2,973.98	1,186.00	1,543.69	2,616.29
Testing	1,850.62	-	394.96	1,455.66
Wellness Community	-	2,314.14	1,317.75	996.39
Food Service	245.90	325.64	282.43	289.11
Middle School				
CJ Crane	-	-	-	-
Spirit Squad	524.05	-	234.00	290.05
Officials	1,000.00	5,308.05	5,308.05	1,000.00
Security	1,000.00	-	-	1,000.00
Sales Tax	-	860.48	860.48	-
Yearbook	42.81	1,970.00	1,106.72	906.09
Donations	55.00	-	-	55.00
Pre Voc. Ed	290.60	-	-	290.60
St. Vending	547.99	8.26	397.19	159.06
STUCO	6,388.83	4,925.25	3,808.49	7,505.59
Booster	1,205.29	-	191.48	1,013.81
Football	69.72	-	-	69.72
Functional Class	545.65	-	-	545.65
Band	4.69	-	-	4.69
Track and Field	204.45	-	-	204.45
FCCLA	577.09	-	577.09	-
Gentlemen's Club	399.32	-	383.05	16.27
Science Club	88.62	-	-	88.62
Student Tech	577.67	-	-	577.67

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2017

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School (Continued)				
Library	\$ 454.61	\$ -	\$ -	\$ 454.61
Pride	850.15	-	575.37	274.78
Vocal Music	63.00	646.00	571.00	138.00
Concessions	1,125.00	9,118.98	9,118.98	1,125.00
FACS- Beef	-	118.47	55.00	63.47
High School				
Sales Tax	0.05	3,811.68	3,811.73	-
Principal	170.32	1,211.50	1,370.75	11.07
ID Badges	28.40	-	20.40	8.00
Art Club	1,248.12	-	-	1,248.12
Class Plaques	81.88	-	35.00	46.88
Drama Club	18.74	-	-	18.74
IBC Ads	983.97	8,356.73	8,985.78	354.92
ACTS Ads	40.62	-	-	40.62
JAG	286.51	-	54.00	232.51
After Prom	94.89	-	-	94.89
Band	14.52	220.00	-	234.52
Juniors' Prom	2,026.18	3,098.12	2,456.84	2,667.46
Native American	986.69	-	195.34	791.35
NFL	9,508.28	2,533.84	805.00	11,237.12
French/German	50.40	1,946.02	1,659.49	336.93
FCA	58.47	-	-	58.47
DECA	228.79	-	-	228.79
FACS	100.38	-	-	100.38
Leadership #1	2.91	-	-	2.91
NHS	191.67	1,317.86	1,387.68	121.85
Spanish Club	332.23	1,439.15	1,366.54	404.84
Heritage Club	143.75	-	-	143.75
STUCO	1,340.80	7,765.65	8,392.87	713.58
Friends of Rach	109.26	857.99	-	967.25
Community Outreach	500.00	-	-	500.00
Yearbook	4,387.59	9,110.83	8,039.24	5,459.18
Vocal Music	836.63	208.00	1,002.07	42.56

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2017

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School (Continued)				
Key Club	\$ 256.45	\$ 1,167.56	\$ 852.50	\$ 571.51
SADD	119.00	-	-	119.00
Library Acct	339.57	-	-	339.57
Foods	7,207.45	19.00	305.00	6,921.45
Beef Council	16.66	-	-	16.66
Health Occupation	157.00	109.00	136.00	130.00
FBLA	-	703.00	319.00	384.00
School Store	602.77	-	-	602.77
Central Store	41.14	-	-	41.14
Safe School AMB	32.70	-	-	32.70
PE Activities	22.50	-	-	22.50
FFA	3,397.27	43,520.11	43,118.93	3,798.45
FCCLA	156.03	577.09	-	733.12
Marketing Club	72.83	113.41	-	186.24
Skills USA	1,921.35	1,477.50	2,581.49	817.36
Graphics Dept.	452.76	6,907.00	6,841.91	517.85
NADO Novels	45.00	-	-	45.00
Totals	\$ 268,105.45	\$ 213,497.36	\$ 254,341.73	\$ 227,261.08

UNIFIED SCHOOL DISTRICT #445

Coffeyville, Kansas

DISTRICT ACTIVITY FUNDS

Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus	
					Encumbrances and Accounts Payable	Cash Balances June 30, 2017
Gate Receipts						
High School	\$ 117,872.25	\$ 106,075.77	\$ 121,726.71	\$ 102,221.31	\$ 1,633.53	\$ 103,854.84
Middle School	19,217.18	8,388.52	7,973.83	19,631.87	-	19,631.87
Total District Activity Funds	\$ 137,089.43	\$ 114,464.29	\$ 129,700.54	\$ 121,853.18	\$ 1,633.53	\$ 123,486.71

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor / Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Direct Grant				
Title IX Indian Education	N/A	84.060	\$ 83,213.00	\$ 83,213.00
Passed through the Kansas Department of Education				
Title I Grant to Local Educational Agencies	DO445	84.010	533,817.00	533,817.00
Vocational Education - Basic Grants to States - Program Imp.	DO445	84.048	14,682.00	14,682.00
Vocational Education - Basic Grants to States - Reserve Fund	DO445	84.048	1,550.00	1,550.00
		Total 84.048	16,232.00	16,232.00
Migrant Education - Title 1-C	DO445	84.011	10,000.00	10,000.00
Migrant Education - Family Literacy	DO445 - 17	84.011	4,534.00	4,534.00
Migrant Education - 2016 Summer Services	DO445 - 17	84.011	6,410.00	6,410.00
Migrant Health Care	DO445	84.011	134.00	134.00
		Total 84.011	21,078.00	21,078.00
Rural Low Income Schools Program	DO445	84.358	33,122.00	33,122.00
Improving Teacher Quality State Grants	DO445	84.367	130,098.00	130,098.00
21st Century Community Learning Centers	DO445	84.287	75,000.00	75,000.00
			892,560.00	892,560.00
Total U.S. Department of Education				
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Passed through the Boys and Girls Club of America				
Juvenile Mentoring Program	OJP 2014-34775	16.726	7,500.00	7,500.00
			7,500.00	7,500.00
Total U.S. Department of Justice				

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor / Pass Through Grantor / Program Title	Pass-Through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through the Kansas Department of Education				
Child USDA Nutrition Cluster:				
National School Lunch Program	DO445	10.555	\$ 624,130.12	\$ 624,130.12
School Breakfast Program	DO445	10.553	226,587.50	226,587.50
Summer Food Service Program for Children	DO445	10.559	34,751.42	34,751.42
Fresh Fruits and Vegetables	DO445	10.582	49,533.34	49,533.34
Team Nutrition Training-Comp.	DO445	10.574	1,250.00	1,250.00
Total U.S. Department of Agriculture			936,252.38	936,252.38
<u>US DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through the Kansas Department of Health and Environment				
Maternal, Infant and Early Childhood Home Visiting Year 5	USD#445	93.505	52,139.95	35,746.49
Maternal, Infant and Early Childhood Home Visiting Year 6	USD#445	93.505	10,176.26	25,901.00
Maternal, Infant and Early Childhood Home Visiting #2 Year 3	USD#445	93.505	202,814.76	179,062.27
		Total 93.505 (M)	265,130.97	240,709.76
Passed through the Kansas Department of Education				
Temporary Assistance For Needy Families-Parents as Teachers	DO445	93.558	90,185.00	90,185.00
Passed through the Kansas Reading Roadmap				
Temporary Assistance For Needy Families	USD#445	93.558	102,564.64	98,513.71
		Total 93.558	192,749.64	188,698.71
Total U.S. Department of Health and Human Services			457,880.61	429,408.47
TOTAL FEDERAL AWARDS			\$ 2,294,192.99	\$ 2,265,720.85

Notes to the Schedule of Expenditures of Federal Awards:

NOTE A -- BASIS OF PRESENTATION

Federal expenditures are recorded on the accrual basis of accounting, which records expenses when the goods or services are received, and not necessarily when paid.

NOTE B --INDIRECT COST RATE

Unified School District #445 did not elect to use the 10% de minimis cost rate.

(M) = Major Program

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' 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 #445
Coffeyville, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District #445, Coffeyville, Kansas, as of and for the year ended June 30, 2017, and the related notes to the financial statement, which collectively comprise the Unified School District #445's basic financial statement, and have issued our report thereon dated December 14, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Unified School District #445's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District #445's internal control. Accordingly, we do not express an opinion on the effectiveness of the Unified School District #445'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 District'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 Unified School District #445's financial statement are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Jarred, Gilmore & Phillips, PA".

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 12, 2017

JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education
Unified School District #445
Coffeyville, Kansas

Report on Compliance for Each Major Federal Program

We have audited the Unified School District #445, Coffeyville, Kansas' compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the Unified School District #445's major federal programs for the year ended June 30, 2017. Unified School District #445's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Unified School District #445'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 Unified School District #445'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 Unified School District #445's compliance.

Opinion on Each Major Federal Program

In our opinion, the Unified School District #445, 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.

Report on Internal Control over Compliance

Management of the Unified School District #445, 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 Unified School District #445'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 Unified School District #445'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.

Purpose of this Report

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.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 12, 2017

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditors' report expresses an adverse opinion on the basic financial statement of Unified School District #445 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported
Noncompliance or other matters required to be reported under <i>Government Auditing Standards</i>	_____	Yes	<u> X </u>	No

Federal Awards:

Internal control over major programs:				
Material weakness(es) identified?	_____	Yes	<u> X </u>	No
Significant deficiencies identified?	_____	Yes	<u> X </u>	None Reported

The auditors' report on compliance for the major federal award programs for Unified School District #445 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	_____	Yes	<u> X </u>	No
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Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE

Child USDA Nutrition Cluster:	
National School Lunch Program	CFDA No. 10.555
School Breakfast Program	CFDA No. 10.553
Summer Food Service Program for Children	CFDA No. 10.559

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Maternal, Infant and Early Childhood Home Visiting Year 5	CFDA No. 93.505
Maternal, Infant and Early Childhood Home Visiting Year 6	CFDA No. 93.505
Maternal, Infant and Early Childhood Home Visiting #2 Year 3	CFDA No. 93.505

The threshold for distinguishing Types A and B programs was \$750,000.00.

Auditee qualified as a low risk auditee?	_____	Yes	<u> X </u>	No
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UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Schedule of Findings and Questioned Costs
(Continued)
For the Year Ended June 30, 2017

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

UNIFIED SCHOOL DISTRICT #445
Coffeyville, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2017

NONE