

UNIFIED SCHOOL DISTRICT NO. 429

Troy, Kansas

FINANCIAL STATEMENT

WITH

INDEPENDENT AUDITOR'S REPORT

June 30, 2017

KRAMER & ASSOCIATES, CPAs
Leavenworth, Kansas

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
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Kramer & Associates CPAs, LLC

Making the right move for your business

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January 18, 2018

Board of Education
Unified School District No. 429
Troy, Kansas

Independent Auditor's Report

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash - regulatory basis of Unified School District No. 429 (the District), as of and for the year ended June 30, 2017 and the related notes to the financial statement which collectively comprise the District's basic financial statement as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

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

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

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

Independent Auditor's Report

January 18, 2018
Unified School District No. 429
(Continued)

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 accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2017, or changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District 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.

Report on Regulatory-Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash - regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget - regulatory basis, individual fund schedules of receipts and expenditures - actual and budget - regulatory basis, schedule of receipts and expenditures - regulatory basis - agency funds and schedule of receipts, expenditures and unencumbered cash - activity funds - regulatory basis are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. Such 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.

January 18, 2018
Unified School District No. 429
(Continued)

Report on Summarized Comparative Information

The June 30, 2016 actual column presented in the individual fund schedules of receipts and expenditures (Schedule 2B as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2017 basic financial statement upon which we rendered an unmodified opinion - regulatory basis, dated May 16, 2017. The June 30, 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such prior year 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 prior year basic financial statement. The prior year comparative information was subjected to the auditing procedures applied in the audit of the prior year 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 prior year basic financial statement or to the prior year 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 prior year comparative information is fairly stated in all material respects in relation to the prior year basic financial statement as a whole, on the basis of accounting described in Note 1.

Kramer & Associates CPAs, L.L.C.

Certified Public Accountants
Leavenworth, Kansas

UNIFIED SCHOOL DISTRICT NO. 429

Troy, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2017

STATEMENT 1

	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS							
General Funds:							
General Fund	\$ -	-	\$ 2,724,133	\$ 2,724,133	\$ -	\$ -	\$ -
Supplemental General Fund	14,484	-	872,056	869,690	16,850	168,264	185,114
Special Purpose Funds							
Federal Funds							
At-Risk	-	-	57,569	54,509	3,060	-	3,060
Capital Outlay Fund	25,000	-	161,753	119,106	67,647	30	67,677
Drivers Education Fund	601,264	-	246,662	-	847,926	2,913	850,839
Food Service Fund	17,859	-	3,600	1,836	19,623	-	19,623
Professional Development Fund	146,903	-	171,348	192,094	126,157	3,150	129,307
Parent Education Fund	32,512	-	20,000	10,137	42,375	-	42,375
Summer School Fund	7,565	-	6,000	6,000	-	-	-
Special Education Fund	207,000	-	343,652	337,259	7,565	-	7,565
Vocational Education Fund	8,348	-	65,614	47,126	213,393	-	213,393
KPERS Retirement Contribution Fund	-	-	126,019	126,019	26,836	1,185	28,021
Joint Recreation Commission	(3,524)	-	53,994	50,470	-	-	-
Contingency Reserve Fund	300,000	-	-	-	300,000	-	300,000
Textbook Rental	51,000	-	50,135	9,758	91,377	2,140	93,517
Grant Fund	2,025	-	1,000	500	2,525	-	2,525
Farm Fund	109,457	-	15,695	26,379	98,773	-	98,773
Gate Receipts	8,561	-	35,102	36,937	6,726	-	6,726
School Projects	13,510	-	27,760	26,601	14,669	-	14,669

(Continued)

The accompanying notes are an integral part of this financial statement.
See Independent Auditor's Report.

Financial Statement

Troy, Kansas

Regulatory Basis

Trust Funds

Memorials	\$	4,942	\$	-	\$	15	\$	3,284	\$	1,673	\$	-	\$	1,673
Estates		412,868		-		4,053		13,478		403,443		-		403,443
Total Reporting Entity (excluding agency funds)	\$	1,959,774	\$	-	\$	4,986,160	\$	4,655,316	\$	2,290,618	\$	177,682	\$	2,468,300

Checking

Checking	\$ 1,908,633
Checking - Activity accounts	57,104
Farm account	107,531
Petty cash	83
Estate	433,555
Total Cash	\$ 2,506,906
Less: Agency Funds per Schedule 3	(38,606)

\$ 2,468,300

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Financial Statement

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT
June 30, 2017

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 429, Troy, Kansas ("the District") is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 429, Troy, Kansas.

The Troy Joint Recreation Commission is considered a related municipal entity of the District. As reflected in Schedule 2-A page 27, the District collects county tax revenue for the Commission and subsequently remits those amounts to the Commission. The operations of the related municipal entity have not been included in the financial statement.

Reimbursed Expenses

Certain expenditures are classified as reimbursed expenses. The purpose of these expenditures is payment for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934. The following expenditures are classified as reimbursed expenses for the year ended June 30, 2017:

General Fund	\$ 220,563
Supplemental General Fund	20,023

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement and related schedules meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Presentation

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balances 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 municipality to use the statutory basis of accounting.

Cash and Investments

Cash consists of checking accounts, savings accounts, and certificates of deposit. The certificates of deposit are carried at cost, which approximates market value.

Cash balances in all funds are considered in determining the amount to be invested and further, unless specifically designated, all investment income is credited to the capital outlay fund.

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2017

Note 1: Summary of Significant Accounting Policies (Continued)

Fund Descriptions

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

Governmental Funds

General Fund is used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific revenue sources (other than major capital projects and tax levies for long-term debt) that are restricted by law or administrative action to expenditure for specified purposes.

Bond and Interest Fund is used to account for the accumulation of resources for and the payment of interest and principal on general long-term debt.

Trust Fund is used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds is used to report assets held by the District in a purely custodial capacity.

Note 2: Stewardship, Compliance and Accountability

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) and bond and interest funds. 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 twelve month period on or before August 1 of each year.
2. Publication in a local newspaper of the proposed budget and 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 publication of 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. There were no such amendments this year.

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

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2017

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information (Continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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 capital projects funds, trust funds, and the following special purpose funds:

Textbook Rental Fund
Contingency Reserve Fund
Memorial Funds

Grant Funds
Farm Fund

District Activity Fund
Estate 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.

Compliance with Financial-Related Legal and Contractual Provisions

The District violated K.S.A. 79-2935 by spending expenditures in excess of budgeted limits in the Supplemental General Fund. See Schedule 2-A page 15 for additional information.

The District violated K.S.A. 9-1402, which requires banks to pledge securities for deposits in excess of FDIC coverage. There were deposits of \$90,510 that were unsecured at the Pony Express Community Bank as of June 30, 2017.

Management is not aware of any other finance-related legal and contractual violations for the period covered by the audit.

Note 3: Deposits and Investments

As of June 30, 2017, the District had no investments.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2017

Note 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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District did not utilize peak periods.

At June 30, 2017, the District's carrying amount of deposits was \$2,506,906 and the bank balance was \$2,542,137. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$750,000 was covered by the federal depository insurance, and \$1,701,627 was collateralized with securities held by the pledging financial institutions' agents in the District's name. There were deposits of \$90,510 that were not adequately secured at June 30, 2017.

Custodial credit risk-investments - For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: In-Substance Receipt In Transit

The District received \$180,195 subsequent to June 30, 2017 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

Note 5: Interfund Transfers

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-6428	\$ 136,753
General Fund	Capital Outlay Fund	K.S.A. 72-6428	154,287
General Fund	Food Service Fund	K.S.A. 72-6428	640
General Fund	Parent Education Fund	K.S.A. 72-6428	6,000
General Fund	KPERS Fund	K.S.A. 72-6428	126,019
General Fund	Special Education Fund	K.S.A. 72-6428	258,652
General Fund	Vocational Education Fund	K.S.A. 72-6429	50,000
Supplemental General Fund	At-Risk Fund	K.S.A. 72-6433	25,000
Supplemental General Fund	Drivers Education Fund	K.S.A. 72-6433	2,500
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	25,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	85,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	10,000
Supplemental General Fund	Textbook Rental Fund	K.S.A. 72-6433	25,000
			<u>\$ 924,851</u>

Note 6: Defined Benefit Pension Plan
Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in the Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2017

Note 6: Defined Benefit Pension Plan (Continued)

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 1.0% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$126,019 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$3,187,262. 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.

Note 7: Other Post Employment Benefits

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

Note 8: Compensated Absences

Full-time certified employees earn ten days of sick leave per year with a maximum accumulation of 75 days.

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
NOTES TO FINANCIAL STATEMENT (CONTINUED)
June 30, 2017

Note 9: Subsequent Events

Management has evaluated the effects on the financial statement of subsequent events occurring through January 18, 2018, which is the date the financial statement was available to be issued.

REGULATORY-REQUIRED SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 429

Troy, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds:						
General Fund	\$ 2,646,324	\$ (142,754)	\$ 220,563	\$ 2,724,133	\$ 2,724,133	\$ -
Supplemental General Fund	866,111	-	-	866,111	869,690	3,579
Special Revenue Funds						
At-Risk	160,000	-	-	160,000	119,106	(40,894)
Capital Outlay Fund	450,000	-	-	450,000	-	(450,000)
Drivers Education Fund	15,359	-	-	15,359	1,836	(13,523)
Food Service Fund	259,500	-	-	259,500	192,094	(67,406)
Professional Development Fund	35,000	-	-	35,000	10,137	(24,863)
Parent Education Fund	10,600	-	-	10,600	6,000	(4,600)
Summer School Fund	7,565	-	-	7,565	-	(7,565)
Special Education Fund	551,597	-	-	551,597	337,259	(214,338)
Vocational Education Fund	58,348	-	-	58,348	47,126	(11,222)
KPERS Retirement Contribution Fund	172,117	-	-	172,117	126,019	(46,098)
Joint Recreation Commission	65,000	-	-	65,000	50,470	(14,530)

SCHEDULE 1

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
CASH RECEIPTS AND TRANSFERS				
Local Sources				
Reimbursed expenses	\$ 318,456	\$ 220,563	\$ -	\$ 220,563
State Sources				
Equalization aid	2,118,899	2,118,899	2,119,207	(308)
Supplemental general	381,235	-	-	-
KPERS	125,016	126,019	172,117	(46,098)
Special education services	282,063	258,652	355,000	(96,348)
Capital outlay	8,693	-	-	-
Total Receipts	<u>\$3,234,362</u>	<u>\$2,724,133</u>	<u>\$ 2,646,324</u>	<u>\$ 77,809</u>
EXPENDITURES				
Instruction	\$1,695,552	\$1,513,909	\$ 1,379,739	\$ 134,170
General administration	136,364	154,774	160,950	(6,176)
School administration	67,277	71,665	70,750	915
Operations and maintenance	128,446	144,528	156,618	(12,090)
Student transportation services	101,530	106,906	105,550	1,356
Transfer out	1,105,501	732,351	772,717	(40,366)
Adjustment to comply with legal max	-	-	(142,754)	142,754
Legal general fund budget	<u>\$3,234,670</u>	<u>\$2,724,133</u>	<u>\$ 2,503,570</u>	<u>\$ 220,563</u>
Adjustment for qualifying budget credits	-	-	220,563	(220,563)
Total Expenditures	<u>\$6,469,340</u>	<u>\$2,724,133</u>	<u>\$ 2,724,133</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (308)	\$ -		
UNENCUMBERED CASH - BEGINNING	<u>308</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ -</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
SUPPLEMENTAL GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
RECEIPTS				
Local Sources				
Ad Valorem property tax	\$ 378,499	\$ 428,418	\$ 456,702	\$ (28,284)
Delinquent tax	8,332	9,924	2,262	7,662
Reimbursed expenses	24,456	20,023	-	20,023
County Sources				
Motor vehicle tax	48,868	37,011	42,656	(5,645)
Recreational vehicle tax	2,658	2,314	906	1,408
Commercial vehicle tax	-	7,333	1,805	5,528
State Sources				
Equalization aid	-	367,033	367,033	-
Transfers in				
General fund	381,235	-	-	-
Total Receipts	\$ 844,048	\$ 872,056	\$ 871,364	\$ 692
EXPENDITURES				
Instruction	\$ 287,073	\$ 284,223	\$ 298,088	\$ (13,865)
General administration	53,537	49,777	49,000	777
School administration	3,826	3,690	4,500	(810)
Operations and maintenance	288,747	224,558	282,000	(57,442)
Student transportation service	-	114,609	-	114,609
District activities	-	333	-	333
Transfers out	218,779	192,500	212,500	(20,000)
Legal supplemental general fund budget	\$ 851,962	\$ 869,690	\$ 846,088	\$ 23,602
Adjustment for qualifying budget credits	-	-	20,023	(20,023)
Total Expenditures	\$ 851,962	\$ 869,690	\$ 866,111	\$ 3,579
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (7,914)	\$ 2,366		
Prior year cancelled encumbrances	9,807	-		
UNENCUMBERED CASH - BEGINNING	12,591	14,484		
UNENCUMBERED CASH - ENDING	\$ 14,484	\$ 16,850		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
FEDERAL FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Federal Sources				
Title I	\$ 38,113	\$ 42,031	\$ 42,031	\$ -
Title II	12,616	12,478	12,478	-
Rural education achievement program	23,405	3,060	-	3,060
Total Receipts	<u>\$ 74,134</u>	<u>\$ 57,569</u>	<u>\$ 54,509</u>	<u>\$ 3,060</u>
EXPENDITURES				
Instruction	\$ 74,637	\$ 54,509	\$ 54,509	\$ -
Instructional Support Staff	140	-	-	-
Total Expenditures	<u>\$ 74,777</u>	<u>\$ 54,509</u>	<u>\$ 54,509</u>	<u>\$ -</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (643)	\$ 3,060		
UNENCUMBERED CASH - BEGINNING	<u>643</u>	<u>-</u>		
UNENCUMBERED CASH - ENDING	<u>\$ -</u>	<u>\$ 3,060</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
AT-RISK FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Transfer in				
General fund	\$ 136,753	\$ 136,753	\$ 135,000	\$ 1,753
Supplemental general fund	-	25,000	-	25,000
Total Cash Receipts	<u>\$ 136,753</u>	<u>\$ 161,753</u>	<u>\$ 135,000</u>	<u>\$ 26,753</u>
EXPENDITURES AND TRANSFERS				
Instruction	\$ 112,102	\$ 119,106	\$ 160,000	\$ (40,894)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 24,651	\$ 42,647		
UNENCUMBERED CASH - BEGINNING	<u>349</u>	<u>25,000</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 25,000</u>	<u>\$ 67,647</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
CAPITAL OUTLAY FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		Variance -
	Prior Year			Over
	Actual	Actual	Budget	(Under)
RECEIPTS				
Local Sources				
Ad valorem property tax	\$ 71,316	\$ 62,430	\$ 60,504	\$ 1,926
Delinquent tax	313	657	428	229
Interest on idle funds	2,614	3,523	-	3,523
County Sources				
Motor vehicle tax	1,518	5,504	6,437	(933)
Recreation vehicle tax	111	1,473	137	1,336
Commercial vehicle tax	-	-	272	(272)
State Sources				
Capital improvement	-	18,788	19,505	(717)
Transfer in				
General fund	69,309	154,287	50,000	104,287
Reimbursed expenses	5,000	-	-	-
Total Receipts	\$ 150,181	\$ 246,662	\$ 137,283	\$ 109,379
EXPENDITURES AND TRANSFERS				
Instruction	\$ 2,913	\$ -	\$ 150,000	\$ (150,000)
General administration	-	-	15,000	(15,000)
School administration	-	-	15,000	(15,000)
Operations and maintenance	-	-	180,000	(180,000)
Student transportation services	-	-	80,000	(80,000)
Facilities acquisition and construction	-	-	10,000	(10,000)
Total Reimbursements	\$ 2,913	\$ -	\$ 450,000	\$ (450,000)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 147,268	\$ 246,662		
Prior Year cancelled encumbrances	2,913	-		
UNENCUMBERED CASH - BEGINNING	451,083	601,264		
UNENCUMBERED CASH - ENDING	\$ 601,264	\$ 847,926		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
DRIVER TRAINING FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		<u>Current Year</u>		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
RECEIPTS				
Local Sources				
Reimbursed expenses	\$ 450	\$ 1,100	\$ -	\$ 1,100
Transfers in				
Supplemental general fund	2,500	2,500	2,500	-
Total Receipts	<u>\$ 2,950</u>	<u>\$ 3,600</u>	<u>\$ 2,500</u>	<u>\$ 1,100</u>
EXPENDITURES AND TRANSFERS				
Instruction	\$ 972	\$ 1,836	\$ 15,359	\$ (13,523)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,978	\$ 1,764		
UNENCUMBERED CASH- BEGINNING	<u>15,881</u>	<u>17,859</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 17,859</u>	<u>\$ 19,623</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
FOOD SERVICE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Local Sources				
Charges for services	\$ 83,881	\$ 71,444	\$ 72,550	\$ (1,106)
State Sources				
School food assistance	1,868	1,674	1,589	85
Federal Sources				
Federal child nutrition program	80,961	72,590	78,754	(6,164)
Transfer in				
General fund	-	640	-	640
Supplemental general fund	25,000	25,000	10,000	15,000
Total Receipts	<u>\$ 191,710</u>	<u>\$ 171,348</u>	<u>\$ 162,893</u>	<u>\$ 8,455</u>
EXPENDITURES AND TRANSFERS				
Instruction	\$ 22,290	\$ -	\$ -	\$ -
Operations and maintenance	-	4,377	27,500	(23,123)
Food service operations	168,474	187,717	232,000	(44,283)
Total Expenditures	<u>\$ 190,764</u>	<u>\$ 192,094</u>	<u>\$ 259,500</u>	<u>\$ (67,406)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 946	\$ (20,746)		
UNENCUMBERED CASH- BEGINNING	<u>145,957</u>	<u>146,903</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 146,903</u>	<u>\$ 126,157</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Federal Sources				
Federal aid	\$ 465	\$ -	\$ -	\$ -
Transfer in				
Supplemental general fund	10,000	20,000	15,000	5,000
Total Receipts	<u>\$ 10,465</u>	<u>\$ 20,000</u>	<u>\$ 15,000</u>	<u>\$ 5,000</u>
EXPENDITURES AND TRANSFERS				
Instructional support staff	\$ 7,088	\$ 10,137	\$ 35,000	\$ (24,863)
RECEIPTS OVER (UNDER) EXPENDITUR	\$ 3,377	\$ 9,863		
UNENCUMBERED CASH - BEGINNING	<u>29,135</u>	<u>32,512</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 32,512</u>	<u>\$ 42,375</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
PARENT EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Transfers in General	\$ 10,600	\$ 6,000	\$ 10,600	\$ (4,600)
EXPENDITURES AND TRANSFERS				
Student Support services	\$ 10,600	\$ 6,000	\$ 10,600	\$ (4,600)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
SUMMER SCHOOL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Transfers in General	\$ -	\$ -	\$ -	\$ -
EXPENDITURES AND TRANSFERS				
Instruction	\$ -	\$ -	\$ 7,565	\$ (7,565)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	7,565	7,565		
UNENCUMBERED CASH - ENDING	\$ 7,565	\$ 7,565		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
SPECIAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Transfers in				
General	\$ 282,063	\$ 258,652	\$ 355,000	\$ (96,348)
Supplemental general fund	147,837	85,000	160,000	(75,000)
Total Receipts	<u>\$ 429,900</u>	<u>\$ 343,652</u>	<u>\$ 515,000</u>	<u>\$ (171,348)</u>
EXPENDITURES AND TRANSFERS				
Instruction	\$ 429,129	\$ 337,001	\$ 551,597	\$ (214,596)
Student transportation	-	84	-	84
Other support services	-	174	-	174
Total Expenditures	<u>\$ 429,129</u>	<u>\$ 337,259</u>	<u>\$ 551,597</u>	<u>\$ (214,338)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 771	\$ 6,393		
UNENCUMBERED CASH - BEGINNING	<u>206,229</u>	<u>207,000</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 207,000</u>	<u>\$ 213,393</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
VOCATIONAL EDUCATION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Local Sources				
Revenue from other local source	\$ 3,369	\$ -	\$ -	\$ -
Federal Sources				
Federal aid	400	5,614	-	5,614
Transfer in				
General fund	50,000	50,000	50,000	-
Supplemental general fund	-	10,000	-	10,000
Total Receipts	<u>\$ 53,769</u>	<u>\$ 65,614</u>	<u>\$ 50,000</u>	<u>\$ 5,614</u>
EXPENDITURES AND TRANSFERS				
Instruction	\$ 49,268	\$ 47,126	\$ 58,348	\$ (11,222)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 4,501	\$ 18,488		
UNENCUMBERED CASH - BEGINNING	<u>3,847</u>	<u>8,348</u>		
UNENCUMBERED CASH - ENDING	<u>\$ 8,348</u>	<u>\$ 26,836</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Transfers in				
General fund	\$ 125,016	\$ 126,019	\$ 172,117	\$ (46,098)
EXPENDITURES AND TRANSFERS				
Instruction	\$ 90,011	\$ 90,733	\$ 123,924	\$ (33,191)
General administration	12,502	12,602	17,212	(4,610)
School administration	6,251	6,301	8,606	(2,305)
Operations and maintenance	16,252	16,383	22,375	(5,992)
Total Expenditures	\$ 125,016	\$ 126,019	\$ 172,117	\$ (46,098)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH - BEGINNING	-	-		
UNENCUMBERED CASH - ENDING	\$ -	\$ -		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
JOINT RECREATION COMMISSION FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
RECEIPTS				
Local Sources				
Revenue from other local source	\$ -	\$ -	\$ 5,000	\$ (5,000)
Ad Valorem property tax	43,084	47,160	46,060	1,100
Delinquent tax	830	1,013	257	756
County Sources				
Motor vehicle tax	4,781	3,977	4,765	(788)
Recreation vehicle tax	270	1,766	101	1,665
Commercial vehicle tax		78	202	(124)
Total Receipts	<u>\$ 48,965</u>	<u>\$ 53,994</u>	<u>\$ 56,385</u>	<u>\$ (2,391)</u>
EXPENDITURES AND TRANSFERS				
Community service operations	\$ 52,489	\$ 50,470	\$ 65,000	\$ (14,530)
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (3,524)	\$ 3,524		
UNENCUMBERED CASH - BEGINNING	<u>-</u>	<u>(3,524)</u>		
UNENCUMBERED CASH - ENDING	<u>\$ (3,524)</u>	<u>\$ -</u>		

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
CONTINGENCY RESERVE FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Transfers in		
General fund	\$ 50,525	\$ -
EXPENDITURES AND TRANSFERS		
Instruction	\$ -	\$ -
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,525	\$ -
UNENCUMBERED CASH - BEGINNING	249,475	300,000
UNENCUMBERED CASH - ENDING	<u>\$ 300,000</u>	<u>\$ 300,000</u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
TEXTBOOK RENTAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Local Sources		
Charge for services	\$ 16,692	\$ 25,135
Transfer in		
Supplemental general fund	33,442	25,000
Total Cash Receipts	<u>\$ 50,134</u>	<u>\$ 50,135</u>
EXPENDITURES AND TRANSFERS		
Instruction	<u>\$ 44,014</u>	<u>\$ 9,758</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 6,120	\$ 40,377
UNENCUMBERED CASH - BEGINNING	<u>44,880</u>	<u>51,000</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 51,000</u></u>	<u><u>\$ 91,377</u></u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
GRANT FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Local Sources		
Other Revenue from Local Sources	\$ 1,000	\$ 1,000
EXPENDITURES AND TRANSFERS		
Instruction	\$ 500	\$ 500
RECEIPTS OVER (UNDER) EXPENDITURES	\$ 500	\$ 500
UNENCUMBERED CASH - BEGINNING	<u>1,525</u>	<u>2,025</u>
UNENCUMBERED CASH - ENDING	<u>\$ 2,025</u>	<u>\$ 2,525</u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
FARM FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Interest on idle funds	\$ 75	\$ 74
Miscellaneous	15,978	15,621
Reimbursed expense	870	-
Total Cash Receipts	<u>\$ 16,923</u>	<u>\$ 15,695</u>
EXPENDITURES AND TRANSFERS		
Community service operations	<u>\$ 14,861</u>	<u>\$ 26,379</u>
RECEIPTS OVER (UNDER) EXPENDITURES	<u>\$ 2,062</u>	<u>\$ (10,684)</u>
UNENCUMBERED CASH - BEGINNING	<u>107,395</u>	<u>109,457</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 109,457</u></u>	<u><u>\$ 98,773</u></u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
MEMORIAL FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Interest	\$ 90	\$ 15
Reimbursed expense	2,000	-
Total Cash Receipts	<u>\$ 2,090</u>	<u>\$ 15</u>
EXPENDITURES AND TRANSFERS		
Community services	<u>\$ 6,694</u>	<u>3,284</u>
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (4,604)	\$ (3,269)
UNENCUMBERED CASH - BEGINNING	<u>9,546</u>	<u>4,942</u>
UNENCUMBERED CASH - ENDING	<u><u>\$ 4,942</u></u>	<u><u>\$ 1,673</u></u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
 Troy, Kansas
ESTATE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES
 Regulatory Basis
 For the Year Ended June 30, 2017
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
RECEIPTS		
Interest	\$ 4,130	\$ 4,053
EXPENDITURES AND TRANSFERS		
Community services	\$ 5,996	\$ 13,478
RECEIPTS OVER (UNDER) EXPENDITURES	\$ (1,866)	\$ (9,425)
UNENCUMBERED CASH - BEGINNING	<u>414,734</u>	<u>412,868</u>
UNENCUMBERED CASH - ENDING	<u>\$ 412,868</u>	<u>\$ 403,443</u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429
Troy, Kansas
AGENCY FUNDS
SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
 Regulatory Basis
 For the Year Ended June 30, 2017

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School Student Activity Funds:				
T-club	\$ 1,724	\$ 340	\$ 240	\$ 1,824
FFA	7,969	12,365	12,299	8,035
Kayettes	213	-	-	213
Cheerleaders	314	2,358	420	2,252
STUCO	2,318	1,650	1,932	2,036
National Honor Society	34	1,039	402	671
SADD	1,039	-	1,039	-
Dance team	2,302	4,050	6,352	-
FBLA	897	4,331	3,680	1,548
Concession stand	1,961	13,440	14,363	1,038
Senior class	142	22,058	19,568	2,632
Junior class	2,670	3,864	5,555	979
Sophomore class	1,401	1,457	2,726	132
Freshman class	194	132	326	-
8th grade class	120	-	120	-
Multimedia marketing	66	2,064	1,277	853
Football	2,594	15,308	16,052	1,850
Volleyball	669	452	1,228	(107)
Boys basketball	837	12,226	13,032	31
Girls basketball	499	120	90	529
Softball	5	-	-	5
Track	-	499	239	260
Baseball	1,081	2,267	3,110	238
Middle school cheerleading	632	-	-	632
Middle school volleyball	354	702	715	341
Middle school girls basketball	15	-	-	15
Total High School Student Activity Funds	\$ 30,050	\$ 100,722	\$ 104,765	\$ 26,007
Elementary School Student Activity Funds				
Band	\$ 447	\$ 146	\$ 143	\$ 450
Sports	-	60	-	60
Fifth grade quilts	2,840	3,005	3,016	2,829
STUCO	667	968	1,328	307
Total Elementary School Student Activity Funds	\$ 3,954	\$ 4,179	\$ 4,487	\$ 3,646

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429

Troy, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH (CONTINUED)

Regulatory Basis

For the Year Ended June 30, 2017

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Fees and users charges				
Elementary school				
Lunch fund	\$ -	\$ 39,845	\$ 39,845	\$ -
Book rental	-	9,756	9,756	-
High school				
Lunch fund	-	37,808	36,154	1,654
Textbooks	-	6,630	6,630	-
Ag Ed	843	1,117	1,000	960
Band	18,928	28,039	43,719	3,248
Art	125	645	691	79
Total Fees and User Charges	<u>\$ 19,896</u>	<u>\$ 123,840</u>	<u>\$ 137,795</u>	<u>\$ 5,941</u>
Other agency funds:				
Sales tax	\$ 304	\$ 17,661	\$ 17,850	\$ 115
Flexible spending	1,064	8,230	6,397	2,897
Subtotal Other Agency Funds	<u>\$ 1,368</u>	<u>\$ 25,891</u>	<u>\$ 24,247</u>	<u>\$ 3,012</u>
 Total Agency Fund	 <u>\$ 55,268</u>	 <u>\$ 254,632</u>	 <u>\$ 271,294</u>	 <u>\$ 38,606</u>

Supplemental Information

UNIFIED SCHOOL DISTRICT NO. 429

Troy, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2017

SCHEDULE 4

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Unencumbered and Accounts Payable	Ending Cash Balance
Gate receipts						
High school athletics	\$ 5,202	\$ 33,164	\$ 32,015	\$ 6,351	\$ -	\$ 6,351
Play	3,359	1,938	4,922	375	-	375
Subtotal Gate Receipts	\$ 8,561	\$ 35,102	\$ 36,937	\$ 6,726	\$ -	\$ 6,726
School projects						
Elementary school						
Book fair	\$ 1,969	\$ 3,815	\$ 3,938	\$ 1,846	\$ -	\$ 1,846
Townsend	-	498	498	-	-	-
Flower and gift	267	128	185	210	-	210
Teachers	929	3,635	2,931	1,633	-	1,633
Yearbook	1,071	1,689	2,289	471	-	471
District	555	3,937	2,547	1,945	-	1,945
High school						
Flower fund	87	110	56	141	-	141
Teachers	368	703	689	382	-	382
Yearbook	5,560	5,856	5,510	5,906	-	5,906
District	1,388	5,351	5,903	836	-	836
Library	664	-	-	664	-	664
Lift-a-thon	37	-	37	-	-	-
Positive behavior	-	93	-	93	-	93
Middle school	179	1,945	1,810	314	-	314
Nike account	436	-	208	228	-	228
Subtotal School Projects	\$ 13,510	\$ 27,760	\$ 26,601	\$ 14,669	\$ -	\$ 14,669
TOTAL DISTRICT ACTIVITIES	\$ 22,071	\$ 62,862	\$ 63,538	\$ 21,395	\$ -	\$ 21,395