

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2017

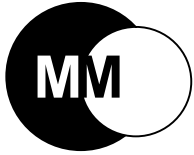
MAPES & MILLER LLP

Certified Public Accountants
Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Financial Statement and Regulatory-Required
Supplementary Information with Independent Auditor's Report
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1
 <u>FINANCIAL SECTION</u>	
 STATEMENT 1	
Summary of Receipts, Expenditures, and Unencumbered Cash	3
Composition of Cash	4
Notes to the Financial Statement	5
 <u>REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION</u>	
 SCHEDULE 1	
Summary of Expenditures - Actual and Budget	13
 SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General	14
Supplemental General	15
At Risk (K-12)	16
Capital Outlay	17
Driver Training	18
Food Service	19
Professional Development	20
Special Education	21
Vocational Education	22
KPERs Special Retirement Contribution	23
Federal Funds	24
Gifts and Grants	25
Schedule of Receipts and Expenditures - Actual	
Contingency Reserve	26
Textbook Rental and Student Material Revolving	26
Box Tops for Education	27
Knights of Columbus Special Education	27
Hill Endowment	28
Hill Scholarship	28
GH Lippelmann Scholarship	29
GH Lippelmann Interest	29
 SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	30
 SCHEDULE 4	
Schedule of Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	32



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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Unified School District No. 294
Oberlin, Kansas 67749

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas as of and for the year ended June 30, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 294, Oberlin, Kansas, on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Unified School District No. 294, Oberlin, Kansas, as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Other Matters

Supplementary Information

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

Mapes & Miller, LLP

Certified Public Accountants

Norton, Kansas
February 12, 2018

UNIFIED SCHOOL DISTRICT NO. 294
Oberlin, Kansas
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2017

STATEMENT 1

Page 1

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 0	2,649	2,817,192	2,817,192	2,649	2,082	4,731
Supplemental General	133,698	0	913,212	904,293	142,617	0	142,617
Special Purpose Funds:							
At Risk K-12	11,089	0	164,012	175,101	0	0	0
Capital Outlay	895,407	0	414,786	373,238	936,955	13,355	950,310
Driver Training	17,330	0	12,157	9,783	19,704	0	19,704
Food Service	37,243	0	261,154	257,948	40,449	0	40,449
Professional Development	13,432	0	12,000	9,043	16,389	0	16,389
Special Education	67,032	0	484,317	494,242	57,107	92	57,199
Vocational Education	0	0	129,396	129,396	0	0	0
KPERs Special Retirement Contribution	0	0	200,024	200,024	0	0	0
Federal Funds	0	0	97,256	97,256	0	0	0
Gifts and Grants	35,385	0	573,920	21,492	587,813	0	587,813
Contingency Reserve	100,932	0	0	0	100,932	0	100,932
Textbook Rental and Student Material Revolving	11,454	0	25,620	19,774	17,300	0	17,300
Box Tops for Education	6,410	0	788	2,593	4,605	0	4,605
Knights of Columbus Special Education	7,377	0	1,771	895	8,253	0	8,253
District Activity Funds	14,636	0	43,344	40,932	17,048	0	17,048
Trust Funds:							
Hill Endowment	238,375	0	0	0	238,375	0	238,375
Hill Scholarship	3,298	0	1,066	1,100	3,264	0	3,264
GH Lippelmann Scholarship	100,000	0	0	0	100,000	0	100,000
GH Lippelmann Interest	50,322	0	4,726	6,300	48,748	0	48,748
Total Reporting Entity (Excluding Agency Funds)	\$ <u>1,743,420</u>	<u>2,649</u>	<u>6,156,741</u>	<u>5,560,602</u>	<u>2,342,208</u>	<u>15,529</u>	<u>2,357,737</u>

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas
Composition of Cash
Regulatory Basis

For the Fiscal Year Ended June 30, 2017

STATEMENT 1

Page 2

The Bank, Oberlin, Kansas	
NOW Account	\$ 1,800,683
First National Bank, Oberlin, Kansas	
NOW Accounts	213,898
Certificates of Deposit	<u>438,375</u>
Total	2,452,956
Agency Funds per Schedule 3	<u>(95,219)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>2,357,737</u>

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

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Notes to the Financial Statement

June 30, 2017

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 294, Oberlin, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation. The regulatory financial statement presents Unified School District No. 294 (the municipality).

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of the District for the fiscal 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 taxes levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

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

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

Budgetary Information

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in 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 budget was not amended in this manner for the year ended June 30, 2017.

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year-end.

A legal operating budget is not required for trust funds and following special purpose funds:

	Statutory Authority for Exemption
Title I 17-294	K.S.A. 12-1663
Title II, Part A 17-294	K.S.A. 12-1663
Small Rural School Grant	K.S.A. 12-1663
Endowments/Gifts Trust	K.S.A. 79-2925
Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Knights of Columbus Special Education	K.S.A. 79-2925
Junior/Senior High School Athletics	K.S.A. 72-8208a
Junior/Senior High School Library	K.S.A. 72-8208a
Elementary Library	K.S.A. 72-8208a

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

Reimbursed Expenditures

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary

comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

2. **Stewardship, Compliance and Accountability**

Compliance with Kansas Statutes

No statute violations were noted during the fiscal year 2017.

3. **Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality is located and the banks provide an acceptable rate of return on the 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.

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

At June 30, 2017, the District's carrying amount of deposits was \$2,452,956 and the bank balance was \$2,732,178. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,232,178 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. At June 30, 2017, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

4. **Defined Benefit Pension Plan**

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org 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% 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 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 \$220,024 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 \$3,839,003. 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 nonemployer 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.

5. **Other Long-Term Obligations**

Compensated Absences

Sick and Personal Leave. The employees of Unified School District No. 294 are allowed one day of sick leave for each month worked per year, cumulative to sixty days. Bus drivers do not receive sick leave. In addition to the above sick leave, personnel may receive compensation from the sick leave bank in cases where a critical illness or severe injury would impose a devastating hardship on the individual and their family. Current employees of the district are no longer allowed to contribute days to the bank. A new employee of the district, at the start of employment, may contribute one day to the bank in order to be eligible to use days from the bank. The bank is to be used by an individual only after his or her own accumulated sick leave is exhausted. The sick leave bank committee determines all applications for use of the sick leave bank.

Certified salaried personnel are allowed three days of leave each school term for personal business or other personal matters. In addition, any days in excess of sixty sick leave days at the beginning of a school year will be traded for personal days in a ratio of five sick days for one personal.

Payment for unused sick leave is made to certified employees terminating employment with the District. Unused sick leave days shall be purchased at \$50 per day up to 60 days.

Vacation Pay. The superintendent is allowed three weeks of vacation a year. Other twelve-month employees earn vacation based on the following schedule for calendar years of completed service:

<u>Completed Years of Service</u>	<u>Vacation Days Earned</u>
1st through 10th years	10 days
11th through 20th years	15 days
21st year and beyond	20 days

Unused vacation time is not allowed to accumulate. Any unused vacation time at the end of the contract period is forfeited, therefore, no cost of accumulated vacation pay as of June 30, 2017 has been calculated.

Early Retirement Program

Faculty members of the District who may find it necessary or desirable to retire from employment with the District prior to normal retirement age may elect to take early retirement under the terms set out in Article XXIV of the negotiated agreement. Early retirement is entirely voluntary and at the discretion of eligible faculty members. Eligibility is determined as follows:

1. Currently a certified faculty member or administrator.
2. Not less than 53 years of age and not more than 64 years of age as of September 1 of the year of selection.
3. Five (5) years or more of employment service with the District and twenty (20) years minimum in education.
4. Eligible for retirement with the Kansas Public Employees Retirement System (KPERs).
5. Met the minimum requirements of KPERs for retirement.

Any faculty member wishing to retire at the end of a contract year must notify the Superintendent by April 1st of the contract year.

A faculty member who takes early retirement is entitled to receive annually from the District a sum of money equal to a percentage of the average of the three highest years compensation payable on the following table:

<u>Year of Eligibility</u>	<u>5 Year Plan</u>
1	29.00%
2	23.00%
3	18.00%
4	14.00%
5	11.00%

The maximum benefit is 95% of the average of the three highest compensation years. Faculty members who select early retirement after age 60 will be placed on the table as if they had requested early retirement at age 60, i.e., a faculty member who applies at age 62 could receive 18%, 14% and 11%.

The annual early retirement benefit shall be paid on the regular payday of October. A faculty member taking early retirement has the option to maintain health insurance coverage through the District's health insurance program by agreeing to a deduction of health insurance premiums from early retirement

benefits. All early retirement benefits, including the option to maintain health insurance, automatically terminate at the time the faculty member reaches age 65 or is eligible for Medicare. In the event of death of the retiree, the remaining portion of the early retirement benefit will be paid to his/her designee or heirs.

The Board of Education retains the right to adopt or review the early retirement incentive program on a two-year basis. Any application for early retirement may be granted or denied by the Board. The Board has the right to limit the number of early retirements granted to no more than five (5) in any given year.

As of June 30, 2017 the District had no faculty members approved for early retirement, therefore, no liability for early retirement has been calculated.

6. **Other Post Employment Benefits**

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

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

7. **Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance.

During the year ended June 30, 2017, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

8. **In-Substance Receipt in Transit**

The District received \$176,541 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.

9. **Interfund Transfers**

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 304,489
General	KPERS	K.S.A. 72-6428	200,024
Supplemental General	Vocational Education	K.S.A. 72-6433	118,560
Supplemental General	Food Service	K.S.A. 72-6433	42,144
Supplemental General	Special Education	K.S.A. 72-6433	158,190
Supplemental General	Professional Development	K.S.A. 72-6433	12,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	164,012
Supplemental General	Driver Training	K.S.A. 72-6433	8,000

10. **Operating Leases****Integrated Mailing System**

On March 1, 2012, Unified School District No. 294 entered into an agreement with Pitney Bowes, Inc. for the lease of an integrated mailing system located at the administrative office. The agreement is effective as of March 1, 2012 and calls for quarterly payments of \$294 through March 1, 2017. Payments totaling \$882 were made during the year ended June 30, 2017.

On March 1, 2017, Unified School District No. 294 entered into an agreement with Pitney Bowes, Inc. for the lease of an integrated mailing system located at the administrative office. The agreement is effective as of March 1, 2017 and calls for quarterly payments of \$288 through March 1, 2022. Payments totaling \$288 were made during the year ended June 30, 2017. The amounts due under this agreement in future periods are as follows:

<u>Year</u>	<u>Payment</u>
2017-18	1,152
2018-19	1,152
2019-20	1,152
2020-21	1,152
2021-22	864
Total	<u>\$ 5,472</u>

11. **Subsequent Events**

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

UNIFIED SCHOOL DISTRICT NO. 294
REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2017

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 1

Oberlin, Kansas

Summary of Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General	\$ 2,957,268	(175,661)	35,585	2,817,192	2,817,192	0
Supplemental General	904,293	0	0	904,293	904,293	0
Special Purpose Funds:						
At Risk K-12	190,000	0	0	190,000	175,101	(14,899)
Capital Outlay	849,100	0	0	849,100	373,238	(475,862)
Driver Training	22,670	0	0	22,670	9,783	(12,887)
Food Service	258,153	0	0	258,153	257,948	(205)
Professional Development	15,432	0	0	15,432	9,043	(6,389)
Special Education	543,121	0	0	543,121	494,242	(48,879)
Vocational Education	150,000	0	0	150,000	129,396	(20,604)
KPERS Special Retirement Contribution	293,664	0	0	293,664	200,024	(93,640)
Federal Funds	92,996	0	0	92,996	97,256	*
Gifts and Grants	32,568	0	0	32,568	21,492	*

* Exempt from Budget Law

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 1

General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
State Equalization Aid	\$ 2,277,094	2,277,094	0
Special Education State Aid	304,489	386,510	(82,021)
KPERS Aid	200,024	293,664	(93,640)
Reimbursed Expenses	35,585	0	35,585
Total Receipts	<u>2,817,192</u>	<u>2,957,268</u>	<u>(140,076)</u>
Expenditures:			
Instruction	1,085,166	1,016,537	68,629
Student Support Services	101,253	99,725	1,528
Instructional Support Staff	59,906	60,540	(634)
General Administration	99,339	92,200	7,139
School Administration	228,852	234,174	(5,322)
Operations and Maintenance	382,517	406,360	(23,843)
Student Transportation Services	213,093	221,068	(7,975)
Other Supplemental Service	142,553	145,000	(2,447)
Transfer to Special Education	304,489	388,000	(83,511)
Transfer to KPERS	200,024	293,664	(93,640)
Adjustment to Comply with Legal Max	0	(175,661)	175,661
Legal General Fund Budget	2,817,192	2,781,607	35,585
Adjustment for Qualifying Budget Credit:			
Reimbursed Expenses	0	35,585	(35,585)
Total Expenditures	<u>2,817,192</u>	<u>2,817,192</u>	<u>0</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	2,649		
Unencumbered Cash, Ending	\$ <u>2,649</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 2

Supplemental General Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 9,100	7,401	1,699
Current Tax	823,196	840,488	(17,292)
Delinquent Tax	12,313	8,374	3,939
Motor Vehicle Tax	63,873	61,548	2,325
Recreational Vehicle Tax	1,610	1,311	299
Commercial Vehicle Tax	3,064	2,845	219
Mineral Production	56	0	56
Total Receipts	<u>913,212</u>	<u>921,967</u>	<u>(8,755)</u>
Expenditures:			
Instruction	401,387	451,096	(49,709)
Transfer to Food Service	42,144	31,197	10,947
Transfer to Special Education	158,190	88,089	70,101
Transfer to Vocational Education	118,560	150,000	(31,440)
Transfer to Professional Development	12,000	2,000	10,000
Transfer to Driver Training	8,000	3,000	5,000
Transfer to At Risk (K-12)	164,012	178,911	(14,899)
Total Expenditures	<u>904,293</u>	<u>904,293</u>	<u>0</u>
Receipts Over (Under) Expenditures	8,919		
Unencumbered Cash, Beginning	<u>133,698</u>		
Unencumbered Cash, Ending	\$ <u>142,617</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 3

At Risk (K-12) Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Receipts:			
Other Revenue from Local Sources	\$ 0	0	0
Transfer from Supplemental General	<u>164,012</u>	<u>178,911</u>	<u>(14,899)</u>
Total Receipts	<u>164,012</u>	<u>178,911</u>	<u>(14,899)</u>
Expenditures:			
Instruction	<u>175,101</u>	<u>190,000</u>	<u>(14,899)</u>
Receipts Over (Under) Expenditures	(11,089)		
Unencumbered Cash, Beginning	<u>11,089</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 4

Capital Outlay Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Tax in Process	\$ 5,046	3,946	1,100
Current Tax	366,597	314,145	52,452
Delinquent Tax	4,409	4,422	(13)
Motor Vehicle Tax	24,510	24,231	279
Recreational Vehicle Tax	674	516	158
Commerical Vehicle Tax	1,468	1,120	348
Mineral Production Tax	25	0	25
Other Revenue - Local Sources	<u>12,057</u>	<u>0</u>	<u>12,057</u>
Total Receipts	<u>414,786</u>	<u>348,380</u>	<u>66,406</u>
Expenditures:			
Instruction	82,728	195,000	(112,272)
Student Support Services	0	75,000	(75,000)
Instructional Support Staff	0	60,000	(60,000)
General Administration	5,722	50,000	(44,278)
School Administration	11,827	23,000	(11,173)
Operations and Maintenance	6,328	181,100	(174,772)
Transportation	5,050	95,000	(89,950)
Other Support Services	0	15,000	(15,000)
Facilities Acquisition and Construction	<u>261,583</u>	<u>155,000</u>	<u>106,583</u>
Total Expenditures	<u>373,238</u>	<u>849,100</u>	<u>(475,862)</u>
Receipts Over (Under) Expenditures	41,548		
Unencumbered Cash, Beginning	895,407		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>936,955</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 5

Driver Training Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
State Aid	\$ 2,432	2,340	92
Other Revenue - Local Sources	1,725	0	1,725
Transfer from Supplemental General	<u>8,000</u>	<u>3,000</u>	<u>5,000</u>
Total Receipts	<u>12,157</u>	<u>5,340</u>	<u>6,817</u>
Expenditures:			
Instruction	9,773	11,975	(2,202)
Instructional Support Staff	0	9,745	(9,745)
Operations & Maintenance	<u>10</u>	<u>950</u>	<u>(940)</u>
Total Expenditures	<u>9,783</u>	<u>22,670</u>	<u>(12,887)</u>
Receipts Over (Under) Expenditures	2,374		
Unencumbered Cash, Beginning	<u>17,330</u>		
Unencumbered Cash, Ending	\$ <u><u>19,704</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 6

Food Service Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	\$ 114,000	100,646	13,354
State Aid	2,305	1,813	492
Food Service	101,015	87,254	13,761
Miscellaneous	1,690	0	1,690
Transfer from Supplemental General	<u>42,144</u>	<u>31,197</u>	<u>10,947</u>
Total Receipts	<u>261,154</u>	<u>220,910</u>	<u>40,244</u>
Expenditures:			
Operations and Maintenance	15,027	21,910	(6,883)
Food Service Operations	<u>242,921</u>	<u>236,243</u>	<u>6,678</u>
Total Expenditures	<u>257,948</u>	<u>258,153</u>	<u>(205)</u>
Receipts Over (Under) Expenditures	3,206		
Unencumbered Cash, Beginning	<u>37,243</u>		
Unencumbered Cash, Ending	\$ <u>40,449</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 7

Professional Development Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Other	\$ 0	0	0
Transfer from Supplemental General	<u>12,000</u>	<u>2,000</u>	<u>10,000</u>
Total Receipts	<u>12,000</u>	<u>2,000</u>	<u>10,000</u>
Expenditures:			
Instructional Support Staff	<u>9,043</u>	<u>15,432</u>	<u>(6,389)</u>
Receipts Over (Under) Expenditures	2,957		
Unencumbered Cash, Beginning	<u>13,432</u>		
Unencumbered Cash, Ending	\$ <u><u>16,389</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 8

Special Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Federal Aid	\$ 9,598	0	9,598
Interest on Idle Funds	12,040	0	12,040
Transfer from General	304,489	388,000	(83,511)
Transfer from Supplemental General	158,190	88,089	70,101
	<u>484,317</u>	<u>476,089</u>	<u>8,228</u>
Total Receipts			
Expenditures:			
Instruction	476,012	522,811	(46,799)
Student Transportation Services	18,230	20,310	(2,080)
	<u>494,242</u>	<u>543,121</u>	<u>(48,879)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(9,925)		
Unencumbered Cash, Beginning	<u>67,032</u>		
Unencumbered Cash, Ending	\$ <u><u>57,107</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 9

Vocational Education Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Miscellaneous	\$ 10,836	0	10,836
Transfer from Supplemental General	<u>118,560</u>	<u>150,000</u>	<u>(31,440)</u>
Total Receipts	<u>129,396</u>	<u>150,000</u>	<u>(20,604)</u>
Expenditures:			
Instruction	121,738	141,360	(19,622)
Operations and Maintenance	<u>7,658</u>	<u>8,640</u>	<u>(982)</u>
Total Expenditures	<u>129,396</u>	<u>150,000</u>	<u>(20,604)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 10

KPERS Special Retirement Contribution Fund

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Actual	Budget	Variance Over (Under)
Receipts:			
Transfer from General	\$ 200,024	293,664	(93,640)
Expenditures:			
Instruction	131,573	194,789	(63,216)
Student Support	11,729	16,550	(4,821)
Instructional Support	8,089	12,550	(4,461)
General Administration	15,253	20,550	(5,297)
School Administration	12,746	17,500	(4,754)
Operations and Maintenance	6,784	16,500	(9,716)
Student Transportation Services	13,850	15,225	(1,375)
Total Expenditures	<u>200,024</u>	<u>293,664</u>	<u>(93,640)</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>0</u>		

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Federal Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

SCHEDULE 2

Page 11

	Title I 17-294	Title II Part A 17-294	Small Rural Schools	Total	Budget*	Variance Over (Under)
Receipts:						
Federal Aid	\$ 61,883	24,613	10,760	97,256	<u>92,996</u>	<u>4,260</u>
Expenditures:						
Instruction	60,283	20,000	10,760	91,043	92,996	(1,953)
School Administration	<u>1,600</u>	<u>4,613</u>	<u>0</u>	<u>6,213</u>	<u>0</u>	<u>6,213</u>
Total Expenditures	<u>61,883</u>	<u>24,613</u>	<u>10,760</u>	<u>97,256</u>	<u>92,996</u>	<u>4,260</u>
Receipts Over (Under) Expenditures	0	0	0	0		
Unencumbered Cash, Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>		

*Exempt from Budget Law per K.S.A. 12-1663

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

SCHEDULE 2

Page 12

Gifts and Grants Funds

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	Endow- ments/ Gifts Trust	Grants	Totals	Budget*	Variance Over (Under)
Receipts:					
Donations and Grants	\$ <u>572,920</u>	<u>1,000</u>	<u>573,920</u>	<u>0</u>	<u>573,920</u>
Expenditures:					
Instruction	0	1,145	1,145	32,568	(31,423)
Student Support Services	<u>20,347</u>	<u>0</u>	<u>20,347</u>	<u>0</u>	<u>20,347</u>
Total Expenditures	<u>20,347</u>	<u>1,145</u>	<u>21,492</u>	<u>32,568</u>	<u>(11,076)</u>
Receipts Over (Under) Expenditures	552,573	(145)	552,428		
Unencumbered Cash, Beginning	<u>34,159</u>	<u>1,226</u>	<u>35,385</u>		
Unencumbered Cash, Ending	\$ <u>586,732</u>	<u>1,081</u>	<u>587,813</u>		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

SCHEDULE 2

Page 13

	Contingency Reserve	Textbook Rental and Student Material Revolving
Receipts:		
Fees	\$ 0	25,620
Expenditures:		
Transfer to Special Education	0	0
Instruction	0	19,774
Total Expenditures	0	19,774
Receipts Over (Under) Expenditures	0	5,846
Unencumbered Cash, Beginning	100,932	11,454
Unencumbered Cash, Ending	\$ 100,932	17,300

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

SCHEDULE 2

Page 14

	<u>Box Tops for Education</u>	<u>Knights of Columbus Special Education</u>
Receipts:		
Donations	\$ <u>788</u>	<u>1,771</u>
Expenditures:		
Instruction	<u>2,593</u>	<u>895</u>
Receipts Over (Under) Expenditures	(1,805)	876
Unencumbered Cash, Beginning	<u>6,410</u>	<u>7,377</u>
Unencumbered Cash, Ending	\$ <u><u>4,605</u></u>	<u><u>8,253</u></u>

UNIFIED SCHOOL DISTRICT NO. 294

Oberlin, Kansas

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

SCHEDULE 2

Page 15

	<u>Hill Endowment</u>	<u>Hill Scholarship</u>
Receipts:		
Interest on Idle Funds	\$ 0	1,066
Expenditures:		
Scholarships	0	1,100
Receipts Over (Under) Expenditures	0	(34)
Unencumbered Cash, Beginning	238,375	3,298
Prior Year Cancelled Encumbrances	0	0
Unencumbered Cash, Ending	\$ <u>238,375</u>	<u>3,264</u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 2

Oberlin, Kansas

Page 16

Any Non-budgeted Fund

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

	GH Lippelmann Scholarship	GH Lippelmann Interest
Receipts:		
Interest on Idle Funds	\$ 0	4,726
Donations	<u>0</u>	<u>0</u>
Total Receipts	<u>0</u>	<u>4,726</u>
Expenditures:		
Fees	0	0
Scholarships	<u>0</u>	<u>6,300</u>
Total Expenditures	<u>0</u>	<u>6,300</u>
Receipts Over (Under) Expenditures	0	(1,574)
Unencumbered Cash, Beginning	<u>100,000</u>	<u>50,322</u>
Unencumbered Cash, Ending	\$ <u><u>100,000</u></u>	<u><u>48,748</u></u>

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior-Senior High School:				
Speech/Forensics Club	\$ 118	1,003	1,036	85
Band Club	1,592	2,542	2,618	1,516
D-Club	2,496	821	377	2,940
Drama Club	2,581	1,940	1,993	2,528
FFA	4,631	11,728	15,340	1,019
Helping Hands	2,963	15	400	2,578
History Club	395	100	477	18
Junior High Pep Club	29	0	0	29
Junior High Student Council	153	358	147	364
Miscellaneous	0	6,300	3,226	3,074
Music Club	8,130	21,451	19,330	10,251
National Honor Society	28	511	439	100
Science Club	770	100	0	870
Science Department	10	0	0	10
Senior High Student Council	1,720	4,958	3,621	3,057
Senior High P.E.	298	0	292	6
Spanish Club	266	1,880	1,972	174
Student Activities	8,302	3,187	2,218	9,271
Yearbook	1,756	7,866	7,615	2,007
Class of 2012	1,807	0	1,807	0
Class of 2015	1,873	0	1,873	0
Class of 2016	1,600	0	400	1,200
Class of 2017	1,421	0	1,421	0
Class of 2018	4,430	1,173	2,916	2,687
Class of 2019	3,626	5,737	2,655	6,708
Class of 2020	1,580	2,200	68	3,712
Class of 2021	519	2,298	475	2,342
Class of 2022	0	738	0	738
Class of 2023	0	276	0	276
Concessions	11,261	26,638	28,201	9,698
Weight Club	22	43	20	45
TACT	2	0	2	0
Tech Club	195	0	0	195
Vo-Ag Class	0	36	0	36
A/V Communications	80	670	634	116

(Continued)

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 3

Oberlin, Kansas

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Fund	Beginning Cash Balance	Receipts	Disburse- ments	Ending Cash Balance
Industrial Arts Class	\$ 585	0	47	538
Cheerleading	1,691	3,226	3,143	1,774
Cross Country	196	100	0	296
Banner Program	4,595	1,425	1,478	4,542
8th Grade Topeka Trip	3,361	5,471	2,813	6,019
Junior High Volleyball	610	303	336	577
Junior High Football	30	385	409	6
Junior High Track	239	476	422	293
Senior High Boys Basketball	249	827	1,041	35
Senior High Football	1,097	761	1,166	692
Senior High Girls Basketball	638	1,980	2,469	149
Senior High Golf	70	1,020	1,065	25
Senior High Track	211	324	372	163
Senior High Volleyball	547	2,082	713	1,916
Senior High Wrestling	339	1,336	1,575	100
Subtotal Junior-Senior High School	79,112	124,285	118,622	84,775
Elementary School:				
Music	190	478	428	240
Physical Education	3,010	4,687	4,680	3,017
Student Activities	6,345	2,830	2,775	6,400
Total Student Organization Funds	88,657	132,280	126,505	94,432
Other Agency Funds:				
Faculty	658	972	946	684
Sales Tax Collections	167	6,627	6,691	103
Total Agency Funds	\$ 89,482	139,879	134,142	95,219

UNIFIED SCHOOL DISTRICT NO. 294

SCHEDULE 4

Oberlin, Kansas

District Activity Funds

Schedule of Receipts, Expenditures and Unencumbered Cash

Regulatory Basis

For the Fiscal Year Ended June 30, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Junior/Senior High School Athletics	\$ 6,475	0	40,415	38,092	8,798	0	8,798
Junior/Senior High School Library	1,457	0	29	0	1,486	0	1,486
Elementary Library	<u>6,704</u>	<u>0</u>	<u>2,900</u>	<u>2,840</u>	<u>6,764</u>	<u>0</u>	<u>6,764</u>
 Total District Activity Funds	 \$ <u>14,636</u>	 <u>0</u>	 <u>43,344</u>	 <u>40,932</u>	 <u>17,048</u>	 <u>0</u>	 <u>17,048</u>