

**UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS**

**AUDIT REPORT &
FINANCIAL STATEMENT**

June 30, 2018

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS
FINANCIAL STATEMENT
For the Year Ended
June 30, 2018
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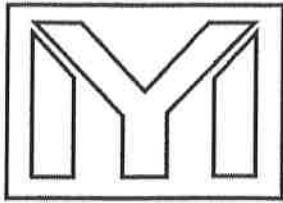
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YERKES & MICHELS, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 436
Caney, Kansas 67333

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District No. 436, Caney, Kansas, as of and for the year ended June 30, 2018 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *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 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 the Unified School District No. 436 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 436, as of June 30, 2018 or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 436, as of June 30, 2018, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

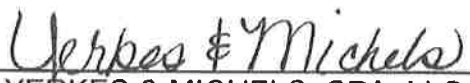
Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, schedules of regulatory basis receipts and 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District No. 436 as of and for the year ended June 30, 2017 (not presented herein), and have issued our report thereon dated March 7, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 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://www.admin.ks.gov/offices/chieffinancial->

officer/municipal-services. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2018 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2017, on the basis of accounting described in Note 1.


YERKES & MICHELS, CPA, LLC
Independence, Kansas

February 14, 2019

UNIFIED SCHOOL DISTRICT NO. 436 CANEY, KANSAS

STATEMENT 1

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SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND ENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2018

<u>Funds</u>	Beginning Unencumbered Cash Balance July 1, 2017	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance June 30, 2018	Add: Encumbrances and Accounts Payable	Ending Cash Balance June 30, 2018	<u>Funds</u>
General Fund	\$ 2,190.08	\$ -	\$ 5,526,498.75	\$ 5,528,688.50	\$ 0.33	\$ 114,204.42	\$ 114,204.75	General Fund
Supplemental General Fund	60,621.38	-	1,873,181.48	1,861,091.00	72,711.86	29,668.65	102,380.51	Supplemental General Fund
Special Purpose Funds:								Special Purpose Funds:
Vocational Education Fund	50,526.80	-	223,937.58	184,784.67	89,679.71	-	89,679.71	Vocational Education Fund
Special Education Fund	153,660.05	-	772,887.34	741,009.46	185,537.93	-	185,537.93	Special Education Fund
Driver Training Fund	30,923.95	-	18,290.00	26,845.65	22,368.30	-	22,368.30	Driver Training Fund
At Risk (K-12) Fund	100,000.00	-	634,017.32	641,470.83	92,546.49	-	92,546.49	At Risk (K-12) Fund
At Risk (4 Yr. Old) Fund	31,013.68	-	90,718.00	90,171.53	31,560.15	-	31,560.15	At Risk (4 Yr. Old) Fund
Food Service Fund	89,493.28	-	400,118.91	400,888.29	88,723.90	1,131.80	89,855.70	Food Service Fund
Capital Outlay Fund	470,223.14	-	840,325.47	556,630.82	753,917.79	54,503.30	808,421.09	Capital Outlay Fund
Parent Education Fund	20,000.00	-	12,000.00	12,100.00	19,900.00	-	19,900.00	Parent Education Fund
Professional Development Fund	14,775.93	-	17,210.06	16,276.00	15,709.99	275.00	15,984.99	Professional Development Fund
Bilingual (ESOL) Education Fund	3,496.37	-	1,300.00	1,290.06	3,506.31	-	3,506.31	Bilingual (ESOL) Education Fund
KPERS Retirement Contribution Fund	-	-	540,344.49	540,344.49	-	-	-	KPERS Retirement Contribution Fund
Small Grants Fund	11,412.96	-	21,053.81	3,421.41	29,045.36	-	29,045.36	Small Grants Fund
Virtual Education Fund	21,587.48	-	14,641.00	17,475.44	18,753.04	-	18,753.04	Virtual Education Fund
Recreation Commission Fund	7,444.13	-	142,838.60	140,000.00	10,282.73	-	10,282.73	Recreation Commission Fund
Recreation Comm. Employee Benefit Fund	1,538.58	-	7,117.29	7,200.00	1,455.87	-	1,455.87	Recreation Emp.Comm.Benefit Fd.
Contingency Reserve Fund	250,000.00	-	-	5,650.00	244,350.00	-	244,350.00	Contingency Reserve Fund
Textbook & Student Material Fund	10,379.00	-	15,757.00	10,000.00	16,136.00	-	16,136.00	Textbook & Student Material Fund
Indian Education Fund	-	-	62,716.00	62,716.00	-	10,395.83	10,395.83	Indian Education Fund
Carl Perkins Consortium Fund	1,379.33	-	2,680.28	-	4,059.61	-	4,059.61	Carl Perkins Consortium Fund
Title VI Rural and Low Income Fund	0.05	-	21,675.00	21,675.05	-	-	-	Title VI Rural and Low Income Fund
Title I Fund	(4,222.70)	-	174,576.00	170,353.30	-	-	-	Title I Fund
Title II A -Teacher Quality Fund	(330.84)	-	27,512.00	27,181.16	-	-	-	Title II A -Teacher Quality Fund
Bond Construction Fund	0.43	-	4,078,978.25	1,419,024.00	2,659,954.68	-	2,659,954.68	Bond Construction Fund
Title IVA Fund	-	-	4,211.00	4,211.00	-	-	-	Title IVA Fund
District Activity Funds	22,861.85	-	196,021.36	197,133.47	21,749.74	-	21,749.74	District Activity Funds
Trust Funds:								Trust Funds:
J R Brown Scholarship Fund	15,075.79	-	40.23	500.00	14,616.02	-	14,616.02	J R Brown Scholarship Fund
Samuel B. & Hattie Woods Scholarship Fd.	7,773.34	-	25.92	500.00	7,299.26	-	7,299.26	Sam J. & Hattie Woods Sch. Fd.
Bond and Interest Fund								Bond and Interest Fund
Bond and Interest Fund	86.67	-	-	-	86.67	-	86.67	Bond and Interest Fund
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 1,371,910.73	\$ -	\$ 15,720,673.14	\$ 12,688,632.13	\$ 4,403,951.74	\$ 210,179.00	\$ 4,614,130.74	TOTAL REPORTING ENTITY (Excluding Agency Funds)

UNIFIED SCHOOL DISTRICT NO. 436 CANEY, KANSAS

STATEMENT 1
Page 2 of 2SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND ENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2018

COMPOSITION OF CASH:

Primary Government

Arvest Bank, Caney, Kansas

Checking Account - Operating	\$	217,833.33
Checking Account - High School		92,988.67
Checking Account - Elementary School		21,409.29
Checking Account - Charter School		4,048.59
Petty Cash Checking Account - Board Office		1,000.00
Petty Cash Checking Account - High School		1,500.00
Petty Cash Checking Account - Elementary School		1,000.00

Money Market Account

15,348.47

Certificate of Deposit Brown Scholarship
Certificate of Deposit Woods Scholarship

\$ 14,616.02
7,299.26

21,915.28
\$ 377,043.63

Community National Bank, Caney, Kansas

Checking Account	\$	(151,337.10)
Checking Sweep Account		1,063,234.81
Money Market Account		100,138.08
Money Market Sweep Account		3,337,096.60
		<u>4,349,132.39</u>

Less: Agency Funds

(112,045.28)

TOTAL REPORTING ENTITY (Excluding Agency Funds)

\$ 4,614,130.74

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1A. FINANCIAL REPORTING ENTITY

Unified School District No. 436 is a municipal corporation governed by an elected seven-member board. This financial statement includes transactions of the primary government only.

The District's summary statement of receipts, cash disbursements and unencumbered cash includes the accounts of all District operations. The District's major operations include primary and secondary education of young people in the Caney, Kansas school district area. The scope of the entity for financial reporting purposes is designed as those funds for which the District has oversight responsibility and is primarily accountable. Oversight responsibility includes budgetary authority and fiscal management responsibility. Budgetary authority is defined as authority for final approval of budgetary appropriations and revisions. Fiscal management responsibility is control of the collection and disbursement of funds.

1B. BASIS OF PRESENTATION AND BASIS OF ACCOUNTING

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

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

The accounts of the reporting entity are organized into funds, each of which is considered to be separate accounting entities.

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

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd.)

The following types of funds comprise the financial activities of Unified School District No. 436, for the year ended June 30, 2018:

REGULATORY BASIS FUND TYPES

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

Special Purpose Funds - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

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

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

1C. REIMBURSEMENTS

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 KMAAG regulatory basis accounting.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

2A. 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:

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd)

2A. BUDGETARY INFORMATION (cont'd)

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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for Trust Funds and the following Special Purpose Funds:

Contingency Reserve Fund
Indian Education Fund
Title I Fund
Title II - A Teacher Quality Fund
Title VI - Rural and Low Income Fund
District Activity Funds
Small Grants Fund
Textbook & Student Material Fund
Carl Perkins Consortium Fund
Bond Construction Fund
Bond & Interest Fund

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont'd)

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 limit established by the governing body.

2B. COMPLIANCE WITH KANSAS STATUTES AND OTHER FINANCE RELATED
LEGAL MATTERS

Management of the District is not aware of any violations of compliance with Kansas Statutes or violations of other finance related legal matters.

NOTE 3 - DEPOSITS AND INVESTMENTS

At June 30, 2018, 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 or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 3 - DEPOSITS AND INVESTMENTS (cont'd)

At June 30, 2018, the District's carrying amount of deposits was \$5,394,344.13 and the bank balance was \$5,107,046.94. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by two banks. Of the bank balance \$500,000 was covered by federal depository insurance, resulting in a custodial credit risk; however, \$206,370.33 was collateralized with securities held by the pledging financial institution's agents in the District's name, and \$4,400,331.41 was covered by the Sweep Purchase Agreement. The balance of \$345.20 was unsecured at June 30, 2018, resulting in a concentration of credit risk.

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 \$453,704.00 subsequent to June 30, 2018 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, 2018.

NOTE 5 – LONG-TERM DEBT

SEE SCHEDULE ON PAGE 16.

NOTE 6 - DEFINED BENEFIT PENSION PLAN

General Information about the 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 S. Kansas, Suite 100, Topeka, Kansas 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 January 1, 2009 and KPERs 3 members were first employed in a covered position on or after

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (cont'd)

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 with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. 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 KMAAG (1/18) D-12 \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

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 \$540,344.49 for the year ended June 30, 2018.

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$6,341,026.00. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. 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, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 6 - DEFINED BENEFIT PENSION PLAN (cont'd)

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 publicly available on the website at www.kpers.org or can be obtained as described above.

NOTE 7 – INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 500,000.00
General	At Risk (4-Yr. Old)	K.S.A. 72-6428	78,538.00
General	Bilingual Education	K.S.A. 72-6428	1,300.00
General	Virtual Education	K.S.A. 72-6428	14,641.00
General	Capital Outlay	K.S.A. 72-6428	243,643.37
General	Food Service	K.S.A. 72-6428	42,000.00
General	Professional Development	K.S.A. 72-6428	7,500.00
General	Parent Education	K.S.A. 72-6433	12,000.00
Supp General	Special Education	K.S.A. 72-6433	267,027.55
Supp General	Vocational Education	K.S.A. 72-6433	213,573.00
Supp General	Professional Development	K.S.A. 72-6433	2,906.06
Supp General	At Risk (K-12)	K.S.A. 72-6433	634,017.32
Title IVA	Title I	OMB Compliance Supplement	4,211.00
Title II	Title I	OMB Compliance Supplement	13,756.00

NOTE 8 - 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 carries commercial insurance. Settlements of claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 9 – FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full time employees of the District are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently, benefits offered through the plan include health insurance, cancer insurance, and advantage disability insurance.

NOTE 10 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to 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.

Compensated Absences. All non-certified employees plus the Superintendent rendering service throughout the entire year are eligible for vacation benefits varying from one (1) week vacation to four (4) weeks vacation.

Vacation benefits are determined based on years of employment. Unused vacation earned during the current year may be carried past June 30, but must be used by the following December 31st. After this date, the leave will be forfeited. Employees leaving the District shall be paid for accrued vacation leave at the employee's regular daily rate of pay.

The municipality's compensated absence policy permits employees to one (1) day of sick leave for each month contracted plus one day. Unused sick leave may accumulate to 50 days. The Board of Education will pay 100% of the substitute teacher rate for loss of sick leave over 50 days. This amount will be paid in June based on the current year's substitute rate for full time employees.

Upon retirement, if the employee has ten (10) years of continuous service to the School District and qualifies for KPERS Retirement, the Board of Education will purchase unused sick leave at a rate based on 100% of the substitute teachers' rate of pay.

All full time personnel shall be entitled to four (4) days personal leave with pay per year. The four days shall be used at the discretion of each employee, except that personal leave shall be limited during the last two weeks of school and the duty day before or

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 10 – OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

after a holiday. At the end of the year, classified staff and special services employees will be compensated for unused personal leave at the substitute daily pay rate. Payment will be included in the June payroll. Personal leave will not accumulate.

The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual or estimated amount of the liability could be reasonably estimated at June 30, 2018. The cost of vacation and sick pay are recognized as expenditures when paid.

NOTE 11 – USE OF ESTIMATES

The preparation of statutory basis financial statements required management to make estimates and assumptions that affect the reported amounts of expenditures during the audit period, encumbrances outstanding and disclosure of contingencies at the end of the audit period. Actual results could differ from the estimates.

NOTE 12 – SIGNIFICANT DEFICIENCY

The District's ability to have a sophisticated control environment is limited due to the size of the District and the number of employees in the office, resulting in a lack of segregation of duties. Custody and review of cash disbursements are performed by the same person. Someone other than the person recording cash disbursements should perform the bank reconciliation, and stuff the envelopes and mail the disbursements to the vendors. We recommend that management and the board continually review their procedures for opportunities to increase the segregation in the office, as well as the overall internal controls and oversight over the accounting functions in the office. We recommend the Board be aware of the importance of segregating the office duties in order to maintain a good internal control structure that will aid in the prevention, detection and correction of errors and irregularities whether caused by fraud or human error.

NOTE 13 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Expenditures To Date
High School/Middle School	\$ 510,928.80	\$ 0.00
Lincoln Elementary School	146,892.60	0.00
All Schools in District	3,904,340.00	1,366,519.00

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2018

NOTE 15 – DATE OF MANAGEMENT’S REVIEW

Subsequent events were evaluated through the date of financial statement issuance February 14, 2019.

USD # 436 Caney, Ks
NOTES TO THE FINANCIAL STATEMENTS
6/30/2018

NOTE 4 - LONG TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
GENERAL OBLIGATION BONDS							PPP-3		PPP-3	PPP-3
Refunding Bonds	3%	3/1/18	\$ 4,000,000.00	9/1/30	\$ -	\$ 4,000,000.00	\$ -	\$ 4,000,000.00	\$ 4,000,000.00	\$ -
					<u>\$ -</u>	<u>\$ 4,000,000.00</u>	<u>\$ -</u>	<u>\$ 4,000,000.00</u>	<u>\$ 4,000,000.00</u>	<u>\$ -</u>

**UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS**

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2018

NOTE 5 - LONG TERM DEBT (cont'd)

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

	Year 6/30 <u>2019</u>	Year 6/30 <u>2020</u>	Year 6/30 <u>2021</u>	Year 6/30 <u>2022</u>	Year 6/30 <u>2023</u>	Year 6/30 <u>2024-2028</u>	Year 6/30 <u>2029-2030</u>	<u>TOTAL</u>
PRINCIPAL								
GO Bonds --								
Refunding Bonds	<u>\$ 85,000.00</u>	<u>\$ 290,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 315,000.00</u>	<u>\$ 325,000.00</u>	<u>\$ 1,845,000.00</u>	<u>\$ 840,000.00</u>	<u>\$ 4,000,000.00</u>
TOTAL PRINCIPAL	<u>\$ 85,000.00</u>	<u>\$ 290,000.00</u>	<u>\$ 300,000.00</u>	<u>\$ 315,000.00</u>	<u>\$ 325,000.00</u>	<u>\$ 1,845,000.00</u>	<u>\$ 840,000.00</u>	<u>\$ 4,000,000.00</u>
INTEREST								
GO Bonds --								
Refunding Bonds	<u>\$ 180,000.00</u>	<u>\$ 117,450.00</u>	<u>\$ 108,750.00</u>	<u>\$ 99,750.00</u>	<u>\$ 90,300.00</u>	<u>\$ 296,250.00</u>	<u>\$ 38,100.00</u>	<u>\$ 930,600.00</u>
TOTAL INTEREST	<u>\$ 180,000.00</u>	<u>\$ 117,450.00</u>	<u>\$ 108,750.00</u>	<u>\$ 99,750.00</u>	<u>\$ 90,300.00</u>	<u>\$ 296,250.00</u>	<u>\$ 38,100.00</u>	<u>\$ 930,600.00</u>
TOTAL PRINCIPAL AND INTEREST	<u>\$ 265,000.00</u>	<u>\$ 407,450.00</u>	<u>\$ 408,750.00</u>	<u>\$ 414,750.00</u>	<u>\$ 415,300.00</u>	<u>\$ 2,141,250.00</u>	<u>\$ 878,100.00</u>	<u>\$ 4,930,600.00</u>

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2018

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply With Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Under (Over)</u>	<u>Fund</u>
General Fund	\$ 5,634,712.00	\$ (105,553.00)	\$ -	\$ 5,529,159.00	\$ 5,528,688.50	\$ 470.50	General
Supplemental General Fund	1,884,260.00	(23,169.00)	-	1,861,091.00	1,861,091.00	-	Supplemental General Fund
Special Revenue Funds:							Special Revenue Funds:
Vocational Education Fund	237,200.00	-	-	237,200.00	184,784.67	52,415.33	Vocational Education Fund
Special Education Fund	930,873.00	-	-	930,873.00	741,009.80	189,863.20	Special Education Fund
Driver Training Fund	60,284.00	-	-	60,284.00	26,845.65	33,438.35	Driver Training Fund
At Risk (K-12) Fund	730,000.00	-	-	730,000.00	641,470.83	88,529.17	At Risk (K-12) Fund
At Risk (4 Yr.Old) Fund	105,135.00	-	-	105,135.00	90,171.53	14,963.47	At Risk (4 Yr.Old) Fund
Food Service Fund	417,765.00	-	-	417,765.00	400,888.29	16,876.71	Food Service Fund
Capital Outlay Fund	1,031,896.00	-	-	1,031,896.00	556,630.82	475,265.18	Capital Outlay Fund
Parent Education Fund	20,000.00	-	-	20,000.00	12,100.00	7,900.00	Parent Education Fund
Professional Development Fund	16,276.00	-	-	16,276.00	16,276.00	-	Professional Development Fund
Bilingual (ESOL) Education Fund	3,497.00	-	-	3,497.00	1,290.06	2,206.94	Bilingual (ESOL) Education Fund
KPERS Retirement Contribution Fund	592,052.00	-	-	592,052.00	540,344.49	51,707.51	KPERS Retirement Contribution Fund
Virtual Education Fund	46,587.00	-	-	46,587.00	17,475.44	29,111.56	Virtual Education Fund
Recreation Commission Fund	140,000.00	-	-	140,000.00	140,000.00	-	Recreation Commission Fund
Recreation Employee Benefit Fund	7,200.00	-	-	7,200.00	7,200.00	-	Recreation Employee Benefit Fund

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

GENERAL FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Other Taxes	\$ 550.85	\$ 934.23	\$ -	\$ 934.23
KPERS Aid	375,905.68	-	-	-
State of Kansas – General Aid	4,833,392.00	5,078,190.00	5,178,551.00	(100,361.00)
State of Kansas - Special Education	455,923.00	447,334.00	456,161.00	(8,827.00)
Miscellaneous	28,430.56	40.52	-	40.52
TOTAL CASH RECEIPTS	\$ 5,694,202.09	\$ 5,526,498.75	\$ 5,634,712.00	\$ (108,213.25)
EXPENDITURES				
Instruction	\$ 2,840,614.88	\$ 2,884,888.96	\$ 3,102,500.00	\$ (217,611.04)
Student Support Services	146,769.71	149,986.46	159,620.00	(9,633.54)
Instructional Support Staff	129,025.42	163,534.67	138,120.00	25,414.67
General Administration	293,155.04	326,785.76	324,435.00	2,350.76
School Administration	365,624.06	465,405.41	407,350.00	58,055.41
Operations and Maintenance	212,849.97	141,180.18	131,540.00	9,640.18
Other Support Services	105,110.08	212,702.05	257,620.00	(44,917.95)
Transportation	337,097.40	296,525.82	373,427.00	(76,901.18)
Transfers	1,277,136.69	899,622.37	740,100.00	159,522.37
Architect Fees	-	9,850.00	-	9,850.00
Prior Year Cancelled Encumbrance	-	(285.11)	-	(285.11)
Reimbursements	(14,757.43)	(21,508.07)	-	(21,508.07)
Adjustments to comply with Legal Max	-	-	(105,553.00)	105,553.00
TOTAL EXPENDITURES	\$ 5,692,625.82	\$ 5,528,688.50	\$ 5,529,159.00	\$ (470.50)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,576.27	\$ (2,189.75)		
UNENCUMBERED CASH, BEGINNING	613.81	2,190.08		
UNENCUMBERED CASH, ENDING	\$ 2,190.08	\$ 0.33		

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

SUPPLEMENTAL GENERAL FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Ad Valorem Tax	\$ 946,441.30	\$ 953,820.87	\$ 1,032,335.00	\$ (78,514.13)
Delinquent Tax	19,166.84	28,117.87	43,377.00	(15,259.13)
Motor Vehicle Tax	48,664.83	69,656.16	68,817.00	839.16
Other Taxes	14,001.54	14,379.58	5,123.00	9,256.58
State of Kansas	780,448.00	807,207.00	806,653.00	554.00
Transfers	-	-	9,800.00	(9,800.00)
TOTAL CASH RECEIPTS	<u>\$ 1,808,722.51</u>	<u>\$ 1,873,181.48</u>	<u>\$ 1,966,105.00</u>	<u>\$ (92,923.52)</u>
EXPENDITURES				
Instruction	\$ 193,231.62	\$ 100,037.06	\$ 173,500.00	\$ (73,462.94)
General Administration	73,186.96	65,181.44	95,000.00	(29,818.56)
Operations and Maintenance	448,988.08	461,551.57	55,000.00	406,551.57
Other Support Services	56,832.49	61,333.63	515,642.00	(454,308.37)
Equipment	-	55,463.37	110,000.00	(54,536.63)
Transfers	1,073,230.02	1,117,523.93	935,118.00	182,405.93
TOTAL EXPENDITURES	<u>\$ 1,845,469.17</u>	<u>\$ 1,861,091.00</u>	<u>\$ 1,884,260.00</u>	<u>\$ (23,169.00)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ (36,746.66)	\$ 12,090.48		
UNENCUMBERED CASH, BEGINNING	<u>97,368.04</u>	<u>60,621.38</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 60,621.38</u>	<u>\$ 72,711.86</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

VOCATIONAL EDUCATION FUND

	Prior Year <u>Actual</u>	CURRENT YEAR		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Transfers	\$ 271,500.36	\$ 213,573.00	\$ 182,904.00	\$ 30,669.00
State of Kansas	-	7,361.00	3,770.00	3,591.00
Miscellaneous	6,893.00	3,003.58	-	3,003.58
TOTAL CASH RECEIPTS	<u>\$ 278,393.36</u>	<u>\$ 223,937.58</u>	<u>\$ 186,674.00</u>	<u>\$ 37,263.58</u>
EXPENDITURES				
Instruction	<u>\$ 229,654.73</u>	<u>\$ 184,784.67</u>	<u>\$ 237,200.00</u>	<u>\$ (52,415.33)</u>
TOTAL EXPENDITURES	<u>\$ 229,654.73</u>	<u>\$ 184,784.67</u>	<u>\$ 237,200.00</u>	<u>\$ (52,415.33)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 48,738.63	\$ 39,152.91		
UNENCUMBERED CASH , BEGINNING	<u>1,788.17</u>	<u>50,526.80</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 50,526.80</u>	<u>\$ 89,679.71</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

SPECIAL EDUCATION FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Transfers	\$ 786,377.00	\$ 767,027.55	\$ 777,214.00	\$ (10,186.45)
Federal Aid	-	2,757.00	-	2,757.00
Miscellaneous	36,355.65	3,102.79	-	3,102.79
TOTAL CASH RECEIPTS	<u>\$ 822,732.65</u>	<u>\$ 772,887.34</u>	<u>\$ 777,214.00</u>	<u>\$ (4,326.66)</u>
EXPENDITURES				
Instruction	\$ 769,991.80	\$ 741,009.46	\$ 774,281.00	\$ (33,271.54)
Vehicle Operation Services	-	-	156,592.00	\$ (156,592.00)
TOTAL EXPENDITURES	<u>\$ 769,991.80</u>	<u>\$ 741,009.46</u>	<u>\$ 930,873.00</u>	<u>\$ (189,863.54)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 52,740.85	\$ 31,877.88		
UNENCUMBERED CASH , BEGINNING	<u>100,919.20</u>	<u>153,660.05</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 153,660.05</u>	<u>\$ 185,537.93</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

DRIVER TRAINING FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
State of Kansas	\$ 6,528.00	\$ 7,296.00	\$ 9,380.00	\$ (2,084.00)
Transfers	30,209.04	-	-	-
Miscellaneous	-	10,994.00	5,000.00	5,994.00
TOTAL CASH RECEIPTS	<u>\$ 36,737.04</u>	<u>\$ 18,290.00</u>	<u>\$ 14,380.00</u>	<u>\$ 3,910.00</u>
EXPENDITURES				
Instruction	\$ 14,764.30	\$ 16,053.15	\$ 23,600.00	\$ (7,546.85)
Equipment	-	10,792.50	36,684.00	\$ (25,891.50)
TOTAL EXPENDITURES	<u>\$ 14,764.30</u>	<u>\$ 26,845.65</u>	<u>\$ 60,284.00</u>	<u>\$ (33,438.35)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 21,972.74	\$ (8,555.65)		
UNENCUMBERED CASH , BEGINNING	<u>8,951.21</u>	<u>30,923.95</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 30,923.95</u>	<u>\$ 22,368.30</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

AT RISK (K-12) FUND

	Prior Year Actual	CURRENT YEAR		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfers	\$ 545,134.04	\$ 634,017.32	\$ 630,000.00	\$ 4,017.32
TOTAL CASH RECEIPTS	\$ 545,134.04	\$ 634,017.32	\$ 630,000.00	\$ 4,017.32
EXPENDITURES				
Instruction	\$ 446,970.46	\$ 641,470.83	\$ 730,000.00	\$ (88,529.17)
TOTAL EXPENDITURES	\$ 446,970.46	\$ 641,470.83	\$ 730,000.00	\$ (88,529.17)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 98,163.58	\$ (7,453.51)		
UNENCUMBERED CASH , BEGINNING	1,836.42	100,000.00		
UNENCUMBERED CASH, ENDING	\$ 100,000.00	\$ 92,546.49		

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

AT RISK (4 Yr. Old) FUND

	Prior Year Actual	CURRENT YEAR		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfers	\$ 94,226.00	\$ 78,538.00	\$ 60,100.00	\$ 18,438.00
Other	-	12,180.00	14,021.00	\$ (1,841.00)
TOTAL CASH RECEIPTS	\$ 94,226.00	\$ 90,718.00	\$ 74,121.00	\$ 16,597.00
EXPENDITURES				
Support Services	\$ 65,213.23	\$ -		\$ -
Instruction	-	79,429.82	89,635.00	(10,205.18)
School Administration	-	10,741.71	15,500.00	(4,758.29)
TOTAL EXPENDITURES	\$ 65,213.23	\$ 90,171.53	\$ 105,135.00	\$ (14,963.47)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 29,012.77	\$ 546.47		
UNENCUMBERED CASH , BEGINNING	2,000.91	31,013.68		
UNENCUMBERED CASH, ENDING	\$ 31,013.68	\$ 31,560.15		

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

FOOD SERVICE FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Food Service	\$ 104,559.57	\$ 108,128.93	\$ 98,384.00	\$ 9,744.93
State of Kansas	3,944.16	4,113.77	3,298.00	815.77
Federal Funds	234,672.93	245,195.96	226,591.00	18,604.96
Transfers	-	42,000.00	-	42,000.00
Miscellaneous	-	680.25	-	680.25
TOTAL CASH RECEIPTS	<u>\$ 343,176.66</u>	<u>\$ 400,118.91</u>	<u>\$ 328,273.00</u>	<u>\$ 71,845.91</u>
EXPENDITURES				
Operation and Maintenance	\$ 10,398.87	\$ 27,281.90	\$ 31,550.00	\$ (4,268.10)
Food Service Operation	<u>345,500.15</u>	<u>373,606.39</u>	<u>386,215.00</u>	<u>(12,608.61)</u>
TOTAL EXPENDITURES	<u>\$ 355,899.02</u>	<u>\$ 400,888.29</u>	<u>\$ 417,765.00</u>	<u>\$ (16,876.71)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ (12,722.36)	\$ (769.38)		
UNENCUMBERED CASH , BEGINNING	<u>102,215.64</u>	<u>89,493.28</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 89,493.28</u>	<u>\$ 88,723.90</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

CAPITAL OUTLAY FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Ad Valorem Tax	\$ 371,522.44	\$ 376,219.49	\$ 378,280.00	\$ (2,060.51)
Delinquent Tax	6,946.57	9,385.32	2,959.00	6,426.32
Other Taxes	37,003.03	32,403.02	26,011.00	6,392.02
Interest Income	-	3,004.25	1,937.00	1,067.25
State Aid	113,610.00	134,532.00	-	134,532.00
Transfers	98,656.97	243,643.37	130,825.00	112,818.37
Miscellaneous	3,600.00	41,138.02	25,000.00	16,138.02
TOTAL CASH RECEIPTS	<u>\$ 631,339.01</u>	<u>\$ 840,325.47</u>	<u>\$ 565,012.00</u>	<u>\$ 275,313.47</u>
EXPENDITURES				
Building Repair	\$ -	\$ 90,605.84	\$ 75,000.00	\$ 15,605.84
Support Services Equipment	61,479.02	-	-	-
Payroll Expenses	148,671.86	212,024.35	252,479.00	(40,454.65)
Equipment	250,276.25	254,000.63	704,417.00	(450,416.37)
TOTAL EXPENDITURES	<u>\$ 460,427.13</u>	<u>\$ 556,630.82</u>	<u>\$ 1,031,896.00</u>	<u>\$ (475,265.18)</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 170,911.88	\$ 283,694.65		
UNENCUMBERED CASH , BEGINNING	<u>299,311.26</u>	<u>470,223.14</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 470,223.14</u>	<u>\$ 753,917.79</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

PARENT EDUCATION FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Transfers	\$ 20,000.00	\$ 12,000.00	\$ -	\$ 12,000.00
TOTAL CASH RECEIPTS	\$ 20,000.00	\$ 12,000.00	\$ -	\$ 12,000.00
EXPENDITURES				
Student Support Services	\$ -	\$ 12,100.00	\$ 20,000.00	\$ (7,900.00)
TOTAL EXPENDITURES	\$ -	\$ 12,100.00	\$ 20,000.00	\$ (7,900.00)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 20,000.00	\$ (100.00)		
UNENCUMBERED CASH , BEGINNING	-	20,000.00		
UNENCUMBERED CASH, ENDING	\$ 20,000.00	\$ 19,900.00		

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

PROFESSIONAL DEVELOPMENT FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Transfers	\$ 13,922.98	\$ 10,406.06		\$ 10,406.06
State Aid	-	6,804.00	1,500.00	5,304.00
TOTAL CASH RECEIPTS	<u>\$ 13,922.98</u>	<u>\$ 17,210.06</u>	<u>\$ 1,500.00</u>	<u>\$ 15,710.06</u>
EXPENDITURES				
Instructional Support	\$ 4,684.79	\$ 16,276.00	\$ 16,276.00	\$ -
TOTAL EXPENDITURES	<u>\$ 4,684.79</u>	<u>\$ 16,276.00</u>	<u>\$ 16,276.00</u>	<u>\$ -</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 9,238.19	\$ 934.06		
UNENCUMBERED CASH , BEGINNING	<u>5,537.74</u>	<u>14,775.93</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 14,775.93</u>	<u>\$ 15,709.99</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

BILINGUAL (ESOL) EDUCATION FUND

	Prior Year Actual	CURRENT YEAR		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfers	\$ 3,000.00	\$ 1,300.00	\$ -	\$ 1,300.00
TOTAL CASH RECEIPTS	\$ 3,000.00	\$ 1,300.00	\$ -	\$ 1,300.00
EXPENDITURES				
Instructional	\$ 1,504.14	\$ 1,290.06	\$ 3,497.00	\$ (2,206.94)
TOTAL EXPENDITURES	\$ 1,504.14	\$ 1,290.06	\$ 3,497.00	\$ (2,206.94)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,495.86	\$ 9.94		
UNENCUMBERED CASH , BEGINNING	2,000.51	3,496.37		
UNENCUMBERED CASH, ENDING	\$ 3,496.37	\$ 3,506.31		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

KPERS RETIREMENT CONTRIBUTION FUND

	Prior Year Actual	CURRENT YEAR		Variance Over (Under)
		Actual	Budget	
CASH RECEIPTS				
Transfer	\$ 375,905.68	\$ 540,344.49	\$ 592,052.00	\$ (51,707.51)
TOTAL CASH RECEIPTS	\$ 375,905.68	\$ 540,344.49	\$ 592,052.00	\$ (51,707.51)
EXPENDITURES				
KPERS Contributions	\$ 375,905.68	\$ 540,344.49	\$ 592,052.00	\$ (51,707.51)
TOTAL EXPENDITURES	\$ 375,905.68	\$ 540,344.49	\$ 592,052.00	\$ (51,707.51)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -		
UNENCUMBERED CASH , BEGINNING				
UNENCUMBERED CASH, ENDING	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

SMALL GRANTS FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Grant Revenue	\$ 4,870.00	\$ 4,000.00	\$ 4,000.00	\$ -
Miscellaneous	1,260.00	17,053.81	-	17,053.81
TOTAL CASH RECEIPTS	<u>\$ 6,130.00</u>	<u>\$ 21,053.81</u>	<u>\$ 4,000.00</u>	<u>\$ 17,053.81</u>
EXPENDITURES				
Instruction	\$ 2,940.11	\$ 2,877.99	\$ -	\$ 2,877.99
Project Costs	3,195.86	543.42	-	543.42
TOTAL EXPENDITURES	<u>\$ 6,135.97</u>	<u>\$ 3,421.41</u>	<u>\$ -</u>	<u>\$ 3,421.41</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ (5.97)	\$ 17,632.40		
UNENCUMBERED CASH , BEGINNING	<u>11,418.93</u>	<u>11,412.96</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 11,412.96</u>	<u>\$ 29,045.36</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

VIRTUAL EDUCATION FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Transfers	\$ 61,434.64	\$ 14,641.00	\$ 25,000.00	\$ (10,359.00)
TOTAL CASH RECEIPTS	\$ 61,434.64	\$ 14,641.00	\$ 25,000.00	\$ (10,359.00)
EXPENDITURES				
Instruction	\$ 3,825.38	\$ 17,475.44	\$ 46,587.00	\$ (29,111.56)
School Administration	38,023.06	-	-	-
TOTAL EXPENDITURES	\$ 41,848.44	\$ 17,475.44	\$ 46,587.00	\$ (29,111.56)
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 19,586.20	\$ (2,834.44)		
UNENCUMBERED CASH , BEGINNING	2,001.28	21,587.48		
UNENCUMBERED CASH, ENDING	\$ 21,587.48	\$ 18,753.04		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

RECREATION COMMISSION FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Ad Valorem Tax	\$ 108,841.52	\$ 130,506.29	\$ 130,179.00	\$ 327.29
Delinquent Tax	2,726.30	3,918.99	872.00	3,046.99
Motor Vehicle Tax	9,800.00	6,668.47	6,718.00	(49.53)
Other Taxes	2,123.28	1,744.85	499.00	1,245.85
			-	
TOTAL CASH RECEIPTS	<u>\$ 123,491.10</u>	<u>\$ 142,838.60</u>	<u>\$ 138,268.00</u>	<u>\$ 4,570.60</u>
EXPENDITURES				
Community Service Operations	\$ 123,491.10	\$ 140,000.00	\$ 140,000.00	\$ -
TOTAL EXPENDITURES	<u>\$ 123,491.10</u>	<u>\$ 140,000.00</u>	<u>\$ 140,000.00</u>	<u>\$ -</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 2,838.60		
UNENCUMBERED CASH , BEGINNING	<u>7,444.13</u>	<u>7,444.13</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 7,444.13</u>	<u>\$ 10,282.73</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES-ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

RECREATION COMMISSION EMPLOYEE BENEFIT FUND

	Prior Year <u>Actual</u>	<u>CURRENT YEAR</u>		Variance Over (Under)
		<u>Actual</u>	<u>Budget</u>	
CASH RECEIPTS				
Ad Valorem Tax	\$ 6,143.47	\$ 6,369.67	\$ 6,403.00	\$ (33.33)
Delinquent Tax	155.78	222.12	49.00	173.12
Motor Vehicle Tax	455.91	432.03	425.00	7.03
Other Taxes	109.57	93.47	31.00	62.47
TOTAL CASH RECEIPTS	<u>\$ 6,864.73</u>	<u>\$ 7,117.29</u>	<u>\$ 6,908.00</u>	<u>\$ 209.29</u>
EXPENDITURES				
Community Service Operations	<u>\$ 6,864.73</u>	<u>\$ 7,200.00</u>	<u>\$ 7,200.00</u>	<u>\$ -</u>
TOTAL EXPENDITURES	<u>\$ 6,864.73</u>	<u>\$ 7,200.00</u>	<u>\$ 7,200.00</u>	<u>\$ -</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ (82.71)		
UNENCUMBERED CASH , BEGINNING	<u>1,538.58</u>	<u>1,538.58</u>		
UNENCUMBERED CASH, ENDING	<u>\$ 1,538.58</u>	<u>\$ 1,455.87</u>		

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

CONTINGENCY RESERVE FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Transfer	\$ 50,000.00	\$ -
TOTAL CASH RECEIPTS	\$ 50,000.00	\$ -
EXPENDITURES		
School Administration	\$ -	\$ 5,650.00
TOTAL EXPENDITURES	\$ -	\$ 5,650.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 50,000.00	\$ (5,650.00)
UNENCUMBERED CASH , BEGINNING	200,000.00	250,000.00
UNENCUMBERED CASH, ENDING	\$ 250,000.00	\$ 244,350.00

UNIFIED SCHOOL DISTRICT NO. 436
CANEEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

Textbook & Student Material Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Fees	\$ 10,379.00	\$ 15,757.00
TOTAL CASH RECEIPTS	\$ 10,379.00	\$ 15,757.00
EXPENDITURES		
Other Supplemental Services	\$ -	\$ 10,000.00
TOTAL EXPENDITURES	\$ -	\$ 10,000.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 10,379.00	\$ 5,757.00
UNENCUMBERED CASH , BEGINNING	-	10,379.00
UNENCUMBERED CASH, ENDING	\$ 10,379.00	\$ 16,136.00

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

INDIAN EDUCATION FUND

	Prior Year Actual	Current Year Actual
CASH RECEIPTS		
Federal Grant	\$ 82,609.00	\$ 62,716.00
TOTAL CASH RECEIPTS	\$ 82,609.00	\$ 62,716.00
EXPENDITURES		
Instruction	\$ 69,271.00	\$ 62,827.06
Prior Year Cancelled Encumbrance	-	(111.06)
TOTAL EXPENDITURES	\$ 69,271.00	\$ 62,716.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 13,338.00	\$ -
UNENCUMBERED CASH , BEGINNING	(13,338.00)	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

CARL PERKINS CONSORTIUM FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
State Aid	\$ 1,717.33	\$ 2,680.28
TOTAL CASH RECEIPTS	\$ 1,717.33	\$ 2,680.28
EXPENDITURES		
Instruction	\$ 338.00	\$ -
TOTAL EXPENDITURES	\$ 338.00	\$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,379.33	\$ 2,680.28
UNENCUMBERED CASH , BEGINNING	-	1,379.33
UNENCUMBERED CASH, ENDING	\$ 1,379.33	\$ 4,059.61

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

TITLE VI RURAL AND LOW INCOME FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Federal Aid	\$ 23,033.00	\$ 21,675.00
TOTAL CASH RECEIPTS	\$ 23,033.00	\$ 21,675.00
EXPENDITURES		
Instruction	\$ 23,033.00	\$ 21,675.05
TOTAL EXPENDITURES	\$ 23,033.00	\$ 21,675.05
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ (0.05)
UNENCUMBERED CASH , BEGINNING	0.05	0.05
UNENCUMBERED CASH, ENDING	\$ 0.05	\$ 0.00

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CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

TITLE I FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Federal Aid	\$ 157,588.00	\$ 156,609.00
Transfers	<u>18,112.00</u>	<u>17,967.00</u>
TOTAL CASH RECEIPTS	<u>\$ 175,700.00</u>	<u>\$ 174,576.00</u>
EXPENDITURES		
Instruction	<u>\$ 175,558.10</u>	<u>\$ 170,353.30</u>
TOTAL EXPENDITURES	<u>\$ 175,558.10</u>	<u>\$ 170,353.30</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 141.90	\$ 4,222.70
UNENCUMBERED CASH , BEGINNING	<u>(4,364.60)</u>	<u>(4,222.70)</u>
UNENCUMBERED CASH, ENDING	<u><u>\$ (4,222.70)</u></u>	<u><u>\$ 0.00</u></u>

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

TITLE II A - TEACHER QUALITY FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Federal Aid	\$ 20,889.00	\$ 27,512.00
Transfer	<u>18,112.00</u>	<u>-</u>
TOTAL CASH RECEIPTS	<u>\$ 39,001.00</u>	<u>\$ 27,512.00</u>
EXPENDITURES		
Instruction	\$ 19,497.73	\$ 13,425.16
Professional Development	-	-
Transfers	<u>18,112.00</u>	<u>13,756.00</u>
TOTAL EXPENDITURES	<u>\$ 37,609.73</u>	<u>\$ 27,181.16</u>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ 1,391.27	\$ 330.84
UNENCUMBERED CASH , BEGINNING	<u>(1,722.11)</u>	<u>(330.84)</u>
UNENCUMBERED CASH, ENDING	<u>\$ (330.84)</u>	<u>\$ 0.00</u>

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CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

BOND CONSTRUCTION FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Current Tax	\$ -	\$ 17,259.80
Bond Proceeds	-	4,000,000.00
Bond Premium	-	61,718.45
	<hr/>	<hr/>
TOTAL CASH RECEIPTS	\$ -	\$ 4,078,978.25
	<hr/>	<hr/>
EXPENDITURES		
Purchased Services	\$ -	\$ 585,651.00
Miscellaneous Expense	-	833,373.00
	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ -	\$ 1,419,024.00
	<hr/>	<hr/>
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ 2,659,954.25
UNENCUMBERED CASH , BEGINNING	<hr/> 0.43	<hr/> 0.43
UNENCUMBERED CASH, ENDING	<hr/> \$ 0.43	<hr/> \$ 2,659,954.68

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CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

TITLE IVA FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Federal Aid	\$ -	\$ 4,211.00
TOTAL CASH RECEIPTS	\$ -	\$ 4,211.00
EXPENDITURES		
Transfers	\$ -	\$ 4,211.00
TOTAL EXPENDITURES	\$ -	\$ 4,211.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH , BEGINNING	-	-
UNENCUMBERED CASH, ENDING	\$ -	\$ -

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CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

J. R. BROWN SCHOLARSHIP FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Interest Earned	\$ 22.73	\$ 40.23
TOTAL CASH RECEIPTS	\$ 22.73	\$ 40.23
EXPENDITURES		
Scholarships	\$ 500.00	\$ 500.00
TOTAL EXPENDITURES	\$ 500.00	\$ 500.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ (477.27)	\$ (459.77)
UNENCUMBERED CASH , BEGINNING	15,553.06	15,075.79
UNENCUMBERED CASH, ENDING	\$ 15,075.79	\$ 14,616.02

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CANEE, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

SAMUEL B. AND HATTIE C. WOODS SCHOLARSHIP FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
Interest Earned	\$ 18.60	\$ 25.92
TOTAL CASH RECEIPTS	\$ 18.60	\$ 25.92
EXPENDITURES		
Scholarships	\$ 500.00	\$ 500.00
TOTAL EXPENDITURES	\$ 500.00	\$ 500.00
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ (481.40)	\$ (474.08)
UNENCUMBERED CASH , BEGINNING	8,254.74	7,773.34
UNENCUMBERED CASH, ENDING	\$ 7,773.34	\$ 7,299.26

UNIFIED SCHOOL DISTRICT NO. 436
CANEY, KANSAS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
For the Year Ended June 30, 2018

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED JUNE 30, 2017)

BOND AND INTEREST FUND

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
CASH RECEIPTS		
County Taxes	\$ -	\$ -
TOTAL CASH RECEIPTS	\$ -	\$ -
EXPENDITURES		
Fund Expenses	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -
CASH RECEIPTS OVER (UNDER) EXPENDITURES	\$ -	\$ -
UNENCUMBERED CASH , BEGINNING	86.67	86.67
UNENCUMBERED CASH, ENDING	<u>\$ 86.67</u>	<u>\$ 86.67</u>

AGENCY FUNDS SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2018

<u>Fund</u>	Beginning Unencumbered Cash Balance July 1, 2017	Receipts	Disbursements	Ending Cash Balance June 30, 2018	<u>Fund</u>
HIGH SCHOOL					HIGH SCHOOL
AP Class	\$ 657.12	\$ -	\$ -	\$ 657.12	AP Class
Art Club	525.09	-	165.94	359.15	Art Club
At Risk	3,873.75	3,600.00	3,392.50	4,081.25	At Risk
Band Booster Concessions	-	317.75	146.71	171.04	Band Booster Concessions
Bullpup Observer	752.00	184.00	192.00	744.00	Bullpup Observer
Charter School Concessions	264.04	-	-	264.04	Charter School Concessions
Cheerleaders - Junior High	682.01	1,020.57	1,433.55	269.03	Cheerleaders - Junior High
Cheerleaders - Senior High	(419.59)	6,934.10	3,356.50	3,158.01	Cheerleaders - Senior High
Class of 2024	1,711.91	358.23	1,711.91	358.23	Class of 2024
Class of 2018	1,532.34	718.00	991.11	1,259.23	Class of 2018
Class of 2019	4,478.28	5,956.02	8,050.36	2,383.94	Class of 2019
Class of 2020	2,090.86	1,146.10	622.69	2,614.27	Class of 2020
Class of 2021	1,295.89	2,218.60	896.03	2,618.46	Class of 2021
Class of 2022	305.00	2,417.00	835.24	1,886.76	Class of 2022
Constitution Club	890.71	-	461.54	429.17	Constitution Club
Debate - Forensics	9,149.84	4,762.77	3,024.69	10,888.02	Debate - Forensics
Entrepreneur Class	1,425.29	2,603.95	3,272.64	756.60	Entrepreneur Class
F.C.A. - Senior High	64.44	-	-	64.44	F.C.A. - Senior High
F.C.C.L.A.	273.50	4,078.87	2,451.31	1,901.06	F.C.C.L.A.
F.F.A.	7,649.70	49,243.59	47,458.18	9,435.11	F.F.A.
General Fund	(99.78)	11,983.27	11,893.24	(9.75)	General Fund
Greenhouse Class	411.19	-	44.89	366.30	Greenhouse Class
Kane-Kan	13,027.39	13,682.33	14,455.24	12,254.48	Kane-Kan
KAY	-	1,500.51	1,732.37	(231.86)	KAY
Library Store	1,758.91	-	282.78	1,476.13	Library Store
Music	12,832.44	16,091.35	11,756.54	17,167.25	Music
NASA	50.72	-	-	50.72	NASA
National Honor Society	(32.20)	411.10	591.29	(212.39)	National Honor Society
PAWS	538.88	-	-	538.88	PAWS
Photography	198.35	80.00	70.71	207.64	Photography
Playmakers	2,203.70	908.81	1,607.32	1,505.19	Playmakers
Pupps	571.52	-	-	571.52	Pupps
Quiz Bowl - Junior High	279.90	45.00	254.94	69.96	Quiz Bowl - Junior High
Scholars Bowl	926.73	607.80	1,638.41	(103.88)	Scholars Bowl
Scholarship - Les VanWinkle	2,000.00	25.00	-	2,025.00	Scholarship - Les VanWinkle
Scholarship - Tallgrass	-	1,000.00	-	1,000.00	Scholarship - Tallgrass
Special Ed	185.35	3,487.85	3,317.11	356.09	Special Ed
Student Council - Junior High	318.35	141.81	-	460.16	Student Council - Junior High
Student Council - Senior High	1,939.02	2,009.11	1,007.05	2,941.08	Student Council - Senior High
Teacher Pop/Flower	290.59	460.36	307.49	443.46	Teacher Pop/Flower
Wellness Program	1,418.99	-	-	1,418.99	Wellness Program
SUB-TOTAL HIGH SCHOOL	\$ 76,022.23	\$ 137,993.85	\$ 127,422.18	\$ 86,593.90	SUB-TOTAL HIGH SCHOOL
ELEMENTARY SCHOOL					ELEMENTARY SCHOOL
Band	\$ 144.47	\$ -	\$ 46.96	\$ 97.51	Band
Building Fund	137.54	477.00	137.54	477.00	Building Fund
Library	280.93	190.58	22.55	448.96	Library
Student Council	18,420.34	10,165.40	8,693.41	19,892.33	Student Council
Student Need	504.30	485.00	502.31	486.99	Student Need
SUBTOTAL ELEMENTARY SCHOOL	\$ 19,487.58	\$ 11,317.98	\$ 9,402.77	\$ 21,402.79	SUBTOTAL ELEMENTARY SCHOOL
CHARTER SCHOOL					CHARTER SCHOOL
Graphics Class	\$ 4,195.91	\$ 1,066.93	\$ 1,214.25	\$ 4,048.59	Graphics Class
SUBTOTAL CHARTER SCHOOL	\$ 4,195.91	\$ 1,066.93	\$ 1,214.25	\$ 4,048.59	SUBTOTAL CHARTER SCHOOL
TOTAL AGENCY FUNDS	\$ 99,705.72	\$ 150,378.76	\$ 138,039.20	\$ 112,045.28	TOTAL AGENCY FUNDS

UNIFIED SCHOOL DISTRICT NO. 436
Caney, KANSAS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS

For the Year Ended June 30, 2018

DISTRICT ACTIVITY FUNDS

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>	<u>Fund</u>
User Fees							User Fees
Book Fees-Elementary	\$ 276.00	\$ 5,690.70	\$ 5,966.70	\$ -	\$ -	\$ -	Book Fees-Elementary
Book Fees-High School	-	8,189.30	8,189.30	-	-	-	Book Fees-High School
Drivers Ed	-	5,886.00	5,886.00	-	-	-	Drivers Ed
Music-Elementary	-	260.00	260.00	-	-	-	Music-Elementary
Gym Suits	-	1,860.00	1,860.00	-	-	-	Gym Suits
Library Media	-	123.08	123.08	-	-	-	Library Media
Meal Accounts -High School	-	56,312.48	56,312.48	-	-	-	Meal Accounts -High School
Meal Accounts-Elementary	324.00	47,547.58	47,865.08	6.50	-	6.50	Meal Accounts-Elementary
Out of District Fees-High School	-	6,400.00	6,400.00	-	-	-	Out of District Fees-High School
Out of District Fees-Elementary	-	5,250.00	5,250.00	-	-	-	Out of District Fees-Elementary
Pre-K Payments	800.00	8,200.00	9,000.00	-	-	-	Pre-K Payments
Virtual School Fees	-	200.00	200.00	-	-	-	Virtual School Fees
Gate Receipts							
Activity Meals	131.61	4,515.40	3,786.80	860.21	-	860.21	Activity Meals
Athletics	12,707.50	36,594.95	38,738.80	10,563.65	-	10,563.65	Athletics
Baseball	667.10	395.00	564.99	497.11	-	497.11	Baseball
Basketball - Boys - JH	378.60	-	-	378.60	-	378.60	Basketball - Boys - JH
Basketball - Boys	540.93	829.75	919.95	450.73	-	450.73	Basketball - Boys
Basketball - Girls	372.01	2,286.75	1,705.03	953.73	-	953.73	Basketball - Girls
Boys Golf	11.44	-	-	11.44	-	11.44	Boys Golf
Concessions	3,719.91	2,076.93	1,483.15	4,313.69	-	4,313.69	Concessions
Cross Country	651.80	-	-	651.80	-	651.80	Cross Country
Girls Golf	1,394.14	1,140.75	1,121.88	1,413.01	-	1,413.01	Girls Golf
Softball	169.73	-	-	169.73	-	169.73	Softball
Track Boys	120.29	437.10	438.03	119.36	-	119.36	Track Boys
Trainers	79.40	-	-	79.40	-	79.40	Trainers
Volleyball	277.06	1,825.59	1,062.20	1,040.45	-	1,040.45	Volleyball
Weight Lifting	47.75	-	-	47.75	-	47.75	Weight Lifting
Wrestling	192.58	-	-	192.58	-	192.58	Wrestling
Total District Activity Funds	\$ 22,861.85	\$ 196,021.36	\$ 197,133.47	\$ 21,749.74	\$ -	\$ 21,749.74	Total District Activity Funds