

**UNIFIED SCHOOL DISTRICT NO. 205
LEON, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2016**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**UNIFIED SCHOOL DISTRICT NO. 205
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JUNE 30, 2016**

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 205
Leon, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 205, Leon, Kansas**, as of and for the year ended **June 30, 2016**, 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 to meet the financial reporting requirements of the State of Kansas. 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require 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 auditors' 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 auditors consider 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.

**Board of Education
Unified School District No. 205**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 205, Leon, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

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. 205, Leon, Kansas**, as of **June 30, 2016**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 205, Leon, Kansas**, as of **June 30, 2016**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on 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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information 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.

**Board of Education
Unified School District No. 205**

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 financial statement as a whole, on the basis of accounting described in Note 1.

The 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2015 basic financial statement upon which another auditor rendered an unmodified opinion dated December 30, 2015. The 2015 basic financial statement and the accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
May 3, 2017

**UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

Fund	Beginning	Prior Year	Cash Receipts	Expenditures	Ending	Add	Ending Cash
	Unencumbered	Canceled			Unencumbered	Encumbrances	
	Cash Balance	Encumbrances			Cash Balance	and Accounts Payable	Balance
General Fund	\$ 0	\$ 189	\$ 5,010,698	\$ 5,010,887	\$ 0	\$ 7,056	\$ 7,056
Special Purpose Funds							
Supplemental General	0	0	1,493,626	1,444,620	49,006	181,439	230,445
At Risk (K-12)	10,000	0	420,000	419,787	10,213	0	10,213
Capital Outlay	258,500	0	464,887	396,698	326,689	0	326,689
Driver Training	25,391	0	7,424	17,450	15,365	0	15,365
Food Service	41,428	0	238,931	258,660	21,699	0	21,699
Professional Development	37,864	1,511	0	35,000	4,375	0	4,375
Special Education	180,537	3,498	677,652	703,068	158,619	0	158,619
Vocational Education	13,215	0	126,218	118,260	21,173	0	21,173
KPERs Contribution	0	0	268,614	268,614	0	0	0
Federal Funds	0	0	107,768	107,768	0	1,096	1,096
Gifts and Grants	1,818	0	2,939	488	4,269	0	4,269
Contingency Reserve	108,887	0	119,694	0	228,581	0	228,581
Textbook Rental and Student							
Material Revolving	62,140	0	20,577	40,219	42,498	51,564	94,062
Auditorium Renovation	996	0	0	0	996	0	996
Building Trade Project	96	0	0	0	96	0	96
District Activity Funds	9,399	0	41,335	38,869	11,865	0	11,865
Bond and Interest	221,723	0	25,152	0	246,875	0	246,875
	<u>\$ 971,994</u>	<u>\$ 5,198</u>	<u>\$ 9,025,515</u>	<u>\$ 8,860,388</u>	<u>\$ 1,142,319</u>	<u>\$ 241,155</u>	<u>\$ 1,383,474</u>

Composition of Cash:	Checking and Money Market Accounts	\$ 1,066,983
	Certificates of Deposit	422,932
		1,489,915
	Agency Funds	(106,441)
		<u>\$ 1,383,474</u>

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

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 205 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Leon, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

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

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

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

**UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016**

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 amendments for the year ended June 30, 2016.

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 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook Rental & Student Material Revolving Fund
Building Houses Trade Project Fund	Auditorium Renovation Fund
District Activity Funds	

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

Note 2 - In Substance Receipt in Transit:

The District received \$306,298 subsequent to June 30, 2016, 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, 2016.

**UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016**

Note 3 - 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 Ave, 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 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 15.12% and 10.27%, respectively, for the fiscal year ended June 30, 2015. The actuarially determined employer contribution rate and the statutory contribution rate was 15.41% and 11.27%, respectively, for the fiscal year ended June 30, 2015. During the last two quarters of 2016, the governor, using the budgetary allotment process, reduced the KPERs school employer rate from 11.27% to 8.65%, due to budgetary constraints.

The State of Kansas is required to contribute the statutory required employer's share. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$268,614 for the year ended June 30, 2016.

Net Pension Liability

At June 30, 2016, the District's proportionate share of the collective net pension liability reported by KPERs was \$5,171,048. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. 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, 2015. 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 publicly available on the website at www.kpers.org or can be obtained as described above.

**UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016**

Note 4 - Compensated Absences:

Sick Leave

Full-time teachers contracted for twelve-month positions start each school year with 10 days of sick leave with full pay. Teachers may accumulate unused sick leave to a total of 70 days. Classified personnel contracted for twelve-month positions start each school year with 9 days of sick leave with full pay and may accumulate to a total of 50 days. Although there is not a policy that states accrued sick leave will be paid to employees retiring or terminating, as a matter of past practice, some personnel requesting payment for their accumulated leave have been compensated for it.

Vacation

Twelve-month, non-teacher personnel are provided vacation based on years of service. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated or carried forward. Hence, there is no estimated liability for accrued vacation pay at June 30, 2016.

Note 5- Postemployment 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 local government 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 the financial statement.

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

Note 6 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 7 - Subsequent Events:

The District has evaluated subsequent events through May 3, 2017, the date which the financial statement was available to be issued.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:								
	Supplemental General	At Risk (K-12)	Capital Outlay	Food Service	Special Education	Vocational Education	KPERS	Contingency Reserve	Total
Transfer from:									
General Fund	\$ 485,918	\$ 76,180	\$ 22,089	\$ 4,551	\$ 525,258	\$ 0	\$ 268,614	\$ 119,694	\$ 1,502,304
Supplemental General Fund	0	343,820	0	0	152,394	120,000	0	0	616,214
	<u>\$ 485,918</u>	<u>\$ 420,000</u>	<u>\$ 22,089</u>	<u>\$ 4,551</u>	<u>\$ 677,652</u>	<u>\$ 120,000</u>	<u>\$ 268,614</u>	<u>\$ 119,694</u>	<u>\$ 2,118,518</u>

UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016

Note 9 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government 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 Government's deposits may 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%. All deposits were legally secured at June 30, 2016.

At June 30, 2016, the District's carrying amount of deposits was \$1,489,915 and the bank balance was \$1,512,541. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by federal depository insurance, and the remaining \$1,262,541 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 10 - Contingencies:

Grant Programs

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

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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**UNIFIED SCHOOL DISTRICT NO. 205
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2016**

Note 11- Long-Term Debt:

Principal payments and interest payments are due annually for Lease Purchase Agreements.

Terms for long-term liabilities for the District for the year ended June 30, 2016, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreements				
QSCB Bonds	1.86 - 5.40	3/13/10	\$ 1,300,000	5/13/20
Energy Equipment	4.33	4/13/07	\$ 872,512	4/13/22
Apple Computers	1.90	6/15/12	\$ 597,246	7/1/15
Apple iPads and Computers	2.139	2/12/16	\$ 273,990	7/15/18

Changes in long-term liabilities for the District for the year ended June 30, 2016, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreements					
QSCB Bonds	\$ 650,000	\$ 0	\$ 130,000	\$ 520,000	\$ 30,199
Energy Equipment	476,120	0	59,680	416,440	20,616
Apple Computers	150,816	0	150,816	0	2,865
Apple iPads and Computers	0	273,990	91,935	182,055	2,023
Total	\$ 1,276,936	\$ 273,990	\$ 432,431	\$ 1,118,495	\$ 55,703

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2017	\$ 192,264	\$ 42,836	\$ 235,100
2018	285,025	38,183	323,208
2019	289,764	27,360	317,124
2020	200,708	16,140	216,848
2021	73,770	6,527	80,297
2022	76,964	3,333	80,297
	\$ 1,118,495	\$ 134,379	\$ 1,252,874

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 205
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

	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)
General Fund	\$ 5,247,052	\$ (351,588)	\$ 115,423	\$ 5,010,887	\$ 5,010,887	\$ 0
Special Purpose Funds						
Supplemental General	1,444,620	0	0	1,444,620	1,444,620	0
At Risk (K-12)	575,000	0	0	575,000	419,787	(155,213)
Capital Outlay	500,000	0	0	500,000	396,698	(103,302)
Driver Training	17,450	0	0	17,450	17,450	0
Food Service	272,000	0	0	272,000	258,660	(13,340)
Professional Development	35,000	0	0	35,000	35,000	0
Special Education	909,000	0	0	909,000	703,068	(205,932)
Vocational Education	387,191	0	0	387,191	118,260	(268,931)
KPERs Contribution	487,252	0	0	487,252	268,614	(218,638)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	107,768	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	488	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook Rental and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	40,219	XXXXXXXXXX
Auditorium Renovation	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Building Trade Project	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	38,869	XXXXXXXXXX
Bond and Interest	0	0	0	0	0	0
	<u>\$ 9,874,565</u>	<u>\$ (351,588)</u>	<u>\$ 115,423</u>	<u>\$ 9,638,400</u>	<u>\$ 8,860,388</u>	<u>\$ (965,356)</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 124,043	\$ 115,423	\$ 0	\$ 115,423
State Sources	4,157,468	4,895,275	5,247,052	(351,777)
	<u>4,281,511</u>	<u>5,010,698</u>	<u>\$ 5,247,052</u>	<u>\$ (236,354)</u>
Expenditures				
Instruction	1,906,558	1,942,957	\$ 1,616,000	\$ 326,957
Student Support Services	185,155	196,437	231,000	(34,563)
Instructional Support Staff	156,216	154,706	160,500	(5,794)
General Administration	286,456	322,644	395,982	(73,338)
School Administration	263,964	331,373	345,000	(13,627)
Operations & Maintenance	314,928	345,113	313,500	31,613
Student Transportation Services	200,228	215,353	211,900	3,453
Transfers	968,967	1,502,304	1,973,170	(470,866)
Adjustment to Comply with Legal Max	0	0	(351,588)	351,588
Adjustment for Qualifying Budget Credits	0	0	115,423	(115,423)
	<u>4,282,472</u>	<u>5,010,887</u>	<u>\$ 5,010,887</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(961)	(189)		
Unencumbered Cash, Beginning	957	0		
Prior Year Canceled Encumbrances	<u>4</u>	<u>189</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 684,521	\$ 881,702	\$ 840,565	\$ 41,137
County Sources	127,821	126,006	118,137	7,869
State Sources	490,843	0	0	0
Transfers	58,556	485,918	485,918	0
	<u>1,361,741</u>	<u>1,493,626</u>	<u>\$ 1,444,620</u>	<u>\$ 49,006</u>
Expenditures				
Instruction	337,742	232,338	\$ 309,620	\$ (77,282)
Student Support Services	0	10,900	0	10,900
Operations & Maintenance	271,234	262,374	220,000	42,374
Student Transportation Services	81,763	192,794	85,000	107,794
Debt Service	130,000	130,000	0	130,000
Transfers	623,881	616,214	830,000	(213,786)
	<u>1,444,620</u>	<u>1,444,620</u>	<u>\$ 1,444,620</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(82,879)	49,006		
Unencumbered Cash, Beginning	82,437	0		
Prior Year Canceled Encumbrances	<u>442</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 49,006</u>		

**UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$ 544,068	\$ 420,000 \$ 565,000	\$ (145,000)
	<u>544,068</u>	<u>420,000</u> <u>\$ 565,000</u>	<u>\$ (145,000)</u>
Expenditures			
Instruction	534,068	419,787 \$ 575,000	\$ (155,213)
	<u>534,068</u>	<u>419,787</u> <u>\$ 575,000</u>	<u>\$ (155,213)</u>
Receipts Over (Under) Expenditures	10,000	213	
Unencumbered Cash, Beginning	0	10,000	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 10,000</u>	<u>\$ 10,213</u>	

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 319,408	\$ 407,679	\$ 256,698	\$ 150,981
County Sources	28,109	35,119	34,225	894
State Sources	35,212	0	0	0
Transfers	0	22,089	0	22,089
	<u>382,729</u>	<u>464,887</u>	<u>\$ 290,923</u>	<u>\$ 173,964</u>
Expenditures				
Instruction	6,761	172,104	\$ 500,000	\$ (327,896)
Student Support Services	7,495	14,503	0	14,503
School Administration	500	0	0	0
Operations & Maintenance	5,579	2,100	0	2,100
Student Transportation Services	83,206	58,742	0	58,742
Building Improvements	182,210	119,050	0	119,050
Debt Service	35,126	30,199	0	30,199
	<u>320,877</u>	<u>396,698</u>	<u>\$ 500,000</u>	<u>\$ (103,302)</u>
Receipts Over (Under) Expenditures	61,852	68,189		
Unencumbered Cash, Beginning	196,648	258,500		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 258,500</u>	<u>\$ 326,689</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>Driver Training Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 1,110	\$ 6,565	\$ 0	\$ 6,565	
State Sources	1,860	859	798	61	
	<u>2,970</u>	<u>7,424</u>	<u>\$ 798</u>	<u>\$ 6,626</u>	
Expenditures					
Instruction	22	17,450	\$ 17,450	\$ 0	
	<u>22</u>	<u>17,450</u>	<u>\$ 17,450</u>	<u>\$ 0</u>	
Receipts Over (Under) Expenditures	2,948	(10,026)			
Unencumbered Cash, Beginning	22,443	25,391			
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>			
Unencumbered Cash, Ending	<u>\$ 25,391</u>	<u>\$ 15,365</u>			

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 84,621	\$ 79,839	\$ 71,420	\$ 8,419
State Sources	2,071	2,266	2,120	146
Federal Sources	145,757	152,275	161,019	(8,744)
Transfers	20,000	4,551	0	4,551
	<u>252,449</u>	<u>238,931</u>	<u>\$ 234,559</u>	<u>\$ 4,372</u>
Expenditures				
Food Service Operation	240,492	258,660	\$ 272,000	\$ (13,340)
	<u>240,492</u>	<u>258,660</u>	<u>\$ 272,000</u>	<u>\$ (13,340)</u>
Receipts Over (Under) Expenditures	11,957	(19,729)		
Unencumbered Cash, Beginning	29,471	41,428		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 41,428</u>	<u>\$ 21,699</u>		

**UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

<u>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 31,871	\$ 0	\$ 45,000	\$ (45,000)
	<u>31,871</u>	<u>0</u>	<u>45,000</u>	<u>(45,000)</u>
Expenditures				
Instructional Support Staff	18,625	35,000	\$ 35,000	\$ 0
	<u>18,625</u>	<u>35,000</u>	<u>\$ 35,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	13,246	(35,000)		
Unencumbered Cash, Beginning	24,618	37,864		
Prior Year Canceled Encumbrances	<u>0</u>	<u>1,511</u>		
Unencumbered Cash, Ending	<u>\$ 37,864</u>	<u>\$ 4,375</u>		

**UNIFIED SCHOOL DISTRICT NO. 205
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
 ACTUAL AND BUDGET
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2016
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

<u>Special Education Fund</u>	<u>Current Year</u>		Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u> <u>Budget</u>	
Cash Receipts			
Transfers	\$ 852,156	\$ 677,652 \$ 860,000	\$ (182,348)
	<u>852,156</u>	<u>677,652</u> <u>\$ 860,000</u>	<u>\$ (182,348)</u>
Expenditures			
Instruction	728,755	669,430 \$ 836,000	\$ (166,570)
Student Transportation Services	42,864	33,638 73,000	(39,362)
	<u>771,619</u>	<u>703,068</u> <u>\$ 909,000</u>	<u>\$ (205,932)</u>
Receipts Over (Under) Expenditures	80,537	(25,416)	
Unencumbered Cash, Beginning	100,000	180,537	
Prior Year Canceled Encumbrances	<u>0</u>	<u>3,498</u>	
Unencumbered Cash, Ending	<u>\$ 180,537</u>	<u>\$ 158,619</u>	

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

<u>Vocational Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
State Sources	\$ 2,926	\$ 6,218	\$ 9,051	\$ (2,833)
Transfers	<u>144,753</u>	<u>120,000</u>	<u>360,000</u>	<u>(240,000)</u>
	<u>147,679</u>	<u>126,218</u>	<u>\$ 369,051</u>	<u>\$ (242,833)</u>
 Expenditures				
Instruction	<u>134,464</u>	<u>118,260</u>	<u>\$ 387,191</u>	<u>\$ (268,931)</u>
	<u>134,464</u>	<u>118,260</u>	<u>\$ 387,191</u>	<u>\$ (268,931)</u>
 Receipts Over (Under) Expenditures	13,215	7,958		
 Unencumbered Cash, Beginning	0	13,215		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 13,215</u>	<u>\$ 21,173</u>		

**UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources	\$ 385,179	\$ 0	\$ 0	\$ 0
Transfers	0	268,614	487,252	(218,638)
	<u>385,179</u>	<u>268,614</u>	<u>\$ 487,252</u>	<u>\$ (218,638)</u>
Expenditures				
Instruction	243,744	170,244	\$ 305,000	\$ (134,756)
Student Support Services	22,653	14,576	28,000	(13,424)
Instructional Support Staff	22,952	11,316	22,000	(10,684)
General Administration	26,106	15,297	28,000	(12,703)
School Administration	32,799	23,912	42,000	(18,088)
Operations & Maintenance	16,070	18,764	32,000	(13,236)
Student Transportation Services	15,651	11,147	23,504	(12,357)
Food Service Operation	5,204	3,358	6,748	(3,390)
	<u>385,179</u>	<u>268,614</u>	<u>\$ 487,252</u>	<u>\$ (218,638)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 19,812	\$ 11,645	\$ 3,730	\$ 7,915
County Sources	56,338	13,507	13,258	249
State Sources	<u>159,519</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>235,669</u>	<u>25,152</u>	<u>\$ 16,988</u>	<u>\$ 8,164</u>
 Expenditures				
Debt Service	<u>693,563</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<u>693,563</u>	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
 Receipts Over (Under) Expenditures	(457,894)	25,152		
 Unencumbered Cash, Beginning	679,617	221,723		
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
 Unencumbered Cash, Ending	<u>\$ 221,723</u>	<u>\$ 246,875</u>		

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

Federal Funds

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 108,854	\$ 107,768
	<u>108,854</u>	<u>107,768</u>
 Expenditures		
Instruction	<u>108,854</u>	<u>107,768</u>
	<u>108,854</u>	<u>107,768</u>
 Receipts Over (Under) Expenditures	0	0
 Unencumbered Cash, Beginning	0	0
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

Gifts and Grants Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 25	\$ 2,939
	<u>25</u>	<u>2,939</u>
Expenditures		
Instruction	<u>0</u>	<u>488</u>
	<u>0</u>	<u>488</u>
Receipts Over (Under) Expenditures	25	2,451
Unencumbered Cash, Beginning	1,793	1,818
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 1,818</u>	<u>\$ 4,269</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 119,694
	<u>0</u>	<u>119,694</u>
Expenditures		
Transfers	58,556	0
	<u>58,556</u>	<u>0</u>
Receipts Over (Under) Expenditures	(58,556)	119,694
Unencumbered Cash, Beginning	167,443	108,887
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 108,887</u>	<u>\$ 228,581</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

Textbook Rental and Student
Material Revolving Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 19,179	\$ 20,577
	<u>19,179</u>	<u>20,577</u>
 Expenditures		
Instruction	<u>100</u>	<u>40,219</u>
	<u>100</u>	<u>40,219</u>
 Receipts Over (Under) Expenditures	19,079	(19,642)
 Unencumbered Cash, Beginning	43,061	62,140
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 62,140</u>	<u>\$ 42,498</u>

UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016
(With Comparative Actual Totals for the Prior Year Ended June 30, 2015)

Auditorium Renovation Fund

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts		
Local Sources	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
 Expenditures		
Instruction	0	0
	<u>0</u>	<u>0</u>
 Receipts Over (Under) Expenditures	0	0
 Unencumbered Cash, Beginning	996	996
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 996</u>	<u>\$ 996</u>

**UNIFIED SCHOOL DISTRICT NO. 205
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 REGULATORY BASIS
 FOR THE YEAR ENDED JUNE 30, 2016
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2015)**

Building Trades House Project Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
	0	0
 Expenditures		
Instruction	0	0
	0	0
 Receipts Over (Under) Expenditures	0	0
 Unencumbered Cash, Beginning	96	96
 Prior Year Canceled Encumbrances	0	0
 Unencumbered Cash, Ending	\$ 96	\$ 96

**UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem Jr/Sr High School				
Boys Basketball	\$ 1,076	\$ 2,429	\$ 1,977	\$ 1,528
Activities	48	13,425	11,214	2,259
Art Club	3	0	0	3
Band	807	10,595	9,164	2,238
Baseball	1,166	834	1,300	700
Chamber Singers	21	0	0	21
Ecology	237	0	142	95
Cheerleaders	1,543	2,070	1,892	1,721
BMS Boys Basketball	62	289	210	141
Class of 2012	579	0	0	579
Class of 2005	404	0	0	404
Class of 2014	495	(1)	0	494
Class of 2007	1,490	0	0	1,490
Class of 2019	0	489	0	489
BMS Scholars Bowl	0	304	245	59
Crimestoppers	299	0	0	299
FFA	0	11,366	9,281	2,085
Cross Country	94	(1)	0	93
Drill Team	1	918	899	20
Driver's Ed	2,780	3,180	5,758	202
Entrepreneurship	3,917	4,000	7,917	0
Faculty	4	0	0	4
FCA	190	290	350	130
FCCLA	473	0	0	473
Football	4,852	5,149	7,220	2,781
Forensics/Debate	2,765	641	548	2,858
Girls Basketball	109	4,482	4,068	523
Interest	19	126	0	145
BMS Petty Cash	8	0	0	8
Library	459	238	131	566
Class of 2015	2,383	1	0	2,384
Madrigals	3,595	478	300	3,773
Newspaper	756	0	0	756
NHS	94	328	327	95
Play	1,653	1	0	1,654
	<u>32,382</u>	<u>61,631</u>	<u>62,943</u>	<u>31,070</u>

**UNIFIED SCHOOL DISTRICT NO. 205
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Bluestem High School (continued)				
Production Technology	40	0	0	40
SADD	1,385	0	0	1,385
SCI Con	32	0	0	32
Softball	1,870	6,727	5,531	3,066
SRO	195	0	0	195
Student Council	797	337	812	322
Volleyball	938	1,428	1,295	1,071
After Prom	1,403	1,284	2,544	143
Work Production	527	0	0	527
Yearbook	2,146	5,231	6,683	694
BMS Choir	3	0	0	3
Class of 2010	519	0	0	519
BMS Girls Basketball	610	622	531	701
Key Fob	10	0	0	10
Class of 2018	682	902	0	1,584
Robotics	137	75	75	137
Track	2	985	966	21
Class of 2017	1,819	2,059	2,977	901
Booster	4,362	5,889	5,834	4,417
BMS Volleyball	655	122	0	777
Class of 2011	1,039	0	0	1,039
Skills USA	2,375	2,553	3,845	1,083
Scholars Bowl	393	387	146	634
After Graduation	0	1,733	1,733	0
BMS Skills USA	462	0	0	462
Wrestling	236	1,592	1,586	242
Class of 2013	1,832	0	0	1,832
Battle Buddies	50	0	0	50
BMS Stuco	257	580	679	158
Class of 2016	1,330	0	769	561
BMS Cheerleading	184	188	21	351
Leon Grade School	<u>47,112</u>	<u>57,494</u>	<u>52,945</u>	<u>51,661</u>
	<u>73,402</u>	<u>90,188</u>	<u>88,972</u>	<u>74,618</u>
Flex Spending Account	<u>7,278</u>	<u>12,971</u>	<u>19,496</u>	<u>753</u>
Total Agency Funds	<u>\$ 113,062</u>	<u>\$ 164,790</u>	<u>\$ 171,411</u>	<u>\$ 106,441</u>

**UNIFIED SCHOOL DISTRICT NO. 205
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics	\$ 313	\$ 0	\$ 23,294	\$ 21,412	\$ 2,195	\$ 0	\$ 2,195
Concessions	9,086	0	18,041	17,457	9,670	0	9,670
Total District Activity Funds	<u>\$ 9,399</u>	<u>\$ 0</u>	<u>\$ 41,335</u>	<u>\$ 38,869</u>	<u>\$ 11,865</u>	<u>\$ 0</u>	<u>\$ 11,865</u>

FEDERAL AWARD INFORMATION

**UNIFIED SCHOOL DISTRICT NO. 205
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-15	Receipts	Expenditures	Unencumbered Cash 6-30-16
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture						
Child Nutrition Cluster-Cluster						
School Breakfast Program	10.553	\$ 38,333				
National School Lunch Program	10.555	113,942				
		<u>152,275</u>	\$ 0	\$ 152,275	\$ 152,275	\$ 0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	85,993	0	85,993	85,993	0
Improving Teacher Quality State Grants	84.367	21,775	0	21,775	21,775	0
		<u>107,768</u>	0	<u>107,768</u>	<u>107,768</u>	0
Total Federal Awards		<u>\$ 260,043</u>	<u>\$ 0</u>	<u>\$ 260,043</u>	<u>\$ 260,043</u>	<u>\$ 0</u>