

**MINUTES OF THE BOARD OF EDUCATION MEETING
DECEMBER 11, 2017
5:30 P.M.**

The Board of Education of Unified School District 234, Fort Scott, Kansas, met in regular session at their offices at 424 S. Main at 5:30 p.m.

PRESENT: Jamie Armstrong, Michelle Parker, Vanessa Poyner, Janet Braun, Jordan Witt, Michelle Hudiburg, Gary Billionis

ALSO PRESENT: Superintendent Bob Beckham, Clerk Gina Shelton, Joy McGhee, Rick Scholes, Shawn Thomas, Nicki Traul, Stephanie Witt

OTHERS PRESENT: Brenda Hill, Tammy Helm, David Stewart, Joe Allen, Kevin Allen, Nancy Van Etten, Brandon Boyd, Stephanie George, Stephen Mitchell, Connie Billionis

OPEN THE MEETING – 5:30 P.M.

President Armstrong opened the meeting at 5:30 p.m.

FLAG SALUTE

APPROVE OFFICIAL AGENDA

It was moved by Mrs. Braun, seconded by Mr. Witt, and carried by unanimous vote that the board approve the official agenda.

APPROVE CONSENT AGENDA

It was moved by Mrs. Hudiburg, seconded by Mrs. Parker, and carried by unanimous vote to approve the consent agenda as follows:

- A. Minutes
- B. Bills and Claims
- C. Payroll – November 17, 2017 - \$1,255,637.87
- D. Financial Report
- E. Bond Proceeds Reconciliation
- F. Activity Fund Accounts
- G. Acceptable use policy to certify CIPA (Children’s Internet Protection Act) compliance

USD 234 Statement of Cash & Investments For The One Month Ending 10/31/17 for Fiscal Year 2017-2018


Bank Statement Reconciliation

Self Funded Health Account UMB *****1627	\$	1,921,201.45
Payroll Landmark **026	\$	20,000.00
Bond Account	\$	5,429,639.79
Bond Compliance	\$	10,000.00
Dollar Maker Landmark ***2189	\$	5,858,354.12
Total Cash in Bank as of 10/31/2017	\$	13,239,195.36
Less Outstanding Checks AP & Payroll	\$	(88,926.21)
Total Cash in Bank after adjustments 10/31/2017	\$	13,150,269.15

Certificates of Deposit Investment (Fund 99)

Landmark (Maturity 6/13/2019 - .45%)	\$	5,634.34
LSA -Memorials (Maturity 4/12/2018 - .40%)	\$	83,495.17
Total Certificate of Deposits 10/31/2017	\$	89,129.51

Total Cash in Bank and Certificate of Deposits 10/31/2017 \$ **13,239,398.66**


on 11-10-2017
Date

do hereby certify that the above statement is correct.

Fund Number	Beginning Cash	Revenues	Expenses	Payables Change	Ending Cash	Encumbrances
06	1,026,624.35	1,165,388.32	(965,838.47)	(62,335.63)	1,163,838.57	70,194.10
08	771.99	921,562.00	(257,211.33)	0.00	665,122.66	0.00
11	104,957.87	0.00	(5,856.11)	0.00	99,101.76	0.00
13	618.18	348,625.00	(349,229.11)	0.00	14.07	0.00
14	14,484.75	0.00	(1,391.61)	0.00	13,093.14	0.00
15	27,520.44	0.00	(591.13)	0.00	26,929.31	0.00
16	758,746.95	157.57	(87,520.24)	(70,869.00)	600,515.28	312.33
18	7,674.30	0.00	(146.99)	0.00	7,527.31	0.00
22	37,828.53	0.00	(3,676.54)	0.00	34,151.99	0.00
24	159,621.86	111,912.39	(91,942.78)	0.00	179,591.47	3,409.95
26	13,503.28	0.00	0.00	0.00	13,503.28	0.00
29	9,873.00	3,291.00	0.00	0.00	13,164.00	0.00
30	388,992.62	313,550.47	(226,583.40)	0.00	475,959.69	17,905.37
34	208,818.97	0.00	(32,010.62)	0.00	176,808.35	3,013.55
35	205,354.75	5,158.12	(13,305.54)	0.00	197,207.33	1,575.20
51	0.00	375,076.05	(375,076.05)	0.00	0.00	0.00
53	903,824.06	0.00	0.00	0.00	903,824.06	0.00
55	282,253.82	1,605.00	(3,361.56)	(10,129.31)	270,367.95	0.00
61	4,252,327.26	3,354.06	(160,601.13)	(4,810.00)	4,090,270.19	126,476.30
61	2,469,331.98	0.00	0.00	0.00	2,469,331.98	0.00
81	4,192.46	3,637.77	(3,838.84)	0.00	3,991.39	120.87
82	415.99	1,098.12	(867.39)	0.00	646.72	0.00
84	41,703.65	18,854.38	(20,198.87)	0.00	40,359.16	0.00
85	0.00	2,076.80	(2,076.80)	0.00	0.00	0.00
86	17,951.10	0.00	(2,443.80)	0.00	15,507.30	0.00
88	1,899,015.15	166,330.31	(144,144.01)	0.00	1,921,201.45	0.00
90	(8,787.42)	0.00	(46,360.01)	0.00	(55,147.43)	579.85
91	(2,294.25)	0.00	0.00	0.00	(2,294.25)	0.00
92	0.00	0.00	(31,580.00)	0.00	(31,580.00)	0.00
93	0.00	0.00	0.00	0.00	0.00	0.00
94	(43,081.47)	0.00	(4,745.37)	0.00	(47,826.84)	2,166.95
95	(5,303.91)	0.00	(477.32)	0.00	(5,781.23)	0.00
99	(89,129.51)	0.00	0.00	0.00	(89,129.51)	0.00
Grand Total:	12,687,810.75	3,441,677.36	(2,831,075.02)	(148,143.94)	13,150,269.15	225,754.47

Payee Type:	Vendor	Check Type:	Check	Checking Account ID:	1	Check Amount	
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
86297	11/13/2017				4STATESANI	4 State Sanitation, LLC	1,480.00
86298	11/13/2017				BROOPUBLI	Brookes Publishing	539.95
86299	11/13/2017				BSNSPORT	BSN Sports	161.15
86300	11/13/2017				CARDSERV	Card Services	7,198.68
86301	11/13/2017				CITYUTIL	City Of Fort Scott Utilities	649.61
86302	11/13/2017				DECKTAPEPR	Decker Tape Products	150.19
86303	11/13/2017				FLINSCIE	Flinn Scientific Inc.	408.28
86304	11/13/2017				FTSCTTRIB	Fort Scott Tribune	122.00
86305	11/13/2017				GWFOODS	G & W Foods	466.59
86306	11/13/2017				GILMBELL	Gilmore & Bell PC	850.00
86307	11/13/2017				JWPEPP	J. W. Pepper & Sons Inc.	71.99
86308	11/13/2017				KSGASSE	Kansas Gas Service	953.55
86309	11/13/2017				KMEAWEST	KMEA West Technology Manager	24.00
86310	11/13/2017				LAWREBECC	Rebecca Lawrence	3.50
86311	11/13/2017				MFATHLET	M-F Athletic Company	378.85
86312	11/13/2017				MODECOPY	Galen Bigelow Jr.	206.37
86313	11/13/2017				NILLBROS	Nill Bros Sporting Goods, Inc	598.90
86314	11/13/2017				PEERBOLTE	Peerbolte Creative LLC	2,405.00
86315	11/13/2017				SCHOSPEC	School Specialty Supply	2,124.44
86316	11/13/2017				SEKEDSER	SEK Education Service Center	1,750.00
86317	11/13/2017				SENSMUSI	Senseney Music, Inc.	274.95
86318	11/13/2017				SHERWILL	Sherwin Williams	1,122.58
86319	11/13/2017				STEVMIICH	Michelle Stevenson	90.00
86320	11/13/2017				SUMMTRU	Summit Truck Group	1,078.14
86321	11/13/2017				SUNSHIBO	Sunshine Boutique	114.00
86322	11/13/2017				USD234	USD 234	300.80
86323	11/13/2017				YOAKBOBB	Bobbie Yoakam	1,472.00
86324	11/14/2017				FIVECOR2	Five Corners LLC	385.10
86325	11/14/2017				GWFOODS	G & W Foods	163.72
86326	11/14/2017				JWSPORTS	J & W Sports	749.95
86327	11/14/2017				KOMBFM	KOMB-FM	50.00
86328	11/14/2017				MODECOPY	Galen Bigelow Jr.	100.00
86329	11/14/2017				TRANSPOR	Transportation Inc.	1,924.00
86330	11/14/2017				VERIWIRE	Verizon Wireless	95.26
86331	11/14/2017				VISA	Visa	258.21
86332	11/14/2017				WLSPRAY	Wayne Leatherman	183.00
86367	11/16/2017				AMAZON	Amazon Credit	8,825.66
86368	11/16/2017				APPLSTOR	Apple Store - Education	1,196.00
86369	11/16/2017				BLUEVALL	Blue Valley High School	20.00
86370	11/16/2017				BSNSPORT	BSN Sports	311.76
86371	11/16/2017				CANEVALL	Caney Valley High School	65.00
86372	11/16/2017				DJGLASS	Daniel Bowman	428.78
86373	11/16/2017				DYNADIST	Dynamic Distribution	1,010.00
86374	11/16/2017				FIELKIND	Field Kindley High School	30.00
86375	11/16/2017				FREDONHS	Fredonia High School	50.00
86376	11/16/2017				HAYNSTACI	Staci Haynes	9.85
86377	11/16/2017				INDEPHS	Independence High School	30.00
86378	11/16/2017				KAAE	KAAE	350.00
86379	11/16/2017				MCGRAWHI	McGraw-Hill Education	769.12
86380	11/16/2017				MERLKELL	Merle Kelly Ford	3,453.19
86381	11/16/2017				MIDWTRA	Midwest Transit Equipment	144.73
86382	11/16/2017				MODECOPY	Galen Bigelow Jr.	63.00
86383	11/16/2017				NOLIMITSRE	No Limits Rehabilitation Inc.	2,523.00
86384	11/16/2017				PARSONSH	Parsons High School	45.00
86385	11/16/2017				PETRA	Petra	324.61
86386	11/16/2017				REGASUSA	Susan Regan	6.00
86387	11/16/2017				RIICONC	RII Concrete Construction	850.00
86388	11/16/2017				SCHOOBOO	Scholastic Book Clubs	200.00

Payee Type:	Vendor	Check Type:	Check	Checking Account ID:	1	Check Amount	
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	Check Amount
86389	11/16/2017				SCHOSPEC	School Specialty Supply	309.53
86390	11/16/2017				SWANANNA	Anna Swank	6.00
86391	11/16/2017				USD234	USD 234	485.17
86392	11/17/2017				EDUCDESI	Educational Design Solutions	7,500.00
86393	11/17/2017				FIVECOR2	Five Corners LLC	5,801.10
86394	11/17/2017				MARSGREA	Marsha's Great Plains Deli	140.00
86395	11/17/2017				NTHERM	nTherm, LLC	787.66
86396	11/29/2017				ATT5019	A T & T	391.03
86397	11/29/2017				A1RENTALS	A-1 Rentals	95.00
86398	11/29/2017				APPLSTOR	Apple Store - Education	8,820.00
86399	11/29/2017				ATT5001	AT&T	1,925.20
86400	11/29/2017				BACKTOHEAL	Back To Health Wellness Center, Inc.	50.00
86401	11/29/2017				BROOPUBLI	Brookes Publishing	203.40
86402	11/29/2017				BROWNICOLE	Nicole Brown	40.00
86403	11/29/2017				CDWG	CDWG (r) Corporate Headqtrs.	11,540.37
86404	11/29/2017				CITYUTIL	City Of Fort Scott Utilities	6,091.18
86405	11/29/2017				COUNECONOM	Council for Economic Education	167.95
86406	11/29/2017				DEFEMICH	Michelle Defebaugh	6.00
86407	11/29/2017				DIEHBANW	Diehl, Banwart, Bolton CPA PA	10,715.00
86408	11/29/2017				FOLEINDU	Foley Industries	33.57
86409	11/29/2017				FREYSCIE	Frey Scientific	1,071.21
86410	11/29/2017				JOHNDEERE	John Deere Financial	116.69
86411	11/29/2017				KGTC	KGTC	425.00
86412	11/29/2017				MERCYEMS	Mercy EMS	1,875.00
86413	11/29/2017				MODECOPY	Galen Bigelow Jr.	1,150.00
86414	11/29/2017				NWEA	Northwest Evaluation Assoc	1,661.46
86415	11/29/2017				RELIPEST	Reliable Pest Control, Inc.	305.00
86416	11/29/2017				TINKBECK	Becky Tinker	6.00
86417	11/29/2017				UPSSTORE	UPS Store	16.77
86418	11/29/2017				WALMART	Wal-Mart Super Center	645.42
86419	11/30/2017				HEIDTRUE	Heidrick True Value	118.31
86420	11/30/2017				JOESMIT	Joe Smith Company	184.04
86421	11/30/2017				MORESEXC	More's Excavating	1,332.00
86422	11/30/2017				MULTISOURC	Multi-Source	723.00
86423	11/30/2017				WALMART	Wal-Mart Super Center	400.16
86424	11/30/2017				WESTENER	Westar Energy	24.57
86425	11/30/2017				WLSPRAY	Wayne Leatherman	118.00
86426	12/06/2017				ACTE	ACTE	223.00
86427	12/06/2017				ALLSYSTE	All Systems Designed Solutions	140.00
86428	12/06/2017				AMERELE2	American Electric	459.53
86429	12/06/2017				BUNTHER	Theresa Buntain	19.90
86430	12/06/2017				CITYUTIL	City Of Fort Scott Utilities	32.00
86431	12/06/2017				CONROCONNI	Connie Conroy	62.50
86432	12/06/2017				COTTVIRG	Virginia Cotter	8.13
86433	12/06/2017				DEFEMICH	Michelle Defebaugh	187.50
86434	12/06/2017				DUROTIRE	Irvin Durossette	194.50
86435	12/06/2017				FASTENAL	Fastenal	65.62
86436	12/06/2017				FELLERS	Fellers Food Service	1,006.50
86437	12/06/2017				FIVECOR2	Five Corners LLC	3,805.54
86438	12/06/2017				FLOWLEA	Flowers By Leanna	33.50
86439	12/06/2017				FSHS	Fort Scott High School	619.44
86440	12/06/2017				FTSCLUMB	Fort Scott Lumber	46.93
86441	12/06/2017				FTSCTTRIB	Fort Scott Tribune	61.80
86442	12/06/2017				FOURSTAT	Four States	9,137.78
86443	12/06/2017				FREYSCIE	Frey Scientific	1,291.11
86444	12/06/2017				FRONHIGH	Frontenac High School	25.00
86445	12/06/2017				GWFOODS	G & W Foods	10.08
86446	12/06/2017				GENENANC	Nancy Geneva	16.26

Payee Type: Vendor		Check Type: Check			Checking Account ID: 1		Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	
86447	12/06/2017				GOPHSPOR	Gopher Sport	922.95
86448	12/06/2017				GRAVMENU	Graves Menu Maker Foods, Inc.	432.40
86449	12/06/2017				HEATOIL	Heathwood Oil Co	119.33
86450	12/06/2017				HEIDTRUE	Heidrick True Value	40.65
86451	12/06/2017				CHRISANGE	Angela Helton Christy	10.70
86452	12/06/2017				HILAND	Hiland Dairy Company	11,207.69
86453	12/06/2017				JUDYIRON	Judy's Iron & Metal Inc	28.04
86454	12/06/2017				KKAUTOP	K & K Auto Parts Inc.	286.78
86455	12/06/2017				KSDRUG	Kansas Drug Testing	157.50
86456	12/06/2017				KANSTRUC	Kansas Truck Equipment Company	233.96
86457	12/06/2017				KTKELECT	Kent Hardesty	929.27
86458	12/06/2017				LOCKMOTO	Lockwood Motor Supply	171.42
86459	12/06/2017				MARRINC	Marrones Inc	5,139.95
86460	12/06/2017				MARSCHER	Cheryl Marsh	8.56
86461	12/06/2017				MAYCOACE	Mayco Ace Hardware	309.92
86462	12/06/2017				MELHAMUSIC	Melhart Music Center	965.00
86463	12/06/2017				NATISCRE	National Screening Bureau	561.00
86464	12/06/2017				PHILL66	Phillips 66 Fleet Services	116.89
86465	12/06/2017				PITTHIGH	Pittsburg High School	45.00
86466	12/06/2017				POPPDANE	Danette Popp	33.97
86467	12/06/2017				REALGOOD	Really Good Stuff	119.76
86468	12/06/2017				REIDMERE	Meredith Reid	11.56
86469	12/06/2017				ROGUEFITNE	Rogue Fitness	199.90
86470	12/06/2017				RONSTIRE	Ron's Tire and Service	20.00
86471	12/06/2017				RUHLCAROL	Carol Ruhl	23.59
86472	12/06/2017				SCHADEBB	Debbie Scharenberg	9.10
86473	12/06/2017				SCHOSPEC	School Specialty Supply	400.94
86474	12/06/2017				SEKMEA	SE Kansas KMEA	40.00
86475	12/06/2017				SOUTKSNF	South Kansas NFL	30.00
86476	12/06/2017				STEMMICH	Michelle Stevenson	94.70
86477	12/06/2017				TOPEHIGH	Topeka High School	30.00
86478	12/06/2017				UNITPARC	United Parcel Service	63.87
86479	12/06/2017				USFOODS	US Foods, Inc.	24,011.40
86480	12/06/2017				WASHESPE	Washer Specialties	152.33
86481	12/06/2017				WESTENER	Westar Energy	30,992.70
86482	12/06/2017				BRACKEGOOD	Bracker's Good Earth Clay, Inc.	876.00

Checking Account ID: 1 Void Total: 0.00 Total without Voids: 211,134.70

Check Type Total: Check Void Total: 0.00 Total without Voids: 211,134.70

Payee Type: Vendor		Check Type: Direct Deposit			Checking Account ID: 1		Check Amount
Check Number	Check Date	Cleared	Void	Void Date	Entity ID	Entity Name	
54522	11/16/2017				NABHOLZ	Nabholz Construction	1,186,567.03

Checking Account ID: 1 Void Total: 0.00 Total without Voids: 1,186,567.03

Check Type Total: Direct Deposit Void Total: 0.00 Total without Voids: 1,186,567.03

Payee Type Total: Vendor Void Total: 0.00 Total without Voids: 1,397,701.73

Grand Total: Void Total: 0.00 Total without Voids: 1,397,701.73

FSRC - Bills & Claims – December 5, 2017

<u>Organization</u>	<u>Amount</u>	<u>Description</u>
	Early Bills	
KOMB-FM/KMDO-AM	\$ 50.00	Buck Run 411
Transportation, Inc.	\$1924.00	Delivery of Red Shale
Verizon	\$ 95.26	Staff Cell Phones
Modern Copy Systems	\$ 100.00	Monthly Contract
5 Corners Mini-Mart, LLC	\$ 385.10	Fuel for Trucks
G & W Foods	\$ 163.72	Special Events
Visa	\$ 258.21	KRPA Membership & Parks Maintenance
J & W Sports Shop	\$ 747.95	Athletic Supplies
WL Spraying & Landscaping, Inc.	\$ 183.00	Parks Maintenance
	Monthly Bills	
Westar Energy	\$ 24.57	Service @ Cullor
More's Excavating	\$1332.00	Red Shale
Multi-Source	\$ 723.00	Paint & Scoreboard bulbs
Walmart Community/SYNCB	\$ 400.16	Office Supplies, Parks Maint., Concessions Supp. & Special Event
Joe Smith Company	\$ 184.04	Special Event
WL Spraying & Landscaping, Inc.	\$ 118.00	Ty Cullor Infield
Heidricks True Value	\$ 118.31	Parks Maintenance
Total Bills & Claims	\$6807.32	

Detail of Expenditures/Revenue/Investments for Bond Accounts

Account 2138146 (Compliance)			
<i>Receipts</i>			
	12/22/2014	Compliance Transfer	\$ 10,000.00
<i>Expenditures</i>			
<i>Current Balance</i>			<u>\$ 10,000.00</u>
Account 2138145 (Cost of Issuance)			
<i>Receipts</i>			
	12/22/2014	Cost of Issuance Transfer	\$ 103,130.00
<i>Expenditures</i>			
	Previous	Balance Forward	\$ (100,039.16)
	02/18/15	Transfer to Improvement Account	\$ (3,090.84)
<i>Current Balance</i>			<u>\$ (0.00)</u>
Account 2138110 (Improvement Account)			
<i>Receipts</i>		Market Value	Book Value
	12/22/2014	Go Bond Series 2014 - CUSIP 60934N807	\$ 43,971,269.25
	09/30/2017	Prior Balance	\$ 3,211.01
<i>Expenditures</i>			
	09/30/2017	Prior Balance	\$ (38,548,194.53)
	10/31/2017	Withdrawal	\$ -
	10/31/2017	Realized Gains/Unrealized Losses	\$ -
	10/31/2017	Interest	\$ 3,354.06
		Transfer to Bond & Int Fund	\$ -
<i>Current Balance</i>		<u>\$ 5,429,639.79</u>	<u>\$ 5,429,639.79</u>
Investment of Funds			
		Market Value	Book Value
	0%	Invested as of 10/31/17	\$ -
	100%	Money Market Funds	\$ 5,439,639.79
<i>Current Balance</i>		<u>\$ 5,439,639.79</u>	<u>\$ 5,439,639.79</u>
<i>Other Bond Project Expense</i>			
		Bond Expenses paid 09/01/17 to 10/31/17	\$ 1,359,369.60
		Bond Reimbursements from Nabholz	\$ -
		<i>To Draw from Security Bank</i>	<u>\$ 1,359,369.60</u>
		All Account Balances	\$ 4,090,270.19
		Cash Summary Balance	\$ 4,090,270.19

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
FSHS	Fort Scott High School							
A	BOE ACCOUNTS							
	1109	Sales Tax		1,494.94	1,631.75	1,494.94	0.00	1,631.75
	2500	Athletics		20,122.66	11,472.21	3,449.83	-15.36	28,129.68
	2505	Book Rental		570.00	0.00	370.00	0.00	200.00
	2510	Personal Copies		0.00	0.00	0.00	0.00	0.00
	2515	Driver Ed		0.00	0.00	0.00	0.00	0.00
	2520	Interest		35.26	34.76	35.26	0.00	34.76
		A Totals:		22,222.86	13,138.72	5,350.03	-15.36	29,996.19
C	CLASSES							
	520	Class of 2023		0.00	0.00	0.00	0.00	0.00
	525	Class of 2022		200.00	0.00	0.00	-200.00	0.00
	530	Class of 2021		0.00	0.00	16.69	200.00	183.31
	535	Class of 2020		225.00	0.00	0.00	0.00	225.00
	540	Class of 2019		250.00	2,959.00	0.00	0.00	3,209.00
	545	Class of 2018		4,676.87	0.00	880.06	0.00	3,796.81
	550	Class of 2017		972.22	0.00	0.00	-972.22	0.00
	555	Class of 2016		0.00	0.00	0.00	0.00	0.00
	560	Class of 2015		0.00	0.00	0.00	0.00	0.00
	565	Class of 2014		0.00	0.00	0.00	0.00	0.00
	570	Class of 2010		0.00	0.00	0.00	0.00	0.00
	575	Class of 2011		0.00	0.00	0.00	0.00	0.00
	580	Class of 2012		0.00	0.00	0.00	0.00	0.00
	585	Class of 2013		0.00	0.00	0.00	0.00	0.00
		C Totals:		6,324.09	2,959.00	896.75	-972.22	7,414.12
D	HIGH SCHOOL							
	1500	Boys Basketball		5,420.34	1,190.42	3,114.48	-338.55	3,157.73
	1505	Baseball Team		1,307.04	0.00	0.00	0.00	1,307.04
	1510	Football Team		4,002.35	0.00	251.98	0.00	3,750.37
	1515	Boys Golf Team		149.13	1,103.48	0.00	-187.55	1,065.06
	1520	Softball Team		4,393.03	0.00	270.00	0.00	4,123.03
	1525	Tennis Team		1,304.93	115.00	0.00	0.00	1,419.93
	1530	Track Team		9,647.19	5,801.52	2,979.85	-645.87	11,822.99
	1535	Volleyball Team		1,744.00	377.87	560.50	-109.48	1,451.89
	1540	Wrestling Team		1,903.45	50.00	78.26	0.00	1,875.19
	1545	Weight Training		1.24	0.00	0.00	0.00	1.24
	1550	Girls Golf		1,961.49	977.99	99.13	0.00	2,840.35
	1555	Soccer Team		4,328.99	0.00	416.10	0.00	3,912.89
	1560	Girls Basketball		11,308.81	200.00	63.46	0.00	11,445.35
		D Totals:		47,471.99	9,816.28	7,833.76	-1,281.45	48,173.06
E	CLUBS							
	100	Art Club		961.05	0.00	346.44	0.00	614.61
	105	Strategic Games		456.52	0.00	0.00	0.00	456.52

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
110			Drama Club	2,472.56	0.00	75.77	0.00	2,396.79
115			FBLA	693.77	320.00	144.00	0.00	869.77
120			FCA	1,006.07	25.00	0.00	0.00	1,031.07
125			FEA	846.64	0.00	0.00	0.00	846.64
130			Automotive Technology	2,142.45	482.32	633.20	0.00	1,991.57
135			FFA	28,287.49	5,106.06	8,895.31	0.00	24,498.24
140			FCCLA	766.03	0.00	0.00	0.00	766.03
145			Global Cultural & Diversity Club	1,173.67	0.00	114.49	0.00	1,059.18
150			Tiger Construction	10,021.99	0.00	0.00	0.00	10,021.99
155			Honor Society	318.74	593.33	113.27	-139.78	659.02
160			Key Club	526.67	1,225.00	620.30	0.00	1,131.37
165			J.Sinn Debate Fund	1,760.00	0.00	0.00	0.00	1,760.00
170			Math/Physics Club	748.56	0.00	0.00	0.00	748.56
175			M & F Gang	26.33	0.00	0.00	0.00	26.33
180			NSDA	5,478.37	1,698.72	2,877.55	480.64	4,780.18
185			Thespians Club	2,136.37	1,678.60	429.99	-231.24	3,153.74
190			Pride	1,010.79	0.00	60.20	-250.00	700.59
195			Travel Club	10,836.54	0.00	0.00	5,550.27	16,386.81
200			Science Club	115.75	42.00	0.00	0.00	157.75
205			Quarterback Club	4,077.94	0.00	3,993.66	0.00	84.28
210			Student Council	3,865.34	0.00	699.02	1,588.90	4,755.22
215			Interact Club	231.12	100.00	0.00	0.00	331.12
220			Middle School Athletics	0.00	0.00	0.00	0.00	0.00
E Totals:				79,960.76	11,271.03	19,003.20	6,998.79	79,227.38
F	MUSIC, DRAMA, PUBLICATIONS							
1000			Band Boosters	2,570.12	33.33	318.20	0.00	2,285.25
1005			Choir Fund	1,626.67	719.33	866.16	0.00	1,479.84
1010			Orchestra Fund	994.34	372.42	11.52	0.00	1,355.24
1015			Cheerleaders	11,921.97	720.00	6,827.88	0.00	5,814.09
1020			Dance Team	6,414.79	185.00	0.00	0.00	6,599.79
1025			Spirit Club	192.45	0.00	0.00	0.00	192.45
1030			Drama Plays	11,968.95	35.00	822.40	0.00	11,181.55
1035			Crimson	15,374.41	2,810.00	14,711.57	0.00	3,472.84
1040			Tiger Times	1,201.32	0.00	0.00	596.29	1,797.61
1045			Academic Team	362.90	50.00	165.92	0.00	246.98
F Totals:				52,627.92	4,925.08	23,723.65	596.29	34,425.64

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
H	SUPPORT							
2000	Academic Achievement			1,729.67	978.00	0.00	0.00	2,707.67
2005	Classes Past			2,283.48	0.00	15.52	972.22	3,240.18
2010	Madison Memorial Scholarship Fund			226.57	0.00	0.00	0.00	226.57
2011	Regan Memorial Scholarship Fund			1,660.35	0.00	0.00	0.00	1,660.35
2015	Faculty Needs Fund			1,080.18	204.00	5.58	0.00	1,278.60
2020	Alumni Assistance Fund			3,108.24	0.00	0.00	0.00	3,108.24
2030	Scholarship Fund			19,944.37	0.00	300.00	0.00	19,644.37
2035	Activities Fund			1,347.95	0.00	161.24	3,577.80	4,764.51
2040	Learning Center			341.58	0.00	0.00	0.00	341.58
2045	Daily Needs Fund			233.42	0.00	0.00	0.00	233.42
2050	Student Pantry			2,469.19	0.00	272.32	0.00	2,196.87
2055	Parking Fund			1,463.63	0.00	0.00	0.00	1,463.63
2060	Contingency Fund			8,323.65	0.00	664.00	0.00	7,659.65
2065	Concession Fund			6,227.50	0.00	3,592.56	1,621.83	4,256.77
2070	Technology Fund			5,122.99	0.00	53.65	0.00	5,069.34
2075	Student Agendas			153.66	0.00	0.00	0.00	153.66
2080	General Fund			725.85	0.00	0.00	0.00	725.85
2085	Alumni Gift Fund			0.00	0.00	0.00	0.00	0.00
2206	Kiwanis Student Needs Fund			86.43	0.00	0.00	0.00	86.43
2525	ID Card Fund			1,882.69	4,080.30	0.00	-5,962.99	0.00
2535	Baseball Travel			5,550.27	0.00	0.00	-5,550.27	0.00
2540	Photography			0.00	0.00	0.00	0.00	0.00
2560	Cap & Gown Fund			893.85	0.00	0.00	0.00	893.85
H Totals:				64,855.52	5,262.30	5,064.87	-5,341.41	59,711.54
FSHS Totals:				273,463.14	47,372.41	61,872.26	-15.36	258,947.93
Report Totals:				273,463.14	47,372.41	61,872.26	-15.36	258,947.93

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
WSE	Winfield Scott Elementary					
A	BOE ACCOUNTS					
	1100 Lost Library Books	16.89	0.00	16.89	0.00	0.00
	1101 Faxes	0.00	0.00	0.00	0.00	0.00
	1102 Copies	0.00	0.00	0.00	0.00	0.00
	1103 Phone Calls	0.00	0.00	0.00	0.00	0.00
	1104 Textbook Rental	90.00	210.00	90.00	0.00	210.00
	1105 Lost Textbooks	0.00	0.00	0.00	0.00	0.00
	1106 Interest	0.98	1.12	0.98	0.00	1.12
	1107 Food Service	0.00	0.00	0.00	0.00	0.00
	1108 ASCC	2,817.72	2,617.53	2,817.72	0.00	2,617.53
	1109 Sales Tax	43.09	0.00	43.09	34.17	34.17
	A Totals:	2,968.68	2,828.65	2,968.68	34.17	2,862.82
B	GIFTS					
	2101 Accelerated Reader	0.00	0.00	0.00	0.00	0.00
	2110 Presbyterian Women	0.00	0.00	0.00	0.00	0.00
	2113 Progressive Mother's	0.00	0.00	0.00	0.00	0.00
	2114 Bourbon County Medical Auxillary	0.00	0.00	0.00	0.00	0.00
	2117 Wal-Mart	0.00	0.00	0.00	0.00	0.00
	2120 Target	154.82	0.00	0.00	0.00	154.82
	2200 Indigent Fund	282.60	0.00	0.00	0.00	282.60
	2207 Kiwanis	0.00	0.00	0.00	0.00	0.00
	2209 MacDonald's	0.00	0.00	0.00	0.00	0.00
	2211 Pioneer Kiwanis	0.00	0.00	0.00	0.00	0.00
	B Totals:	437.42	0.00	0.00	0.00	437.42
C	CLASSES					
	3102 Music Club	75.00	0.00	0.00	0.00	75.00
	3106 Field Trips	0.00	0.00	0.00	0.00	0.00
	3129 Leadership	2,686.39	255.29	151.26	-22.66	2,767.76
	3131 Physical Education Patrol Club	460.84	44.00	0.00	0.00	504.84
	3133 First Grade Best Choice and Recycle	0.00	0.00	0.00	0.00	0.00
	3135 Beverage Machine	0.00	0.00	0.00	0.00	0.00
	3138 Snacks	0.00	0.00	0.00	0.00	0.00
	3139 School Store	0.00	0.00	0.00	0.00	0.00
	3140 Kindergarten	0.00	0.00	0.00	0.00	0.00
	3141 Second	0.00	0.00	0.00	0.00	0.00
	3142 Cafeteria	0.00	0.00	0.00	0.00	0.00
	3145 Adult Leadership Club	3,183.58	104.10	445.41	-11.51	2,830.76
	3146 Media Center	1,252.75	0.00	0.00	0.00	1,252.75
	C Totals:	7,658.56	403.39	596.67	-34.17	7,431.11
D	HIGH SCHOOL					
	4100 Activity Cards	2.00	0.00	0.00	0.00	2.00

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name Activity ID Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
	D Totals:	2.00	0.00	0.00	0.00	2.00
E	CLUBS					
	210 Student Council	47.92	0.00	0.00	0.00	47.92
	E Totals:	47.92	0.00	0.00	0.00	47.92
	WSE Totals:	11,114.58	3,232.04	3,565.35	0.00	10,781.27
	Report Totals:	11,114.58	3,232.04	3,565.35	0.00	10,781.27



Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
EWE	Eugene Ware Elementary							
A	BOE ACCOUNTS							
	1100	Lost Library Books		0.00	16.95	0.00	0.00	16.95
	1101	Faxes		0.00	0.00	0.00	0.00	0.00
	1102	Copies		0.00	0.00	0.00	0.00	0.00
	1103	Phone Calls		0.00	0.00	0.00	0.00	0.00
	1104	Textbook Rental		0.00	0.00	0.00	0.00	0.00
	1105	Lost Textbooks		0.00	0.00	0.00	0.00	0.00
	1106	Interest		1.08	1.31	1.08	0.00	1.31
	1107	Food Service		0.00	0.00	0.00	0.00	0.00
	1108	ASCC		0.00	0.00	0.00	0.00	0.00
	1109	Sales Tax		56.28	31.43	0.00	-56.28	31.43
		A	Totals:	57.36	49.69	1.08	-56.28	49.69
B	GIFTS							
	2101	Accelerated Reader		0.00	0.00	0.00	0.00	0.00
	2102	Rotary		0.00	0.00	0.00	0.00	0.00
	2104	VFW Assembly		0.00	0.00	0.00	0.00	0.00
	2105	Class of 1949 /1948 reunion		0.00	0.00	0.00	0.00	0.00
	2106	Family and Comunity Education		14.73	0.00	0.00	0.00	14.73
	2107	Coins For Caring		4.19	0.00	0.00	0.00	4.19
	2108	Library		0.00	0.00	0.00	0.00	0.00
	2109	Music Donations		0.00	0.00	0.00	0.00	0.00
	2110	Presbyterian Women		0.00	0.00	0.00	0.00	0.00
	2111	Fourth Grade		0.00	0.00	0.00	0.00	0.00
	2112	Art		0.00	0.00	0.00	0.00	0.00
	2208	Lady Kiwanis		0.00	0.00	0.00	0.00	0.00
	2210	Men's Kiwanis		200.00	0.00	0.00	0.00	200.00
		B	Totals:	218.92	0.00	0.00	0.00	218.92
C	CLASSES							
	3100	Student Leadership		4,023.76	118.16	0.00	0.00	4,141.92
	3102	Music Club		242.83	0.00	222.83	0.00	20.00
	3103	Best Box Label Club		1,105.07	0.00	0.00	-61.00	1,044.07
	3104	Box Tops		0.00	0.00	61.00	61.00	0.00
	3105	Eugene Ware Book Club		118.23	2,382.61	0.00	0.00	2,500.84
	3106	Field Trips		486.00	0.00	0.00	0.00	486.00
	3107	Snack Machine		0.00	0.00	0.00	0.00	0.00
	3109	Fifth Grade Transportation Club		2,415.51	2,915.00	0.00	0.00	5,330.51
	3110	Wellness		0.00	0.00	0.00	0.00	0.00
	3111	Other Funds		32.00	0.00	0.00	0.00	32.00
	3130	Tiger Pride Club		2,264.28	869.40	1,458.08	56.28	1,731.88
		C	Totals:	10,687.68	6,285.17	1,741.91	56.28	15,287.22
D	HIGH SCHOOL							
	4100	Activity Cards		40.00	0.00	0.00	0.00	40.00

Current Cash Balance

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Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
	D	Totals:		40.00	0.00	0.00	0.00	40.00
	EWE	Totals:		11,003.96	6,334.86	1,742.99	0.00	15,595.83
	Report Totals:			11,003.96	6,334.86	1,742.99	0.00	15,595.83



Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 10/01/2017 to 10/31/2017.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
FSMS Fort Scott Middle School								
A BOE ACCOUNTS								
	1100		Lost Library Books	0.00	0.00	0.00	0.00	0.00
	1101		Faxes	0.00	0.00	0.00	0.00	0.00
	1102		Copies	0.00	0.00	0.00	0.00	0.00
	1103		Phone Calls	0.00	0.00	0.00	0.00	0.00
	1104		Textbook Rental	330.00	2.00	180.00	0.00	152.00
	1105		Lost Textbooks	0.00	67.64	0.00	0.00	67.64
	1106		Interest	4.50	4.82	4.50	0.00	4.82
	1107		Food Service	0.00	0.00	0.00	0.00	0.00
	1109		Sales Tax	482.49	273.49	482.49	119.64	393.13
	1111		Restroom Vending Machines	0.00	0.00	0.00	0.00	0.00
	1112		Activity Cards	0.00	0.00	0.00	0.00	0.00
	1113		Delinquent Fees	0.00	0.00	0.00	0.00	0.00
	1114		Athletics	-3,059.30	661.79	733.90	-0.70	2,986.49
	1115		Agendas	0.00	0.00	0.00	0.00	0.00
	1116		FSMS Lab Fees	120.00	0.00	120.00	0.00	0.00
	3132		Project Art	322.00	0.00	322.00	0.00	0.00
		A	Totals:	4,318.29	1,009.74	1,842.89	118.94	3,604.08
B GIFTS								
	2115		Intramural Sponsors	0.00	0.00	0.00	0.00	0.00
	2202		Indigent Student (lunch money)	258.49	0.00	5.00	0.00	253.49
	2203		Indigent Student (fees)	43.00	0.00	39.25	0.00	3.75
		B	Totals:	301.49	0.00	44.25	0.00	257.24
C CLASSES								
	3101		Home Economics	0.92	0.00	0.00	0.00	0.92
	3112		Book Fair	617.56	0.00	100.00	-30.00	487.56
	3113		Technology	462.70	63.08	55.17	0.00	470.61
	3116		6th Grade school store	289.81	0.00	76.91	0.00	212.90
	3117		Tiger Day	69.59	62.00	42.31	0.00	89.28
	3123		Hoops for Heart	0.00	0.00	0.00	0.00	0.00
	3124		Academic Pep Rally	0.00	0.00	0.00	0.00	0.00
	3125		Cosmosphere Trip	4,052.82	0.00	0.00	0.00	4,052.82
	3127		Student Incentive Program	0.00	0.00	0.00	0.00	0.00
	3128		Healthy Snacks	769.25	0.00	96.99	0.00	672.26
	3143		Recycling	2,132.70	0.00	0.00	0.00	2,132.70
		C	Totals:	8,395.35	125.08	371.38	-30.00	8,119.05
D HIGH SCHOOL								
	4100		Activity Cards	0.00	0.00	0.00	0.00	0.00
		D	Totals:	0.00	0.00	0.00	0.00	0.00
E CLUBS								
	120		FCA	2,661.90	68.69	42.30	0.00	2,688.29

Current Cash Balance

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Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
190	Pride			351.65	0.00	0.00	0.00	351.65
E Totals:				3,013.55	68.69	42.30	0.00	3,039.94
F	MUSIC, DRAMA, PUBLICATIONS							
1000	Band Boosters			32.20	0.00	0.00	0.00	32.20
1041	Football Boosters -MS			2,084.92	133.53	77.92	-117.06	2,023.47
F Totals:				2,117.12	133.53	77.92	-117.06	2,055.67
H	SUPPORT							
2065	Concession Fund			14,543.00	909.69	1,272.18	95.99	14,276.50
2116	Turkey Fund			776.45	0.00	0.00	0.00	776.45
3108	Student Beverage			172.83	237.53	141.85	-95.99	172.52
3126	FSMS Wellness Committee			547.94	0.00	0.00	0.00	547.94
3134	Paper/Pencil Sale			414.67	0.00	0.00	0.00	414.67
3136	Special Activities			731.46	2.00	731.99	0.00	1.47
3137	Memory Book			2,793.03	836.38	0.00	27.42	3,656.83
H Totals:				19,979.38	1,985.60	2,146.02	27.42	19,846.38
FSMS Totals:				38,125.18	3,322.64	4,524.76	-0.70	36,922.36
Report Totals:				38,125.18	3,322.64	4,524.76	-0.70	36,922.36

Handwritten initials and a checkmark.

RECOGNITION OF MICHELLE PARKER, BOARD MEMBER

The board recognized Michelle Parker for her service on the board.

PUBLIC FORUM

Nancy Van Etten addressed the board.

KNEA REPORT

Stephanie George, KNEA President, thanked the board for the holiday lunches and wished everyone a happy holiday.

SUPERINTENDENT'S REPORT

Superintendent Bob Beckham recognized Tracey Bogina as the Kansas 4A Girls' Cross Country Coach of the Year, conveyed thank you notes from Feeding Families and the staff at Eugene Ware, recognized Rick Scholes on 100% KSDE compliance on IEPs, and a donation of school supplies from Walmart. Mr. Beckham also recognized Larry Fink and Gerry Rogers regarding their retirements and service to the district.

CURRICULUM DIRECTOR'S REPORT

Nicki Traul, Curriculum Director, noted that the students in the first and second grades had completed MAP testing. She also reported that district employee's children would be accepted into preschool for the second semester. Mrs. Traul will be meeting with local groups to fill in open slots at the preschool so that the district is fully funded. Mrs. Traul noted there is an inservice day on January 5.

CONSIDER TRACK CURBING BID

It was moved by Mr. Billionis, seconded by Mr. Witt, and carried by unanimous vote that the board approve the following bid:

Fort Scott USD 234 Track Curbing Bid Result
11/21/17 1:30 PM

Vendor	Base Bid
Marbery Concrete Inc	\$22,700
RII Concrete Construction LLC	\$22,500
<i>Rogers & Sons Concrete LLC</i>	\$9,875 ***

***Recommendation, will be paid from bond dollars.

CONSIDER WORKERS' COMPENSATION RENEWAL FOR 2018

It was moved by Mr. Billionis, seconded by Mrs. Hudiburg, and carried by unanimous vote that the board approve the following renewal:

AN INSURANCE PROPOSAL

**UNIFIED SCHOOL DISTRICT 234
424 South Main
Fort Scott, KS 66701**

2018 PROPOSAL

**RYAN INSURANCE LLC
2308 S. BROADWAY
P.O. BOX 106
PITTSBURG KS 66762
(620)231-3500**

**RAYMOND RYAN, PRESIDENT
PAM MENDICKI, ACCOUNT MANAGER**

WORKERS COMPENSATION

Code	Classification Description	Remuneration
9101	School: All other employees	\$1,108,432
8868	School: Professional employees	\$10,677,238
9063	Institute	\$84,614
7380	Drivers, Chauffeurs and their helpers	\$309,618

Bodily Injury by Accident \$1,000,000 Each Accident
 Bodily Injury by Disease \$1,000,000 Each Employee
 Bodily Injury by Disease \$1,000,000 Policy Limit

\$90,109.00

Bodily Injury by Accident \$500,000 Each Accident
 Bodily Injury by Disease \$500,000 Each Employee
 Bodily Injury by Disease \$500,000 Policy Limit

\$89,649.00

Bodily Injury by Accident \$100,000 Each Accident
 Bodily Injury by Disease \$100,000 Each Employee
 Bodily Injury by Disease \$500,000 Policy Limit

\$89,154.00

Experience Mod: 2015 .95
 2016 1.25
 2017 1.16
 2018 1.14

PREMIUM SUMMARY

	<i>2017</i>	<i>2018</i>		
		100/500/100	500/500/500	1,000/1,000/1,000
Workers Comp	\$89,771	\$89,154	\$89,649	\$90,109

CONSIDER AUDIT CONTRACT FOR THE FISCAL YEAR ENDING JUNE 30, 2018

It was moved by Mr. Witt, seconded by Mrs. Braun, and carried by unanimous vote that the board approve the following contract:

Diehl
Banwart
Bolton

Certified Public Accountants P.A.

November 22, 2017

To the Superintendent and School Board
Unified School District #234
Fort Scott, Kansas

We are pleased to confirm our understanding of the services we are to provide to Unified School District #234 as of and for the year ended June 30, 2017, which is comprised of the Summary Statement of Receipts, Expenditures, and Unencumbered Cash – regulatory basis, and the related notes to the financial statements. Also the following regulatory required supplemental information accompanying the financial statement will be subjected to the auditing procedures applied in our audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- Summary of Expenditures - Actual and Budget (Budgeted Funds Only) – Regulatory Basis
- Schedule of Receipts and Expenditures - Actual and Budget – Regulatory Basis
- Schedule of Receipts and Disbursements - Agency Funds – Regulatory Basis
- Schedule of Receipts, Expenditures, and Unencumbered Cash – District Activity Funds
- Schedule of Expenditures of Federal Awards

It is agreed that the basis of presentation of the financial statements will be in accordance with the regulatory basis of accounting in the format required by the Kansas Municipal Audit and Accounting Guide. It is further agreed that the municipality shall pass a resolution to waive the requirements of law relating to the preparation of financial statements and financial reports that conform to generally accepted accounting principles as provided by K.S.A. 1982 Supp. 75-1120a(c).

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statement is fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and the regulatory basis of accounting and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statement taken as a whole. The objective also includes reporting on-

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

7 1/2 East Wall Street • P.O. Box 469 • Fort Scott, Kansas 66701
Phone (620) 223-4300 • Fax (620) 223-2242
www.dbbjb.com

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the Kansas Municipal Audit Guide; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the board of education. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statement is free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U. S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of revenues and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statement and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statement and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statement. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. The purpose of those procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Unified School District #234 in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for (1) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for ensuring that management is reliable and for ensuring that financial information is reliable and properly recorded. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statement with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that you believe the schedule of expenditures of federal awards, including its format and content, is fairly presented in accordance with the Uniform Guidance; (c) that the methods of measurement or presentation have not changed from those used in the prior period and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You are responsible for the preparation of the other supplementary information, which we have been engaged to report on in conformity with the regulatory basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (a) you are responsible for presentation of supplementary information in accordance with GAAP; (b) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that the methods of measurement or presentation has not changed from those used in the prior period except for the presentation changes required under the regulatory basis of accounting; and (d) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or other studies related to the objectives discussed in the Audit Objectives sections of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

We may from time to time, and depending on the circumstance, use third-party service providers in serving account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including the financial statement, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Diehl, Banwart, Bolton, CPAs P.A. and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to oversight agencies, including the State of Kansas, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Diehl, Banwart, Bolton, CPAs P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the Oversight Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Disputes arising under this agreement (including the scope, nature and quality of services to be performed by us, our fees and other terms of the engagement) shall be submitted to mediation. A competent and impartial third party, acceptable to both parties, shall be appointed to mediate, and each disputing party shall pay an equal percentage of the mediator's fees and expenses. No suit or arbitration proceeding shall be commenced under this agreement until at least 60 days after the mediator's first meeting with the involved parties. If the dispute requires litigation, the court shall be authorized to impose all defense costs against any non-prevailing party found not to have participated in the mediation process in good faith.

It is our understanding that your intent in engaging us is that the financial statements we render to you under this agreement will be made available to the State of Kansas Municipal Accounting Section. Moreover, as of the time of this engagement, we have not been notified, in writing or otherwise, that the professional accounting services rendered under this agreement will be made available to any other person, firm or corporation for any purpose not specified hereinabove. Consequently, no other person, firm or corporation is entitled to rely upon these professional services for any purpose without our express, written agreement. This engagement letter embodies the entire agreement and understanding between the parties hereto and there are no promises, warranties, covenants or conditions made by any of the parties except as herein expressly contained. The terms and conditions of this engagement shall be governed and construed in accordance with the laws of the State of Kansas and may only be modified in writing signed by all the parties. It is agreed that venue and jurisdiction involving any matters arising out of this engagement letter is in the State of Kansas.

We expect to begin our audit on approximately in October and to issue our report no later than December 31, 2018. Terence L. Sercer, CPA is the person responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates, plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$9,965. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. The following are examples of circumstances, which could result in an increase in fees:

- a significant change in the amount or type of accounting records maintained,
- change in personnel with a corresponding change in level and quality of work performed,
- significant state and/or federal grants requiring additional audit work including a Single Audit,
- issuance of long-term debt not identified previously for the purposes of new financing or refund of previously issued long-term debt,
- change in audit or reporting requirements due to changes in the Kansas Municipal Audit Guide, accounting principles generally accepted in the United States of America, or general accepted auditing standards
- evidence of potential fraud, resulting in additional auditing procedures

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

Government Auditing Standards require that we provide you with access to our most recent external peer review report. This report may be accessed at our website www.dbbjb.com.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

DIEHL, BANWART, BOLTON, CPAs PA

Diehl, Banwart, Bolton

RESPONSE:

This letter correctly set forth the understanding of Unified School District #234.

Superintendent: _____

School Board President: _____

CONSIDER FUNDRAISING PROJECT APPLICATION

It was moved by Mrs. Hudiburg, seconded by Mrs. Poyner, and carried by unanimous vote that the board approve the following fundraising project application:

**2017-18
FUNDRAISING PROJECT APPLICATION**

Sponsoring Group Interact

<u>Project Description</u>	<u>Date of Project</u>	<u>Expected Profit</u>
<u>Bake Sale</u>	<u>11/21/17</u>	<u>\$150</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Planned Use of Funds Wreaths Across America Donation

Was project first pursued locally? Yes No

If no, why not? _____

Sponsor's Signature A. Campbell Date 11/13/17

Administrator's Approval [Signature] Date _____

Board of Education Approved _____ Date _____

Board of Education Not Approved _____ Date _____

BOARD COMMENTS

Mr. Billionis – Wished everyone a happy holiday. He noted that he hoped everyone could spend some time with their families over the break.

Mrs. Hudiburg – Thanked Michelle Parker for her service on the school board. She congratulated Tracey Bogina on her award. She commended Joy McGhee for the buddy benches put in at Winfield Scott.

Mr. Witt – Congratulated the Thespian Club on the Grinch play and all the children who had participated. He thanked the Tribune for the article on the female wrestler, and Michelle Parker for her hard work.

Mrs. Braun – Noted a strategy that schools are using to avoid having problems is to make all kids feel connected. She stated she is proud to be involved with a school district that works on connecting with all students.

Mrs. Poyner – Noted that she has enjoyed the 1½ years she has been on the board. She sincerely appreciates everything everyone does. She challenged our educators and administration to make a point of saying thank you to staff and faculty for all they do.

Mrs. Parker – Thanked everyone for the close to four years that has gone very fast and very slow at the same time. It was a wonderful experience for her, and she learned a lot.

Mrs. Armstrong – Noted that it has been fun and an honor to serve alongside Michelle. They joined the board at the same time with the intention of being a positive change and a fresh face to education. She wished a Merry Christmas to all district staff.

EXECUTIVE SESSION – 6:14 P.M.

It was moved by Mrs. Parker, seconded by Mrs. Hudiburg, and carried by unanimous vote that the board go into executive session to discuss personnel matters for nonelected personnel, to discuss matters related to actions adversely or favorably affecting a student, for preliminary discussion relating to the acquisition of real property, and that the board returns to open meeting at 7:00 p.m.

The executive session was required to protect the privacy interests of an identifiable individual, to protect the privacy rights of students who are identifiable, and to protect the district's financial interest and bargaining position.

The board invited Superintendent Bob Beckham to attend the executive session.

OPEN SESSION – 7:00 P.M.

EXECUTIVE SESSION – 7:00 P.M.

It was moved by Mrs. Parker, seconded by Mrs. Hudiburg, and carried by unanimous vote that the board go into executive session to discuss personnel matters for nonelected personnel, to discuss matters related to actions adversely or favorably affecting a student, for preliminary discussion relating to the acquisition of real property, and that the board returns to open meeting at 7:15 p.m.

The executive session was required to protect the privacy interests of an identifiable individual, to protect the privacy rights of students who are identifiable, and to protect the district's financial interest and bargaining position.

The board invited Superintendent Bob Beckham to attend the executive session.

OPEN SESSION – 7:15 P.M.

EXECUTIVE SESSION – 7:15 P.M.

It was moved by Mrs. Parker, seconded by Mrs. Hudiburg, and carried by unanimous vote that the board go into executive session to discuss personnel matters for nonelected personnel, to discuss matters related to actions adversely or favorably affecting a student, for preliminary discussion relating to the acquisition of real property, and that the board returns to open meeting at 7:20 p.m.

The executive session was required to protect the privacy interests of an identifiable individual, to protect the privacy rights of students who are identifiable, and to protect the district's financial interest and bargaining position.

The board invited Superintendent Bob Beckham to attend the executive session.

OPEN SESSION – 7:20 P.M.

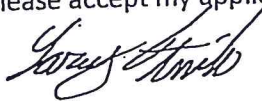
CONSIDER EMPLOYMENT

It was moved by Mrs. Hudiburg, seconded by Mrs. Braun, and carried by unanimous vote that the board approve the following employment items:

- A. Retirement request from Larry Fink, high school activities director, effective February 1, 2018

Nov.17, 2017

Please accept my application for retirement from USD 234 effective Feb. 1, 2018.



Larry Fink

B. Retirement request from Gerry Rogers, central office maintenance, effective
November 30, 2017

Ronald G. Rogers
2438 Locust Road
Fort Scott, KS 66701

Board of Education
424 S Main
Fort Scott, KS 66701

November 29, 2017

Dear USD 234 Board of Education,

Please accept this letter of my intent to retire November 30, 2017. I have enjoyed caring and maintaining the facilities through my years of employment.

Sincerely,

A handwritten signature in cursive script that reads "Ronald Gerry Rogers". The signature is written in black ink and is positioned below the word "Sincerely,".

Ronald Gerry Rogers

C. Resignation of Carol Ruhl, Eugene Ware paraprofessional, effective January 4, 2018

December 6, 2017

USD 234 Board of Education

Ft. Scott, KS 66701

To Whom it may concern:

It is with great regret that I am writing to give you my notice. Due to a family need I will be leaving FT Scott the first part of January making my last day January 4th, 2017.

I cannot express to you how much I have enjoyed working for the school district as a Speech Para or how much I love the kids I have been blessed to teach. It will be very difficult to leave.

Thank you so much for this opportunity and I want to thank each and every person that puts their hearts into helping these children every day!

Sincerely,

A handwritten signature in cursive script that reads "Carol Ruhl".

Carol Ruhl

Cc: Danette Popp

Stephanie Witt

- D. Employment of Sheila Hixon as a high school paraprofessional for the remainder of the 2017-18 school year
- E. Employment of Johnathan Stark as a high school assistant track coach for the 2017-18 school year
- F. Leave of absence request from Debbie Scharenberg, Winfield Scott ticket clerk



Gina Shelton <gshelton@usd234.org>

Debbie Scharenberg

1 message

Carrie Miller <cmiller@uniontown235.org>

To: rbutton@usd234.org, gshelton@usd234.org

Mon, Dec 11, 2017 at 4:23 AM

I'm Carrie Miller, Debbie's daughter, I'm writing this email on behalf of her.

She has been very ill and has been admitted to Saint Luke's Hospital of KC, 4401 Wornall Rd, Kansas City, MO 64111. At this time we are still testing and diagnosing for the cause of the illness. She would like to request a leave of absence. We are unsure how long this might be, but we will keep you updated on her status. Please email me for any questions or information and I will do my best to get you what you need. Thank you so much for your consideration in this matter.

Carrie Miller for Debbie Scharenberg, Winfield Scott Ticket Clerk

ADJOURN – 7:21 P.M.

ATTEST:

Board President

Board Clerk