

Unified School District No. 497

Cordley Elementary

Lawrence, Kansas

Financial Statements

For the Year Ended June 30, 2017

LAWRENCE SCHOOL DISTRICT NO. 497
CORDLEY ELEMENTARY SCHOOL
ACTIVITY FUNDS

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Preliminary Draft



MIZE & HOUSER
COMPANY_{P.A.}

ACCOUNTANT'S COMPILATION REPORT

Board of Education
Unified School District No. 497
Lawrence, Kansas

Management is responsible for the accompanying Statement of Cash Receipts and Cash Disbursements of the Cordley Elementary School Activity Funds – Kansas regulatory basis as of and for the year ended June 30, 2017, as listed in the table of contents and for determining that the Kansas regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Statement of Cash Receipts and Cash Disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Statement of Cash Receipts and Cash Disbursements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Cordley Elementary School Activity Funds' financial position, results of operations, and cash flows. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The independent accountant's report on applying agreed upon procedures follows this report.

Mize & Houser Company PA

Certified Public Accountants

December 1, 2017
Lawrence, KS



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education
Unified School District No. 497
Lawrence, Kansas

We have performed the procedures enumerated below, which were agreed to by the Unified School District No. 497 (the District), Lawrence, Kansas, solely to assist the District in evaluating the Statement of Cash Receipts and Cash Disbursements of the Cordley Elementary School Activity Funds for the year ended June 30, 2017, and determining compliance with certain Kansas statutes. The Board of Education and administration of the District is responsible for the District's accounting records. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and findings are as follows:

1. Cash Receipts. We randomly selected sixty students from independently maintained files and for those students, determined the status of fees that they had incurred during the school year by tracing cash receipts from the receipt book to the records and from the records to the bank statement. As of June 30, 2017, these fees could be paid, waived or unpaid. Of the sixty students that we selected, three had unpaid fees as of June 30, 2017, related to the current year. The total of estimated unpaid fees at June 30, 2017 for Cordley Elementary School was \$2,501.65. No discrepancies were noted.

We recommend continuous monitoring of cash receipting procedures to ensure that adequate separation of duties is maintained. This means that the same person should not have both physical and accounting control over cash receipts.

2. Cash Disbursements. For all fourteen cash disbursements processed by the school during the fiscal year, we attempted to trace the disbursements from the records to the related invoice, the bank statement and cancelled check and reviewed the propriety of the disbursements. We were unable to view canceled checks due to the type of bank account maintained. Of the fourteen disbursements tested, the following discrepancies were noted:

- a. Four disbursements were missing all supporting documentation.
- b. One voided check was missing.

We recommend that proper supporting documentation be maintained for all disbursements. Additionally, we recommend the District work with the bank to provide access to images of canceled checks.

3. Encumbrances and Accounts Payable. We have examined evidence of outstanding encumbrances and accounts payable. The evidence is consistent with the related amount shown on the financial statement.

4. Year-End Cash. We performed a proof of cash for the year and have tied the ending cash balance to the year-end bank reconciliation and other documents evidencing year-end cash. No discrepancies were noted.

5. Comparison of Current Year Financial Statements to Prior Year. We compared total cash receipts, total cash disbursements, outstanding encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year. No unexplained variances were found.

6. Compliance with Kansas Statutes. We performed procedures, including those discussed above, to determine compliance with certain Kansas statutes. No discrepancies were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education and administration of the District and is not intended to be and should not be used by anyone other than those specified parties.

Mike Houser: Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS

UNIFIED SCHOOL DISTRICT NO. 497
Cordley Elementary School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balance <u>July 1, 2016</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Cash Balance <u>June 30, 2017</u>
<u>Student Organizations</u>				
Chess Club	\$ 200	\$ -	\$ 200	\$ -
Total Student Organizations	<u>200</u>	<u>-</u>	<u>200</u>	<u>-</u>
 <u>District Activity Funds</u>				
Library Media	\$ 13	\$ 82	\$ 95	\$ -
Instructional Enhancement	-	531	494	37
Yearbook	-	1,799	1,799	-
Total District Activity Funds	<u>13</u>	<u>2,412</u>	<u>2,388</u>	<u>37</u>
 <u>Fees Funds</u>				
Student Fees - BMT	-	8,618	8,618	-
Activity Trip Transportation	-	2,004	2,004	-
Total Fees and User Charges	<u>-</u>	<u>10,622</u>	<u>10,622</u>	<u>-</u>
 <u>Revolving Accounts</u>				
Petty Cash	-	1,000	669	331
Clearing Account	-	2,404	2,404	-
Sales Tax	-	187	187	-
Total Revolving Accounts	<u>-</u>	<u>3,591</u>	<u>3,260</u>	<u>331</u>
Total Activity Funds	<u>\$ 13</u>	<u>\$ 16,625</u>	<u>\$ 16,270</u>	<u>\$ 368</u>

See Accountant's Compilation Report.

Unified School District No. 497
Liberty Memorial Central Middle School
Lawrence, Kansas
Financial Statements
For the Year Ended June 30, 2017

LAWRENCE SCHOOL DISTRICT NO. 497
LIBERTY MEMORIAL CENTRAL MIDDLE SCHOOL
ACTIVITY FUNDS

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Preliminary Draft

ACCOUNTANT'S COMPILATION REPORT

Board of Education
Unified School District No. 497
Lawrence, Kansas

Management is responsible for the accompanying Statement of Cash Receipts and Cash Disbursements of the Liberty Memorial Central Middle School Activity Funds – Kansas regulatory basis as of and for the year ended June 30, 2017, as listed in the table of contents and for determining that the Kansas regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Statement of Cash Receipts and Cash Disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Statement of Cash Receipts and Cash Disbursements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Liberty Memorial Central Middle School Activity Funds' financial position, results of operations, and cash flows. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The independent accountant's report on applying agreed upon procedures follows this report.

Mize & Houser Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education
Unified School District No. 497
Lawrence, Kansas

We have performed the procedures enumerated below, which were agreed to by the Unified School District No. 497 (the District), Lawrence Kansas, solely to assist the District in evaluating the Statement of Cash Receipts and Cash Disbursements of the Liberty Memorial Central Middle School Activity Funds for the year ended June 30, 2017, and determining compliance with certain Kansas statutes. The Board of Education and administration of the District is responsible for the District's accounting records. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and findings are as follows:

1. Cash Receipts. We randomly selected sixty students from independently maintained files and for those students, determined the status of fees that they had incurred during the school year by tracing cash receipts from the receipt book to the records and from the records to the bank statement. As of June 30, 2017, these fees could be paid, waived or unpaid. Of the sixty students selected, none had unpaid fees as of June 30, 2017 related to the current school year. The total unpaid fees at June 30, 2017 for Liberty Memorial Central Middle School were \$13,629.38. No discrepancies were noted.

We recommend continuous monitoring of cash receipting procedures to ensure that adequate separation of duties is maintained. This means that the same person should not have both physical and accounting control over cash receipts.

2. Cash Disbursements. For sixty randomly selected cash disbursements, we traced the disbursements from the records to the related invoice, the bank statement and cancelled check and reviewed the propriety of the disbursements. We noted five instances for which the required purchase requisition approval was missing. No other discrepancies were noted.

We recommend that all disbursements be properly authorized prior to purchase.

3. Encumbrances and Accounts Payable. We have examined evidence of outstanding encumbrances and accounts payable. The evidence is consistent with the related amount shown on the financial statement.

4. Year-End Cash. We performed a proof of cash for the year and have tied the ending cash balance to the year-end bank reconciliation and other documents evidencing year-end cash. No discrepancies were noted. However, we recommend that the school review its listing of outstanding checks and void those which are no longer expected to be cashed.

5. Comparison of Current Year Financial Statements to Prior Year. We compared total cash receipts, total cash disbursements, outstanding encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year. No unexplained variances found.

6. Compliance with Kansas Statutes. We performed procedures, including those discussed above, to determine compliance with certain Kansas statutes. No discrepancies were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education and administration of the District and is not intended to be and should not be used by anyone other than those specified parties.

Mike Houser: Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS

UNIFIED SCHOOL DISTRICT NO. 497
 Liberty Memorial Central Middle School
 Activity Funds
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2017

	Cash Balance <u>July 1, 2016</u>	Cash Receipts	Cash Disbursements	Cash Balance <u>June 30, 2017</u>
<u>Student Organizations</u>				
Excalibur	\$ 5,554	\$ 2,137	\$ 1,180	\$ 6,511
Pep Club	61	-	-	61
Speech & Drama	2,532	2,206	2,072	2,666
Garden Club	810	-	50	760
Builder's Club	8	-	-	8
Student Council	1,128	1,798	1,502	1,424
Freshman Fund	197	-	-	197
Yearbook	2,520	3,513	2,569	3,464
Black Leadership Group	148	-	-	148
Red Ribbon	310	-	-	310
National Junior Honor Society	329	-	-	329
Science Olympiad	247	-	-	247
History Day	1,393	-	-	1,393
Model UN/Gifted	82	730	630	182
Math Olympiad	22	-	-	22
Chess Club	235	-	177	58
Total Student Activity Funds	<u>15,576</u>	<u>10,384</u>	<u>8,180</u>	<u>17,780</u>
<u>District Activity Funds</u>				
Opportunity Central	\$ -	\$ 35,254	\$ 35,254	\$ -
Central Development Funds	-	123	123	-
Athletics	-	109	109	-
Music Department	-	26	26	-
P.E. Department	-	53	53	-
Volleyball Program	-	19	19	-
Wrestling Program	-	207	207	-
Boys Basketball Program	-	627	627	-
Girls Basketball Program	-	241	241	-
Football Program	-	885	885	-
Awards and Recognitions	-	34	34	-
Total District Activity Funds	<u>-</u>	<u>37,578</u>	<u>37,578</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 497
 Liberty Memorial Central Middle School
 Activity Funds
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2017

	Cash Balance <u>July 1, 2016</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Cash Balance <u>June 30, 2017</u>
<u>Fee Funds</u>				
Instrumental Rental/ Maintenance Fee	\$ -	\$ 1,999	\$ 1,999	\$ -
Co-Circular Fee	-	1,425	1,425	-
Student Fees- BMT	-	12,015	12,015	-
Activity Trip Transportation Fee	-	1,294	1,294	-
Lost/Damaged Textbooks	-	132	132	-
Participation Fee	-	1,623	1,623	-
Fee Overpayment	-	143	143	-
Library	-	99	99	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fee Funds	-	18,730	18,730	-
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Revolving Accounts</u>				
Petty Cash	-	4,895	3,630	1,265
Clearing Account	-	699	699	-
Sales Tax	-	932	932	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revolving Accounts	-	6,526	5,261	1,265
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Trust Funds</u>				
Tom Olin Memorial	105	-	105	-
Teresa Lail Memorial	258	-	258	-
Duver Memorial	736	-	736	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Trust Funds	1,099	-	1,099	-
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 16,675</u>	<u>\$ 73,218</u>	<u>\$ 70,848</u>	<u>\$ 19,045</u>

Unified School District No. 497
Lawrence Free State High School
Lawrence, Kansas
Financial Statements
For the Year Ended June 30, 2017

LAWRENCE SCHOOL DISTRICT NO. 497
LAWRENCE FREE STATE HIGH SCHOOL
ACTIVITY FUNDS

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Preliminary Draft



MIZE & HOUSER
COMPANY_{P.A.}

ACCOUNTANT'S COMPILATION REPORT

Board of Education
Unified School District No. 497
Lawrence, Kansas

Management is responsible for the accompanying Statement of Cash Receipts and Cash Disbursements of the Lawrence Free State High School Activity Funds – Kansas regulatory basis as of and for the year ended June 30, 2017, as listed in the table of contents and for determining that the Kansas regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Statement of Cash Receipts and Cash Disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Statement of Cash Receipts and Cash Disbursements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Lawrence Free State High School Activity Funds' financial position, results of operations, and cash flows. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The independent accountant's report on applying agreed upon procedures follows this report.

Mize & Houser: Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS



MIZE & HOUSER
COMPANY P.A.

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education
Unified School District No. 497
Lawrence, Kansas

We have performed the procedures enumerated below, which were agreed to by the Unified School District No. 497 (the District), Lawrence Kansas, solely to assist the District in evaluating the Statement of Cash Receipts and Cash Disbursements of the Lawrence Free State High School Activity Funds for the year ended June 30, 2017, and determining compliance with certain Kansas statutes. The Board of Education and administration of the District is responsible for the District's accounting records. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and findings are as follows:

1. Cash Receipts. We randomly selected sixty students from independently maintained files and for those students, determined the status of fees that they had incurred during the school year by tracing cash receipts from the receipt book to the records and from the records to the bank statement. As of June 30, 2017, these fees could be paid, waived or unpaid. Of the sixty students that we selected, none had unpaid fees as of June 30, 2017, related to the current school year. The total of unpaid fees at June 30, 2017 for Lawrence Free State High School was \$61,393.29. No discrepancies were noted.

We recommend continuous monitoring of cash receipting procedures to ensure that adequate separation of duties is maintained. This means that the same person should not have both physical and accounting control over cash receipts.

2. Cash Disbursements. For sixty randomly selected cash disbursements, we traced the disbursements from the records to the related invoice, the bank statement and canceled check and reviewed the propriety of the disbursements. We noted two disbursement for which an invoice or other supporting documentation was missing. No other discrepancies were noted.

We recommend that all proper supporting documentation be maintained for all disbursements.

3. Encumbrances and Accounts Payable. We have examined evidence of outstanding encumbrances and accounts payable. The evidence is consistent with the related amount shown on the financial statement.

4. Year-End Cash. We performed a proof of cash for the year and have tied the ending cash balance to the year-end bank reconciliation and other documents evidencing year-end cash. No discrepancies were noted. However, we recommend that the school review its listing of outstanding checks and void those which are no longer expected to be cashed. Also, it was noted that the school has an outstanding receipt from the district that has been on the books for a couple of years. We recommend that this receipt is either written off or paid by the district.

5. Comparison of Current Year Financial Statements to Prior Year. We compared total cash receipts, total cash disbursements, outstanding encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year. No unexplained variances exceeding 25 percent were found.

6. Compliance with Kansas Statutes. We performed procedures, including those discussed above, to determine compliance with certain Kansas statutes. No instances of non-compliance with Kansas statutes were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education and administration of the District and is not intended to be and should not be used by anyone other than those specified parties.

Mike Houser: Company PA

Certified Public Accountants

December 1, 2017
Lawrence, KS

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence Free State High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Cash Balances June 30, 2017
<u>Student Organizations</u>				
Advanced Placement/Knowledge Master	\$ 1,000	\$ -	\$ -	\$ 1,000
Anime	136	-	-	136
Badminton Club	4	-	-	4
Bike Club	42	-	-	42
Book Club	140	-	-	140
Business Professionals	791	-	-	791
Chess Club	522	-	-	522
Class of 2001	500	-	-	500
Class of 2006	500	-	-	500
Class of 2007	500	-	500	-
Class of 2008	500	-	-	500
Class of 2009	500	-	-	500
Class of 2010	500	-	-	500
Class of 2012	500	-	-	500
Class of 2013	500	-	-	500
Class of 2014	103	-	-	103
Class of 2015	734	-	234	500
Class of 2016	29	471	-	500
Class of 2017	-	450	450	-
Class of 2019	243	-	-	243
Class of 2020	-	535	-	535
Computer Club	344	-	-	344
Cup Cake Club	213	488	134	567
Diversity Club	223	761	830	154
Environmental Club	69	209	209	69
Family Career & Community Leaders of America	1,048	4,520	5,148	420
Fellowship of Christian Athletes	264	-	-	264
Firebird Productions	3,908	1,748	948	4,708
Free State Yoga Club	42	-	32	10
French Club	198	-	-	198
Future Farmers of America	1,010	10,931	8,024	3,917
FYI	340	301	395	246
Geography Club	2	-	-	2
JAG - Jobs for American's Graduate	-	252	130	122
Key Club	1,008	1,296	1,479	825
Latin Club	-	466	460	6
Lawrence Free Poetry Club	48	3,911	1,080	2,879
Math Team	11	120	131	-
National Honor Society	8,751	9,846	7,135	11,462
Native American Club	41	115	-	156
Philosophy Club	17	-	-	17
Pre-Med Club	100	-	-	100
Random Acts of Kindness	495	-	-	495
Science Olympiad	71	1,279	698	652
Spanish Club	6	-	-	6
STEP	16	-	-	16
Student Council	11,391	36,285	34,233	13,443
Sweater Club	34	-	-	34
Thespians	2,652	4,126	4,628	2,150
Tolkien Club	620	21	329	312
VICA/CIT	1,228	-	-	1,228
Writers Club	551	-	-	551
YARC-Youth Against Rape Culture	46	-	-	46
Young Democrats Club	97	-	-	97
Young Explorers Club	-	38	26	12
Total Student Organizations	<u>42,588</u>	<u>78,169</u>	<u>67,233</u>	<u>53,524</u>

See Accountant's Compilation Report.

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence Free State High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Cash Balances June 30, 2017
<u>Special Projects</u>				
Baseball Account	\$ 23,280	\$ 15,426	\$ 38,706	\$ -
Cap & Gown Rental	-	11,601	11,601	-
Camera Rental & Repair	1,557	190	1,747	-
Model UN	302	15,160	15,462	-
Free State Football	5,609	11,749	17,358	-
Free State Boys Soccer	2,240	16,278	18,518	-
Firebird Fund	183	4,065	4,248	-
Engineering Club - Special Projects	1,835	2,240	4,075	-
Free State Girls Soccer	2,946	10,918	13,864	-
Free State Girls Basketball	2,152	3,629	5,781	-
Parking Fines	1,455	2,592	4,047	-
Free State Boys Basketball	610	14,675	15,285	-
Student Planners	2,675	35	2,710	-
Free State Cross Country/Track	1,667	66,344	68,011	-
Special Education	3,597	-	3,597	-
Free State Boys Tennis	367	64	431	-
Free State Girls Tennis	593	128	721	-
Kelly Petry - Firebird Brick Fund	200	-	200	-
Golf	975	2,720	3,695	-
Girls Golf	683	1,078	1,761	-
Battle of the Bands	773	-	773	-
Grounds Beautification	721	-	721	-
Green & Silver	244	1,000	1,244	-
LINK	621	611	1,232	-
Autism	147	-	147	-
Freddie's Friends	43	-	43	-
SLEIPS	1,267	1,826	3,093	-
Can We Talk	175	-	175	-
LEAP	232	-	232	-
Shop Projects/Schwager	726	1,113	1,839	-
Free State Football (Additional)	74	-	74	-
Free State Softball	18,404	15,613	34,017	-
Testing Fund	2,694	46,977	49,671	-
Jewelry/Metal	2,297	290	2,587	-
Band Program (Additional)	1,991	43,375	45,366	-
Baseball (Additional)	1,769	-	1,769	-
Gay/Straight Alliance	111	-	111	-
Welding/Industrial Technology	56	-	56	-
Special Track Program	2,080	3,511	5,591	-
Free State Wrestling	173	1,350	1,523	-
Cartridge Recyclers	253	-	253	-
Volleyball	5,558	5,346	10,904	-
Winter Game Intramurals	449	-	449	-
Winter Classic Program	-	2,876	2,876	-
Firebird Pride	467	-	467	-
The Early Bird	302	482	784	-
Renaissance Committee	361	2,064	2,425	-
Faculty FS Gear	-	2,417	2,417	-
Guidance Team Special Account	-	3,040	3,040	-
Bowling	3,437	3,280	6,717	-
Photo Enrichment	620	-	620	-
Girls Swim/Dive	-	7,600	7,600	-
Boys Swim/Dive	1,330	6,933	8,263	-
River City Baseball	2,875	20,843	23,718	-
Band Trip 2016-2017	-	94,072	94,072	-
Orchestra Trip 2018-2019	-	2,300	2,300	-
CORE/DUB Club	400	-	400	-
Total Special Projects	103,576	445,811	549,387	-

See Accountant's Compilation Report.

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence Free State High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances <u>July 1, 2016</u>	Cash Receipts	Cash Disbursements	Cash Balances <u>June 30, 2017</u>
<u>District Activity Funds</u>				
Activity Tickets	\$ -	\$ 42,187	\$ 42,187	\$ -
Athletics-Gate Receipts	1,800	207,579	209,199	180
AVID	-	1,291	1,291	-
Band	-	15,282	15,282	-
Vocal	-	52,587	52,587	-
Orchestra	-	11,431	11,431	-
Coca Cola Commissions	-	5,755	5,755	-
Debate/Forensics	-	8,701	8,701	-
DECA	-	7,739	7,739	-
Theater	-	18,343	18,343	-
Free State Enhancement	-	5,282	5,282	-
Media/Field Trip	-	17,241	17,241	-
Newspaper-Free Press	100	4,382	4,482	-
Parking Permits	-	24,815	24,815	-
Scholars Bowl	-	1,099	1,099	-
Cheerleaders	-	45,645	45,645	-
Encore Gate Receipts	-	61,143	61,143	-
Color Guard	-	203	203	-
Officials	-	40,929	40,929	-
Total District Activity Funds	<u>1,900</u>	<u>571,634</u>	<u>573,354</u>	<u>180</u>
<u>Fee Funds</u>				
Lost Text Books/Fines	-	2,330	2,330	-
Instrumental Rental Fee	-	1,801	1,801	-
Miscellaneous Fines/Fees	-	321	321	-
Participation Fee-Sport	-	25,327	25,327	-
Co-Curricular Fee	-	8,560	8,560	-
Student Fees	-	94,541	94,541	-
Activity Trip Transportation	-	9,815	9,815	-
Course Fees	-	7,730	7,730	-
Library Fines & Fees	-	256	256	-
Total Fee Funds	<u>-</u>	<u>150,681</u>	<u>150,681</u>	<u>-</u>
<u>Revolving Accounts</u>				
Petty Cash	541	959	96	1,404
Clearing Account	-	2,390	2,390	-
Sales Tax	-	30,527	30,527	-
Total Revolving Accounts	<u>541</u>	<u>33,876</u>	<u>33,013</u>	<u>1,404</u>
Total Activity Funds	<u>\$ 148,605</u>	<u>\$ 1,280,171</u>	<u>\$ 1,373,668</u>	<u>\$ 55,108</u>

Unified School District No. 497

Lawrence High School

Lawrence, Kansas

Financial Statements

For the Year Ended June 30, 2017

LAWRENCE SCHOOL DISTRICT NO. 497
LAWRENCE HIGH SCHOOL
ACTIVITY FUNDS

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Preliminary Draft



MIZE & HOUSER
COMPANY_{P.A.}

ACCOUNTANT'S COMPILATION REPORT

Board of Education
Unified School District No. 497
Lawrence, Kansas

Management is responsible for the accompanying Statement of Cash Receipts and Cash Disbursements of the Lawrence High School Activity Funds – Kansas regulatory basis as of and for the year ended June 30, 2017, as listed in the table of contents and for determining that the Kansas regulatory basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying Statement of Cash Receipts and Cash Disbursements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Statement of Cash Receipts and Cash Disbursements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the Lawrence High School Activity Funds' financial position, results of operations, and cash flows. Accordingly, this financial statement is not designed for those who are not informed about such matters.

The independent accountant's report on applying agreed upon procedures follows this report.

Mize & Houser Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS



MIZE & HOUSER
COMPANY_{P.A.}

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Education
Unified School District No. 497
Lawrence, Kansas

We have performed the procedures enumerated below, which were agreed to by the Unified School District No. 497 (the District), Lawrence Kansas, solely to assist the District in evaluating the Statement of Cash Receipts and Cash Disbursements of the Lawrence High School Activity Funds for the year ended June 30, 2017, and determining compliance with certain Kansas statutes. The Board of Education and administration of the District is responsible for the District's accounting records. The sufficiency of these procedures is solely the responsibility of the District. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and findings are as follows:

1. Cash Receipts. We randomly selected sixty students from independently maintained files and for those students, determined the status of fees that they had incurred during the school year by tracing cash receipts from the receipt book to the records and from the records to the bank statement. As of June 30, 2017, these fees could be paid, waived or unpaid. Of the sixty students that we selected, two students had unpaid fees as of June 30, 2017 related to the current school year. The total of unpaid fees at June 30, 2017, for Lawrence High School was \$59,304.07. No other discrepancies were noted.

We recommend continuous monitoring of cash receipting procedures to ensure that adequate separation of duties is maintained. This means that the same person should not have both physical and accounting control over cash receipts.

2. Cash Disbursements. For sixty randomly selected cash disbursements, we traced the disbursements from the records to the related invoice, the bank statement and canceled check and reviewed the propriety of the disbursements. We noted one disbursement for which an invoice or other supporting documentation was missing. No other discrepancies were noted.

We recommend that all proper supporting documentation be maintained for all disbursements.

3. Encumbrances and Accounts Payable. We have examined evidence of outstanding encumbrances and accounts payable. The evidence is consistent with the related amount shown on the financial statement.

4. Year-End Cash. We performed a proof of cash for the year and have tied the ending cash balance to the year-end bank reconciliation and other documents evidencing year-end cash. No discrepancies were noted. We recommend that the school review its listing of outstanding checks and void those which are no longer expected to be cashed.

5. Comparison of Current Year Financial Statements to Prior Year. We compared total cash receipts, total cash disbursements, outstanding encumbrances and accounts payable, and ending unencumbered cash balance for the current year with the same financial statement items for the prior year. No unexplained variances were found.

6. Compliance with Kansas Statutes. We performed procedures, including those discussed above, to determine compliance with certain Kansas statutes. No instances of non-compliance with Kansas statutes were noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Education and administration of the District and is not intended to be and should not be used by anyone other than those specified parties.

Mike Houser: Company PA

Certified Public Accountants

December 1, 2017

Lawrence, KS

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Cash Balances June 30, 2017
<u>Student Organizations</u>				
American Indian/Intertribal Club	\$ 500	\$ 120	\$ 529	\$ 91
At Risk	-	400	-	400
Auto/Power Mech Club/Skills USA	-	941	-	941
AVID	237	205	441	1
Chess Club	1,253	-	71	1,182
DECA Club	215	269	244	240
Environmental/Recycle Club	354	-	-	354
Facility Improvement	-	1,726	205	1,521
FCCLA	263	150	36	377
French Club	115	224	23	316
French Chicago Trip	250	-	-	250
Future Farmers of America	73	234	-	307
Gay & Straight/Total Equality Alliance	214	126	-	340
GCTL/FYI	910	1,552	196	2,266
Geography Club	115	20	-	135
Habitat for Humanity Club	447	677	650	474
HALO - Hispanic American Leadership Org	1,020	18	603	435
International Club	1,402	-	-	1,402
Jewelry Shop	952	-	363	589
Latin Club	58	816	858	16
Media Club	-	455	-	455
Mud Volleyball	-	1,580	1,580	-
Musical Festival	-	5,099	5,099	-
National Art Honor Society	6	100	-	106
National Honor Society	328	1,010	1,338	-
Pink Out	324	1,292	1,316	300
Rome Trip	7,060	4,100	9,368	1,792
Slam/Spoken Word Poetry Club	45	-	-	45
Spanish Club	7	-	-	7
SPED-ED Room	244	-	198	46
Spirit Squad Booster	-	596	-	596
Student Council	1,841	17,183	13,025	5,999
Walt Whitman Fund	277	-	-	277
Young Feminists	121	290	411	-
Harry Potter Club	-	204	2	202
Young Democrats	63	-	-	63
Total Student Organizations	18,694	39,387	36,556	21,525

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Cash Balances June 30, 2017
<u>District Activity Funds</u>				
Activity Tickets	\$ -	\$ 22,604	\$ 22,604	\$ -
Athletics-Gate Receipts	-	113,128	113,128	-
Band	-	11,599	11,599	-
Bowling	-	2,257	2,257	-
Boys Swimming	-	10,249	10,249	-
Budget Newspaper	7	14,332	14,339	-
Spirit/Cheer & Pom	-	36,650	36,650	-
CTE Photo Skills	-	1,383	1,383	-
C-Tran Program	-	221	221	-
Debate	-	4,209	4,209	-
Drama/Musical Production	-	15,978	15,978	-
Forensics	-	5,518	5,518	-
Girls Golf	-	1,377	1,377	-
Girls Swimming	-	9,546	9,546	-
Gymnastics	-	2,660	2,660	-
IPS	-	1,690	1,690	-
Orchestra	-	20,997	20,997	-
Red and Black Yearbook - Other	-	15,199	15,199	-
Red and Black Yearbook - Sales	-	19,695	19,695	-
Scholars Bowl	-	1,803	1,803	-
Showtime Gate Receipts	-	32,287	32,287	-
Track	-	2,530	2,530	-
Lawrence Youth Symphony	-	5,251	5,251	-
Vocal Music (Sinfonia)	-	10,567	10,567	-
Total District Activity Funds	<u>7</u>	<u>361,730</u>	<u>361,737</u>	<u>-</u>
<u>Special Projects</u>				
After Prom	-	5,113	5,113	-
Baseball Program	-	21,577	21,577	-
Boys Basketball Program	-	5,890	5,890	-
Boys Soccer Program	-	14,760	14,760	-
Cap N Gown	-	8,319	8,319	-
Cross Country Program	-	1,875	1,875	-
Culinary	-	260	260	-
French IV Trip	-	246	246	-
Gala	-	12,348	12,348	-
Girls Basketball Program	-	7,624	7,624	-
Girls Soccer Program	-	3,573	3,573	-
Heart of a Lion/Parking	-	3,020	3,020	-
History Day Competition	-	3,142	3,142	-

LAWRENCE SCHOOL DISTRICT NO. 497
Lawrence High School
Activity Funds
Statement of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2017

	Cash Balances July 1, 2016	Cash Receipts	Cash Disbursements	Cash Balances June 30, 2017
<u>Special Projects, continued</u>				
Intramurals	\$ -	\$ 234	\$ 234	\$ -
LHS Strength and Conditioning	-	2,271	2,271	-
Link Crew	-	557	557	-
Model UN	-	9,887	9,887	-
Music Student Accounts	-	91,275	91,275	-
Paws for Pals/Can We Talk	-	2,625	2,625	-
Softball Program	-	15,360	15,360	-
Tennis Program	-	2,720	2,720	-
Testing	-	43,910	43,910	-
Volleyball Program	-	9,090	9,090	-
Welding Projects	-	242	242	-
Woodshop Projects	-	1,077	1,077	-
Total Special Projects	-	266,995	266,995	-
<u>Fee Funds</u>				
Auto Mechanics	-	5,615	5,615	-
Activity Trip Transportation Fee	-	8,049	8,049	-
Participation Fee	-	15,787	15,787	-
Co-Curricular Fee	-	7,191	7,191	-
Instructional Maintenance Fee	-	3,357	3,357	-
Miscellaneous Fines/Fees	-	300	300	-
Course Fees	-	5,200	5,200	-
Library Books	-	8	8	-
Textbook damaged/lost fees	-	727	727	-
Student Fees	-	67,186	67,186	-
Total Fee Funds	-	113,420	113,420	-
<u>Revolving Accounts</u>				
Petty Cash	750	1,403	753	1,400
Overpayment	-	703	703	-
Sales Tax	-	16,742	16,742	-
Total Revolving Accounts	750	18,848	18,198	1,400
Total Activity Funds	\$ 19,451	\$ 800,380	\$ 796,906	\$ 22,925

See Accountant's Compilation Report.