

Bowling Green R-1 School District
Statement of Receipts, Disbursements and Changes in Cash Basis Fund Balance
Governmental Funds
Year Ended June 30, 2016

	General Fund	Teacher's Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Receipts:				
Local	\$ 3,990,292	\$ 1,187,358	\$ 526,355	\$ 5,704,005
County	1,343,606	49,330	46,721	1,439,657
State	955,921	3,638,980	-	4,594,901
Federal	394,877	681,549	-	1,076,426
Non-current	-	868	23,300	24,168
Total Receipts	\$ 6,684,696	\$ 5,558,085	\$ 596,376	\$ 12,839,157
Disbursements:				
Instruction	\$ 1,319,427	\$ 5,880,780	\$ 27,371	\$ 7,227,578
Guidance	4,296	250,029	-	254,325
Health, Psych, Speech	81,521	-	-	81,521
Improvement of Instruction	9,737	1,967	-	11,704
Professional Development	72,785	-	-	72,785
Media Services	59,770	97,489	-	157,259
Board of Education Services	125,059	-	-	125,059
Executive Administration	172,806	117,608	7,338	297,752
Building Level Administration	697,723	502,970	-	1,200,693
Business, internal, fiscal services	677	-	-	677
Operation of Plant	952,569	-	63,919	1,016,488
Pupil Transportation	443,896	-	84,724	528,620
Disabled Transportation Services	1,489	-	-	1,489
Early Childhood Special Ed Transportation	11,208	-	-	11,208
Food Services	777,825	-	27,975	805,800
Community Services	55,253	46,172	-	101,425
Principal retirement, interest and fiscal charges	-	-	634,012	634,012
Total Disbursements	\$ 4,786,041	\$ 6,897,015	\$ 845,339	\$ 12,528,395
Receipts Over/ (Under) Expenditures Paid	\$ 1,898,655	\$ (1,338,930)	\$ (248,963)	\$ 310,762
Other Financing Sources (Uses):				
Transfers	(1,869,665)	1,330,574	539,091	-
Net Change in Fund Balance	\$ 28,990	\$ (8,356)	\$ 290,128	\$ 310,762
Cash Basis Fund Balance, July 1, 2015	3,361,515	8,356	679,125	4,048,996
Cash Basis Fund Balance, June 30, 2016	\$ 3,390,505	\$ -	\$ 969,253	\$ 4,359,758

Independent Auditor's Report

Board of Education
Bowling Green R-1 School District

We have audited the combined statement of receipts, disbursements and changes in cash basis fund balance of Bowling Green R-1 School District for the year ended June 30, 2016. We have also audited the financial statements of the District as of and for the year ended June 30, 2016 and have issued our report thereon dated October 25, 2016. Those financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on those financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts in the financial statements. An audit also includes assessing the accounting principles used and significant statement presentation. We believe our audit provides a reasonable basis for our opinion.

This statement was prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the combined statement presented above presents fairly the receipts, disbursements and changes in cash basis fund balance of such funds of Bowling Green R-1 School District for the year ended June 30, 2016, in accordance with the cash basis of accounting.

Wade Stables P.C.
Wade Stables P.C.
Certified Public Accountants

Hannibal, Missouri
November 6, 2016