

HICKORY COUNTY R-I SCHOOL DISTRICT
 STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES –
 GOVERNMENTAL FUNDS – MODIFIED CASH BASIS
 Year Ended June 30, 2016

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
RECEIPTS					
Local	\$ 1,637,895	\$ 673,924	\$ 413,919	\$ 32,099	\$ 2,757,837
County	148,293	28,104	63,664	-	240,061
State	387,030	2,661,791	-	158,561	3,207,382
Federal	650,930	158,017	-	-	808,947
Other	13,247	-	-	-	13,247
TOTAL RECEIPTS	2,837,395	3,521,836	477,583	190,660	7,027,474
DISBURSEMENTS					
Instruction	997,955	2,894,534	-	17,652	3,910,141
Student services	66,457	124,746	-	-	191,203
Instructional staff support	8,395	115,814	-	-	124,209
Building administration	93,517	198,573	-	-	292,090
General administration	198,632	175,004	-	-	373,636
Operation of plant	543,930	-	-	16,207	560,137
Transportation	495,136	1,064	-	24,171	520,371
Food service	343,699	-	-	1,981	345,680
Community services	37,060	69,410	-	-	106,470
Facilities acquisition and construction	-	-	-	123,117	123,117
Debt service	-	-	1,702,965	7,532	1,710,497
TOTAL DISBURSEMENTS	2,784,781	3,579,145	1,702,965	190,660	8,257,551
EXCESS (DEFICIT) OF RECEIPTS OVER DISBURSEMENTS					
	52,614	(57,309)	(1,225,382)	-	(1,230,077)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	57,309	-	-	57,309
Operating transfers (out)	(57,309)	-	-	-	(57,309)
TOTAL OTHER FINANCING SOURCES (USES)	(57,309)	57,309	-	-	-
(DEFICIT) OF RECEIPTS AND OTHER SOURCES OVER DISBURSEMENTS AND OTHER (USES)					
	(4,695)	-	(1,225,382)	-	(1,230,077)
FUND BALANCE, July 1, 2015	3,030,660	-	1,587,082	300,000	4,917,742
FUND BALANCE, June 30, 2016	\$ 3,025,965	\$ -	\$ 361,700	\$ 300,000	\$ 3,687,665

A copy of the audit report is available for inspection and examination in the office of the Superintendent of the Hickory County R-1 School District between the hours of 8am and 3pm on the days that school is in session.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hickory County R-I School District's basic financial statements. The data contained under Other Financial Information, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The Other Financial Information and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

KPM CPAs, PC

KPM CPAs, PC
 Springfield, Missouri
 October 23, 2016