

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2009

CLUBINE AND RETTELE, CHARTERED
CERTIFIED PUBLIC ACCOUNTANTS
Salina, Kansas

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2009

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UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended June 30, 2009

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INDEPENDENT AUDITORS' REPORT



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To the Board of Education
Unified School District No. 330
Eskridge, Kansas

We have audited the accompanying financial statements of Unified School District No. 330, as of and for the fiscal year ended June 30, 2009. These financial statements are the responsibility of Unified School District No. 330 management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial comparative information has been derived from Unified School District No. 330's financial statements and, in our report dated July 19, 2008, we expressed a qualified opinion on the respective financial statements which were prepared using accounting practices prescribed or permitted by the State of Kansas.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*, prescribed by the Division of Accounts and Reports of the State of Kansas. Those standards require that we plan and perform the 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 and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described more fully in Note 2, Unified School District No. 330 has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 330 as of June 30, 2009, the changes in its financial position, or where applicable, its cash flows for the year then ended. Further, Unified School District No. 330 has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of Unified School District No. 330, and their respective cash receipts and disbursements, and budgetary results for the fiscal year then ended, on the basis of accounting described in Note 2.

The financial statements include prior year partial comparative information. Such information does not include all of the information required to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Unified School District No. 330's financial statements for the fiscal year ended June 30, 2008, from which such partial information was derived.

Clubine and Rettele, Chartered

Salina, Kansas
December 11, 2009

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Summary of Cash Receipts, Expenditures, and Unencumbered Cash - Statutory Basis
For the Fiscal Year Ended June 30, 2009

Funds	Beginning		Cash Receipts	Expenditures	Ending		Outstanding	
	Unencumbered Cash Balance	Cash			Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance	
Governmental Type Funds:								
General Funds								
* General	\$ (242,751.00)	\$ 4,368,760.01	\$ 4,405,280.01	\$ (279,271.00)	\$ 64,675.33	\$ (214,595.67)		
* Supplemental General	12,345.21	905,721.89	950,000.00	(31,932.90)	2,583.26	(29,349.64)		
Special Revenue Funds								
At Risk	-	186,120.00	186,120.00	-	-	-		
Bilingual Education	-	1,500.00	1,500.00	-	-	-		
Capital Outlay	700,123.21	341,044.03	185,204.30	855,962.94	26,615.40	882,578.34		
Driver Training	35,146.16	5,105.32	12,529.18	27,722.30	-	27,722.30		
Food Service	69,981.72	259,927.71	242,675.81	87,233.62	-	87,233.62		
Professional Development	75,341.77	11,784.44	8,914.33	78,211.88	405.48	78,617.36		
Special Education	713,275.08	1,317,971.08	1,160,616.86	870,629.30	2,625.84	873,255.14		
Vocational Education	-	327,162.12	327,162.12	-	-	-		
Health Care Reserve	102,462.33	315,002.35	236,823.85	180,640.83	7,823.75	180,640.83		
KPERS Special Retirement	-	278,696.53	278,696.53	-	-	-		
Contingency Reserve	269,893.32	170,634.68	-	440,528.00	-	440,528.00		
Textbook	19,046.78	21,730.04	21,997.01	18,779.81	1,227.67	20,007.48		
Carl Perkins Title I	-	15,000.00	14,677.97	322.03	-	322.03		
Title I	-	73,591.00	73,591.00	-	-	-		
Title IIA	-	18,101.00	18,101.00	-	-	-		
Title IID	-	703.00	703.00	-	-	-		
Title IV	-	1,597.00	1,597.00	-	-	-		
MVHS After School	869.75	-	-	869.75	-	869.75		
SRSA Small Rural Schools Grant	-	38,159.00	38,159.00	-	-	-		
Earlino Starbird Library Grant	164,035.24	1,061.17	3,792.08	161,304.33	-	161,304.33		
Gifts and Grants	2,447.67	7,000.00	6,560.99	2,886.68	-	2,886.68		
District Activity Funds	11,059.14	36,498.88	36,123.55	11,434.47	-	11,434.47		
Debt Service Funds								
Bond and Interest	545,383.04	483,647.06	487,825.00	541,205.10	-	541,205.10		
Nonexpendable Trust Funds								
Bud Weems Memorial	-	3,895.78	-	3,895.78	-	3,895.78		
Chase Hodges Memorial	7,520.97	363.90	1,000.00	6,884.87	-	6,884.87		
Total Reporting Entity (Excluding Agency Funds)	\$ 2,486,180.39	\$ 9,190,777.99	\$ 8,699,650.59	\$ 2,977,307.79	\$ 105,956.73	\$ 3,083,264.52		
Composition of Cash:			Checking Accounts					
			Agency Funds per Statement 4					
			Total Reporting Entity(Excluding Agency Funds)					

* General Funds presented per Kansas Municipal Audit Guide. For Statutory Basis presentation of these funds see Note # 11

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Summary of Expenditures, Actual and Budget - Statutory Basis
For the Fiscal Year Ended June 30, 2009

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General	\$ 4,643,124.00	\$ (237,844.00)	\$ -	\$ 4,405,280.00	\$ 4,405,280.01	\$ 0.01
Supplemental General	950,000.00	-	-	950,000.00	950,000.00	-
Special Revenue Funds						
At Risk	226,970.00	-	-	226,970.00	186,120.00	(40,850.00)
Bilingual Education	1,887.00	-	-	1,887.00	1,500.00	(387.00)
Capital Outlay	549,615.00	-	-	549,615.00	185,204.30	(364,410.70)
Driver Training	43,732.00	-	-	43,732.00	12,529.18	(31,202.82)
Food Service	310,224.00	-	-	310,224.00	242,675.81	(67,548.19)
Professional Development	79,812.00	-	-	79,812.00	8,914.33	(70,897.67)
Special Education	1,664,081.00	-	-	1,664,081.00	1,160,616.86	(503,464.14)
Vocational Education	375,000.00	-	-	375,000.00	327,162.12	(47,837.88)
KPERS Special Retirement	312,792.00	-	-	312,792.00	278,696.53	(34,095.47)
Bond and Interest	488,025.00	-	-	488,025.00	487,825.00	(200.00)

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

Eskridge, Kansas

General Fund

Statement of Cash Receipts and Expenditures, Actual and Budget

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 536,999.44	\$ 537,249.62	\$ 516,573.00	\$ 20,676.62
Delinquent	15,433.91	8,047.14	13,896.00	(5,848.86)
Motor Vehicle Tax	-	1,138.45	-	1,138.45
Mineral Tax	442.50	520.80	300.00	220.80
State Aid	3,305,193.00	3,162,165.00	3,341,318.00	(179,153.00)
State Aid Special Education	672,492.00	659,639.00	771,037.00	(111,398.00)
Total Cash Receipts	<u>4,530,560.85</u>	<u>4,368,760.01</u>	<u>\$ 4,643,124.00</u>	<u>\$ (274,363.99)</u>
Expenditures				
Instruction	1,623,915.12	1,760,818.56	\$ 2,066,441.00	\$ (305,622.44)
Student Support Services	80,201.90	78,085.85	84,083.00	(5,997.15)
Instructional Support Services	141,280.53	132,650.67	158,716.00	(26,065.33)
General Administration	184,930.87	(149.00)	-	(149.00)
School Administration	333,386.51	355,020.45	390,544.00	(35,523.55)
Operations and Maintenance	426,415.07	1,553.24	-	1,553.24
Transportation	320,850.24	298,793.30	426,053.00	(127,259.70)
Other Supplemental Service	59,989.63	80,269.40	82,180.00	(1,910.60)
Operating Transfers	1,327,252.01	1,698,237.51	1,435,107.00	263,130.54
Adjustment to Comply with Legal Max	-	-	(237,844.00)	237,844.00
Total Expenditures	<u>4,498,221.88</u>	<u>4,405,280.01</u>	<u>\$ 4,405,280.00</u>	<u>\$ 0.01</u>
Receipts Over (Under) Expenditures	32,338.97	(36,520.00)		
Unencumbered Cash, Beginning	<u>(275,089.97)</u>	<u>(242,751.00)</u>		
Unencumbered Cash, Ending	<u>\$ (242,751.00)</u>	<u>\$ (279,271.00)</u>		

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

Eskridge, Kansas

Supplemental General Fund

Statement of Cash Receipts and Expenditures, Actual and Budget

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 426,661.61	\$ 578,958.28	\$ 591,940.00	\$ (12,981.72)
Delinquent	9,746.60	7,688.64	11,205.00	(3,516.36)
Motor Vehicle	44,982.48	50,235.59	52,429.00	(2,193.41)
Recreational Vehicle	814.10	855.38	932.00	(76.62)
State Aid	254,948.00	267,984.00	312,680.00	(44,696.00)
Total Cash Receipts	<u>737,152.79</u>	<u>905,721.89</u>	<u>\$ 969,186.00</u>	<u>\$ (63,464.11)</u>
Expenditures				
Instruction	60,988.94	(22,376.94)	\$ -	\$ (22,376.94)
Student Support Services	389.81	1,453.00	1,453.00	-
General Administration	5,769.48	190,947.21	235,205.00	(44,257.79)
Operations and Maintenance	155,749.64	521,734.61	673,342.00	(151,607.39)
Other Supplemental Services	591.00	-	-	-
Operating Transfers	504,511.13	258,242.12	40,000.00	218,242.12
Total Expenditures	<u>728,000.00</u>	<u>950,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	9,152.79	(44,278.11)		
Unencumbered Cash, Beginning	<u>3,192.42</u>	<u>12,345.21</u>		
Unencumbered Cash, Ending	<u>\$ 12,345.21</u>	<u>\$ (31,932.90)</u>		

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

Eskridge, Kansas

At Risk Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 186,770.00	\$ 186,120.00	\$ 226,970.00	\$ (40,850.00)
Expenditures				
Instruction	185,131.77	186,120.00	\$ 222,405.00	\$ (36,285.00)
Student Transportation Service	1,638.23	-	4,565.00	(4,565.00)
Total Expenditures	186,770.00	186,120.00	\$ 226,970.00	\$ (40,850.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas

Statement 3

Bilingual Education Fund
 Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis
 For the Fiscal Year Ended June 30, 2009
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 1,750.00	\$ 1,500.00	\$ 1,887.00	\$ (387.00)
Expenditures				
Instruction	1,750.00	1,500.00	\$ 1,887.00	\$ (387.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

Eskridge, Kansas

Capital Outlay Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 147,448.62	\$ 147,038.93	\$ 145,909.00	\$ 1,129.93
Delinquent	3,308.65	2,644.25	3,842.00	(1,197.75)
Motor Vehicle	14,401.97	21,768.91	20,311.00	1,457.91
Recreational Vehicle	256.96	333.31	361.00	(27.69)
State Aid	30,583.00	29,630.00	29,745.00	(115.00)
Interest	18,908.00	5,474.77	8,947.00	(3,472.23)
Other Sources	10,855.00	-	-	-
Operating Transfers	130,000.00	134,153.86	549,615.00	(415,461.14)
Total Cash Receipts	<u>355,762.20</u>	<u>341,044.03</u>	<u>\$ 758,730.00</u>	<u>\$ (417,685.97)</u>
Expenditures				
Instruction	23,499.00	14,723.75	\$ 100,000.00	\$ (85,276.25)
Support Services	16,643.35	26,710.73	50,000.00	(23,289.27)
Operations and Maintenance	12,984.70	31,193.63	130,000.00	(98,806.37)
Transportation	73,518.00	90,114.19	130,000.00	(39,885.81)
Facility Acquisition and Construction	15,890.37	22,462.00	139,615.00	(117,153.00)
Total Expenditures	<u>142,535.42</u>	<u>185,204.30</u>	<u>\$ 549,615.00</u>	<u>\$ (364,410.70)</u>
Receipts Over (Under) Expenditures	213,226.78	155,839.73		
Unencumbered Cash, Beginning	<u>486,896.43</u>	<u>700,123.21</u>		
Unencumbered Cash, Ending	<u>\$ 700,123.21</u>	<u>\$ 855,962.94</u>		

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

Eskridge, Kansas

Driver Training Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 3,080.00	\$ 1,634.00	\$ 4,644.00	\$ (3,010.00)
Fees	4,400.00	3,276.00	3,000.00	276.00
Interest	1,050.96	195.32	942.00	(746.68)
Total Cash Receipts	<u>8,530.96</u>	<u>5,105.32</u>	<u>\$ 8,586.00</u>	<u>\$ (3,480.68)</u>
Expenditures				
Instruction	6,069.40	4,947.96	\$ 12,229.00	\$ (7,281.04)
Support Services	-	-	250.00	(250.00)
Vehicle Operating Service	156.72	7,581.22	31,253.00	(23,671.78)
Total Expenditures	<u>6,226.12</u>	<u>12,529.18</u>	<u>\$ 43,732.00</u>	<u>\$ (31,202.82)</u>
Receipts Over (Under) Expenditures	2,304.84	(7,423.86)		
Unencumbered Cash, Beginning	<u>32,841.32</u>	<u>35,146.16</u>		
Unencumbered Cash, Ending	<u>\$ 35,146.16</u>	<u>\$ 27,722.30</u>		

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

Eskridge, Kansas

Food Service Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 3,132.65	\$ 3,051.88	\$ 3,090.00	\$ (38.12)
Federal Aid	104,590.75	111,744.94	100,922.00	10,822.94
Local Receipts	135,866.65	143,780.95	130,975.00	12,805.95
Operating Transfers	4,419.00	-	310,224.00	(310,224.00)
Interest	8,004.80	1,349.94	5,280.00	(3,930.06)
Total Cash Receipts	<u>256,013.85</u>	<u>259,927.71</u>	<u>\$ 550,491.00</u>	<u>\$ (290,563.29)</u>
Expenditures				
Food Service Operation	<u>249,160.21</u>	<u>242,675.81</u>	<u>\$ 310,224.00</u>	<u>\$ (67,548.19)</u>
Receipts Over (Under) Expenditures	6,853.64	17,251.90		
Unencumbered Cash, Beginning	<u>63,128.08</u>	<u>69,981.72</u>		
Unencumbered Cash, Ending	<u>\$ 69,981.72</u>	<u>\$ 87,233.62</u>		

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 3

Professional Development Fund
Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 952.00	\$ 1,308.00	\$ 2,000.00	\$ (692.00)
Interest	3,946.23	476.44	2,470.00	(1,993.56)
Operating Transfers	20,000.00	10,000.00	-	10,000.00
Total Cash Receipts	<u>24,898.23</u>	<u>11,784.44</u>	<u>\$ 4,470.00</u>	<u>\$ 7,314.44</u>
Expenditures				
Support Services	<u>11,315.64</u>	<u>8,914.33</u>	<u>\$ 79,812.00</u>	<u>\$ (70,897.67)</u>
Receipts Over (Under) Expenditures	13,582.59	2,870.11		
Unencumbered Cash, Beginning	<u>61,759.18</u>	<u>75,341.77</u>		
Unencumbered Cash, Ending	<u>\$ 75,341.77</u>	<u>\$ 78,211.88</u>		

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

Eskridge, Kansas

Special Education Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Medicaid/Other Reserve Grants	\$ 8,062.68	\$ 96,926.72	\$ -	\$ 96,926.72
Federal Aid	-	119,369.00	119,369.00	-
Operating Transfers	1,052,520.76	1,096,909.00	811,037.00	285,872.00
Interest	20,236.29	4,766.36	20,400.00	(15,633.64)
Total Cash Receipts	<u>1,080,819.73</u>	<u>1,317,971.08</u>	<u>\$ 950,806.00</u>	<u>\$ 367,165.08</u>
Expenditures				
Instruction	742,147.78	858,242.00	\$ 1,297,938.00	\$ (439,696.00)
Student Support Services	105,873.24	123,731.38	150,031.00	(26,299.62)
Instructional Support Staff	1,956.65	16,466.42	15,558.00	908.42
School Administration	71,249.59	72,020.60	74,222.00	(2,201.40)
Operations and Maintenance	448.05	-	500.00	(500.00)
Vehicle Operating Services	90,488.52	90,156.46	125,832.00	(35,675.54)
Total Expenditures	<u>1,012,163.83</u>	<u>1,160,616.86</u>	<u>\$ 1,664,081.00</u>	<u>\$ (503,464.14)</u>
Receipts Over (Under) Expenditures	68,655.90	157,354.22		
Unencumbered Cash, Beginning	<u>644,619.18</u>	<u>713,275.08</u>		
Unencumbered Cash, Ending	<u>\$ 713,275.08</u>	<u>\$ 870,629.30</u>		

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

Eskridge, Kansas

Vocational Education Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis
For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 304,892.85	\$ 327,162.12	\$ 375,000.00	\$ (47,837.88)
Expenditures				
Instruction	272,014.69	298,643.92	\$ 344,624.00	\$ (45,980.08)
Instructional Support Staff	10,357.16	5,242.20	6,200.00	(957.80)
Support Services	2,653.00	-	-	-
School Administration	3,183.00	3,279.00	3,279.00	-
Operations and Maintenance	16,685.00	17,264.00	18,164.00	(900.00)
Other Supplemental Services	-	2,733.00	2,733.00	-
Total Expenditures	<u>304,892.85</u>	<u>327,162.12</u>	<u>\$ 375,000.00</u>	<u>\$ (47,837.88)</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Health Care Reserve Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Employee Contributions	\$ 282,297.13	\$ 271,523.00
Other Local Sources	2,652.25	3,660.18
Stop Loss Reimbursement	-	9,110.32
Interest on Idle Funds	688.95	708.85
Operating Transfers	-	30,000.00
Total Cash Receipts	<u>285,638.33</u>	<u>315,002.35</u>
Expenditures	<u>333,181.60</u>	<u>236,823.85</u>
Receipts Over (Under) Expenditures	(47,543.27)	78,178.50
Unencumbered Cash, Beginning	<u>150,005.60</u>	<u>102,462.33</u>
Unencumbered Cash, Ending	<u>\$ 102,462.33</u>	<u>\$ 180,640.83</u>

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

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas

Statement 3

KPERS Special Retirement Fund
 Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis
 For the Fiscal Year Ended June 30, 2009
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 250,234.08	\$ 278,696.53	\$ 312,792.00	\$ (34,095.47)
Expenditures				
KPERS Retirement	250,234.08	278,696.53	\$ 312,792.00	\$ (34,095.47)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

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

Eskridge, Kansas

Contingency Reserve Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ 131,410.53	\$ 170,634.68
Expenditures	-	-
Receipts Over (Under) Expenditures	131,410.53	170,634.68
Unencumbered Cash, Beginning	<u>138,482.79</u>	<u>269,893.32</u>
Unencumbered Cash, Ending	<u>\$ 269,893.32</u>	<u>\$ 440,528.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Textbook Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 21,226.55	\$ 21,730.04
Expenditures	<u>2,179.77</u>	<u>21,997.01</u>
Receipts Over (Under) Expenditures	19,046.78	(266.97)
Unencumbered Cash, Beginning	<u>-</u>	<u>19,046.78</u>
Unencumbered Cash, Ending	<u>\$ 19,046.78</u>	<u>\$ 18,779.81</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Early Childhood Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 8,379.00	\$ -
Expenditures		
Instruction	<u>8,379.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Carl Perkins Title I Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ -	\$ 15,000.00
Expenditures		
Instruction	-	6,308.50
Support Services	-	8,369.47
Total Expenditures	-	14,677.97
Receipts Over (Under) Expenditures	-	322.03
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 322.03

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

Eskridge, Kansas

Title I Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 74,248.00	\$ 73,591.00
Expenditures		
Instruction	72,569.21	62,332.36
Support Services	-	3,701.83
General Administration	9,221.76	7,556.81
Total Expenditures	<u>81,790.97</u>	<u>73,591.00</u>
Receipts Over (Under) Expenditures	(7,542.97)	-
Unencumbered Cash, Beginning	<u>7,542.97</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

Eskridge, Kansas

Title IIA Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 18,092.00	\$ 18,101.00
Expenditures		
Instructional Support Services	<u>18,092.00</u>	<u>18,101.00</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

Eskridge, Kansas

Title IID Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 741.00	\$ 703.00
Expenditures		
Student Support Services	741.00	703.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

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

Eskridge, Kansas

Title IV Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 2,108.00	\$ 1,597.00
Expenditures		
Instruction	<u>2,108.00</u>	<u>1,597.00</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Title V Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 900.00	\$ -
Expenditures		
Instruction	<u>900.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 3

Title VI-B Special Education Fund
Statement of Cash Receipts and Expenditures - Statutory Basis
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 103,449.00	\$ -
Expenditures		
Instruction	<u>103,449.00</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 3

Title VI-B Continuous Improvement Fund
Statement of Cash Receipts and Expenditures - Statutory Basis
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 9,615.00	\$ -
Expenditures		
Instruction	<u>11,783.53</u>	<u>-</u>
Receipts Over (Under) Expenditures	(2,168.53)	-
Unencumbered Cash, Beginning	<u>2,168.53</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

MVHS After School Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Grant	\$ -	\$ -
Expenditures		
Student Support Services	<u>1,630.25</u>	<u> -</u>
Receipts Over (Under) Expenditures	(1,630.25)	-
Unencumbered Cash, Beginning	<u>2,500.00</u>	<u>869.75</u>
Unencumbered Cash, Ending	<u>\$ 869.75</u>	<u>\$ 869.75</u>

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 3

SRSA Small Rural Schools Grant Fund
Statement of Cash Receipts and Expenditures - Statutory Basis
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 41,964.94	\$ 38,159.00
Expenditures		
Instruction	<u>40,539.69</u>	<u>38,159.00</u>
Receipts Over (Under) Expenditures	1,425.25	-
Unencumbered Cash, Beginning	<u>(1,425.25)</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Earlnor Starbird Library Grant Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 5,299.46	\$ 1,061.17
Expenditures		
Library Services	<u>11,367.77</u>	<u>3,792.08</u>
Receipts Over (Under) Expenditures	(6,068.31)	(2,730.91)
Unencumbered Cash, Beginning	<u>170,103.55</u>	<u>164,035.24</u>
Unencumbered Cash, Ending	<u>\$ 164,035.24</u>	<u>\$ 161,304.33</u>

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

UNIFIED SCHOOL DISTRICT NO. 330

Statement 3

Eskridge, Kansas

Gifts and Grants Fund

Statement of Cash Receipts and Expenditures - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Gifts and Grants	\$ 7,407.89	\$ 7,000.00
Expenditures	<u>6,874.84</u>	<u>6,560.99</u>
Receipts Over (Under) Expenditures	533.05	439.01
Unencumbered Cash, Beginning	<u>1,914.62</u>	<u>2,447.67</u>
Unencumbered Cash, Ending	<u>\$ 2,447.67</u>	<u>\$ 2,886.68</u>

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

Eskridge, Kansas

Bond and Interest Fund

Statement of Cash Receipts and Expenditures, Actual and Budget - Statutory Basis

For the Fiscal Year Ended June 30, 2009

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts				
Ad Valorem Tax	\$ 303,959.35	\$ 330,949.31	\$ 320,876.00	\$ 10,073.31
Delinquent Tax	12,998.77	9,095.50	7,735.00	1,360.50
Motor Vehicle Tax	58,621.01	47,156.87	48,453.00	(1,296.13)
Recreational Vehicle Tax	1,070.12	800.26	861.00	(60.74)
State Aid	97,935.00	92,649.00	92,687.00	(38.00)
Other	-	-	208.00	(208.00)
Interest	17,179.15	2,996.12	7,695.00	(4,698.88)
Total Receipts	<u>491,763.40</u>	<u>483,647.06</u>	<u>\$ 478,515.00</u>	<u>\$ 5,132.06</u>
Expenditures				
Principal and Interest Payments	489,825.00	487,825.00	\$ 487,825.00	\$ -
Commission & Postage	-	-	200.00	(200.00)
Total Expenditures	<u>489,825.00</u>	<u>487,825.00</u>	<u>\$ 488,025.00</u>	<u>\$ (200.00)</u>
Receipts Over (Under) Expenditures	1,938.40	(4,177.94)		
Unencumbered Cash, Beginning	<u>543,444.64</u>	<u>545,383.04</u>		
Unencumbered Cash, Ending	<u>\$ 545,383.04</u>	<u>\$ 541,205.10</u>		

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas

Statement 3

Non Expendable Trust - Bud Weems Memorial Fund
Statement of Cash Receipts and Expenditures - Statutory Basis
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	\$ 3,895.78
Expenditures	-	-
Receipts Over (Under) Expenditures	-	3,895.78
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ 3,895.78

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

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas

Statement 3

Nonexpendable Trust - Chase Hodges Memorial Fund
 Statement of Cash Receipts and Expenditures - Statutory Basis
 For the Fiscal Year Ended June 30, 2009
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Memorial Donations	\$ -	\$ 300.00
Interest	255.09	63.90
Total Cash Receipts	<u>255.09</u>	<u>363.90</u>
Expenditures	<u>-</u>	<u>1,000.00</u>
Receipts Over (Under) Expenditures	255.09	(636.10)
Unencumbered Cash, Beginning	<u>7,265.88</u>	<u>7,520.97</u>
Unencumbered Cash, Ending	<u>\$ 7,520.97</u>	<u>\$ 6,884.87</u>

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

Eskridge, Kansas

Agency Funds

Statement of Cash Receipts and Cash Disbursements - Statutory Basis

For the Fiscal Year Ended June 30, 2009

Student Organizations Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Mission Valley Junior High School				
Just Say No Club	\$ 488.66	\$ 28.30	\$ -	\$ 516.96
Band	38.79	2.27	-	41.06
Class of 2012	226.82	12.90	239.72	-
Class of 2013	67.20	2,126.94	2,114.44	79.70
Elementary Activities	1,249.98	802.75	890.16	1,162.57
Junior High Activities	628.71	1,020.61	389.98	1,259.34
Konza Club	148.01	282.52	374.50	56.03
Media Center	894.77	3,867.35	4,579.21	182.91
YAR Account	-	2,001.02	1,624.82	376.20
Pep Club	358.86	20.81	-	379.67
School Improvements	267.09	12.15	279.24	(0.00)
Science Club	164.20	14.52	-	178.72
Subtotal Mission Valley Middle School	<u>4,533.09</u>	<u>10,192.14</u>	<u>10,492.07</u>	<u>4,233.16</u>
Mission Valley High School				
Class of 2006	1,030.72	-	1,030.72	-
Class of 2007	216.19	-	216.19	-
Class of 2008	130.52	-	130.52	-
Class of 2009	230.26	12.05	184.93	57.38
Class of 2010	807.38	9,107.30	7,958.45	1,956.23
Class of 2011	246.72	239.74	-	486.46
Class of 2012	-	240.23	-	240.23
Art	8.31	0.45	-	8.76
Boys Basketball	60.13	7,634.30	6,662.80	1,031.63
Junior High Boys Basketball	925.19	499.95	623.94	801.20
Cheerleaders	450.17	3,812.07	4,016.16	246.08
Junior High Cheerleaders	968.42	7,671.93	7,972.82	667.53
Concessions	-	26,088.20	26,088.20	-
Concession Equipment	-	1,032.34	-	1,032.34
Drama	710.28	431.66	785.96	355.98
F.C.C.L.A.	181.58	1,716.01	1,639.58	258.01
F.F.A.	7,829.39	38,350.67	37,171.82	9,008.24
F.C.A.	37.84	351.43	287.50	101.77
Girls Basketball	142.56	540.27	189.00	493.83
Junior High Girls Basketball	24.23	438.09	460.30	2.02
Greenhouse	2,295.22	1,903.09	366.79	3,831.52
Head Hunters Club	1,934.74	5,449.26	4,012.14	3,371.86
Kays	1,216.18	1,605.16	1,765.45	1,055.89
Letterman's Club	2,104.89	4,055.04	4,394.06	1,765.87
Library	10.00	29.81	23.00	16.81
Music	1,284.62	5,768.23	4,492.89	2,559.96
MV Improvement	3,001.30	2,228.34	3,506.57	1,723.07
National Honor Society	266.92	708.11	558.72	416.31
Student Need Grant	-	104.19	-	104.19
Student Council	1,416.86	12,822.00	12,893.20	1,345.66

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

Eskridge, Kansas

Agency Funds

Statement of Cash Receipts and Cash Disbursements - Statutory Basis

For the Fiscal Year Ended June 30, 2009

Student Organizations Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Mission Valley High (Cont.)				
Baseball	\$ 19.65	\$ 1,364.86	\$ 1,374.48	\$ 10.03
Pep Club	313.29	1,824.98	1,970.01	168.26
SADD	1,219.38	576.19	910.40	885.17
Spanish Club	227.44	12.09	-	239.53
College Bowl	41.52	2.09	35.00	8.61
Drill Team	958.35	13,063.56	12,882.88	1,139.03
FBLA	8.11	164.38	141.42	31.07
Forensics	1,960.68	1,452.93	2,415.96	997.65
Industrial Arts Projects	962.11	1,712.22	2,352.09	322.24
Power Lifting Club	230.41	12.27	-	242.68
Softball	105.87	2,148.21	2,252.18	1.90
Sport Posters	2,493.84	505.99	188.75	2,811.08
Track	57.02	281.71	277.58	61.15
Volleyball	1,168.51	2,417.61	1,886.46	1,699.66
Junior High Girls Volleyball	74.94	884.33	424.76	534.51
Junior High Football	1,079.77	1,462.43	1,069.90	1,472.30
Junior High Track	1.66	0.08	-	1.74
Wrestling	-	348.48	346.25	2.23
Subtotal Mission Valley High School	<u>38,453.17</u>	<u>161,074.33</u>	<u>155,959.83</u>	<u>43,567.67</u>
Total Student Organization Funds	<u>42,986.26</u>	<u>171,266.47</u>	<u>166,451.90</u>	<u>47,800.83</u>
Sales Tax Funds				
Mission Valley High School	<u>-</u>	<u>5,410.72</u>	<u>5,410.72</u>	<u>-</u>
Total Agency Funds	<u>\$ 42,986.26</u>	<u>\$ 176,677.19</u>	<u>\$ 171,862.62</u>	<u>\$ 47,800.83</u>

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

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas
 District Activity Funds

Summary of Cash Receipts, Expenditures, and Unencumbered Cash - Statutory Basis
 For the Fiscal Year Ended June 30, 2009

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
Mission Valley	\$ 4,809.07	\$ 25,531.10	\$ 27,298.16	\$ 3,042.01	\$ -	\$ 3,042.01
School Projects						
Mission Valley	1,146.86	66.47	-	1,213.33	-	1,213.33
Student Pop	1,982.94	1,670.66	30.00	3,623.60	-	3,623.60
Calculator Rental	457.87	6,195.59	6,608.41	45.05	-	45.05
Annual	116.44	377.00	77.35	416.09	-	416.09
Vo Ag Projects	2,545.96	2,658.06	2,109.63	3,094.39	-	3,094.39
Pepsi						
Subtotals School Projects	6,250.07	10,967.78	8,825.39	8,392.46	-	8,392.46
Total District Activity Funds	\$ 11,059.14	\$ 36,498.88	\$ 36,123.55	\$ 11,434.47	\$ -	\$ 11,434.47

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENTS
June 30, 2009

Note 1 Reporting Entity

Unified School District No. 330 is a municipal corporation governed by an elected seven-member board.

Note 2 Basis of Accounting

Statutory Basis of Accounting. The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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

Departure from Accounting Principles Generally Accepted in the United States of America. The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the district are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

The financial statements include partial prior-year comparative information. Such information does not include all of the information required to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Unified School District No. 330's financial statements for the fiscal year ended June 30, 2008, from which such partial information was derived.

Note 3 Budgetary Information

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

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 2009

Note 3 Budgetary Information (Cont.)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the district for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

Health Care Reserve Fund	Title V Fund
Contingency Reserve Fund	Title VI-B Special Education Fund
Textbook Fund	Title VI-B Continuous Improvement Fund
Early Childhood Fund	MVHS After School Fund
Carl Perkins Title I Fund	SRSA Small Rural Schools Grant Fund
Title I Fund	Earlnor Starbird Library Grant Fund
Title IIA Fund	Gifts and Grants Fund
Title IID Fund	District Activity Funds
Title IV Fund	

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

Note 4 Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The district has no other policies that would further limit interest rate risk.

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas
 NOTES TO FINANCIAL STATEMENTS (Cont.)
 June 30, 2009

Note 4 Deposits and Investments (Cont.)

K.S.A. 12-1675 limits the district's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The district has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S. A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The district has not designated a "peak period." All deposits were legally secured at June 30, 2009.

Deposits. At June 30, 2009, the district's carrying amount of deposits and investments was \$3,131,065.35 and the bank balance was \$3,504,937.97. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance \$356,968.66 was covered by federal depository insurance, and the balance of \$3,147,969.31 was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Note 5 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	At-Risk Fund	K.S.A. 72-6428	\$ 186,120.00
General Fund	Bilingual Education Fund	K.S.A. 72-6428	1,500.00
General Fund	Capital Outlay Fund	K.S.A. 72-6428	134,153.86
General Fund	Professional Development Fund	K.S.A. 72-6428	10,000.00
General Fund	Special Education Fund	K.S.A. 72-6428	838,666.88
General Fund	Vocational Education Fund	K.S.A. 72-6428	327,162.12
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	170,634.68
General Fund	Health Care Reserve Fund	K.S.A. 72-6428	30,000.00
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	258,242.12

Note 6 Defined Benefit Pension Plan

Plan Description. The district contributes to the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 2009

Note 6 Defined Benefit Pension Plan (Cont.)

-Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 7.37% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2009, 2008, and 2007 were \$242,277,363.00, \$220,815,154.00, and \$192,425,626.00, respectively, equal to the required contributions for each year.

Note 7 Other Post Employment Benefits

As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium (unless certain criteria have been met for the first year of retirement), conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

For retirees who are currently full-time certified teachers of the district having at least twenty years or more teaching experience in Unified School District No. 330 and provide proof of retirement according to KPERS rules and regulations has a portion of their health insurance costs paid by the district for their first year of retirement. The retirees are responsible for the balance of the premium. During the fiscal year ended June 30, 2009, one employee participated in this plan and the total cost to the district was \$3,720.00.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the district makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the district under this program. The American Recovery and Reinvestment Act of 2009 (ARRA) requires employers and ultimately the federal government to make premium assistance payments for COBRA health plan continuation coverage to certain assistant eligible individuals (AEI) whose employment is involuntarily terminated on a date between September 1, 2008 and December 31, 2009. Under ARRA, the AEI pays 35% of the premium instead of 100% for a nine month period. The district had no qualifying individuals for this period.

Note 8 Compensated Absences

The district provides compensation for absences. For an in-depth understanding, the policy in its entirety should be reviewed. District policy is to recognize the costs of compensated absences when paid.

Note 9 Termination Benefits

A retiring teacher in the district having served at least five years in Unified School District No. 330 and eligible for KPERS retirement benefits will receive a bonus of \$1,200.00. There were no employees participating in this plan for this year.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 2009

Note 10 Subsequent Events

The district's management has evaluated events and transactions occurring after June 30, 2009 through December 11, 2009. The aforementioned date represents the date the financial statements were available to be issued.

Note 11 Compliance With Statutes

K.S.A. 10-1113 required that each fund comply with the cash-basis laws of the State of Kansas. No commitments or indebtedness should be incurred unless there is available cash in the fund. K.S.A. 10-116A exempts expenditures by school districts that are in excess of current revenues if the deficit in revenues is caused by the late distribution of state aid. The General Fund expenditures exceeded the fund balance due to the final June state aid payment for the fiscal year ended June 30, 2009 being disbursed by the State of Kansas in July 2009. The June state aid payment received in July 2009 was \$279,271.00 for the General Fund and \$62,491.00 for the Supplemental General Fund.

K.S.A. 72-6417(d) and K.S.A. 72-6434(d) require the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30, 2009, as a receipt for the school year ending on June 30, 2009. The following pages show the revenue as required by these statutes.

UNIFIED SCHOOL DISTRICT NO. 330
Eskridge, Kansas
NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 2009

Note 11 Compliance with Statutes (Cont.)

Statutory Revenue and Expenditures - Statutory and Budget
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

	General Fund			
	Prior Year Statutory Transactions	Statutory Transactions	Current Year	
			Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 536,999.44	\$ 537,249.62	\$ 516,573.00	\$ 20,676.62
Delinquent	15,433.91	8,047.14	13,896.00	(5,848.86)
Motor Vehicle Tax	-	1,138.45	-	1,138.45
Mineral Tax	442.50	520.80	300.00	220.80
State Aid	3,266,544.00	3,198,685.00	3,341,318.00	(142,633.00)
State Aid Special Education	672,492.00	659,639.00	771,037.00	(111,398.00)
Total Cash Receipts	<u>4,491,911.85</u>	<u>4,405,280.01</u>	<u>\$ 4,643,124.00</u>	<u>\$ (237,843.99)</u>
Expenditures				
Instruction	1,623,915.12	1,760,818.56	2,066,441.00	(305,622.44)
Student Support Services	80,201.90	78,085.85	84,083.00	(5,997.15)
Instructional Support Services	141,280.53	132,650.67	158,716.00	(26,065.33)
General Administration	184,930.87	(149.00)	-	(149.00)
School Administration	333,386.51	355,020.45	390,544.00	(35,523.55)
Operations and Maintenance	426,415.07	1,553.24	-	1,553.24
Transportation	320,850.24	298,793.30	426,053.00	(127,259.70)
Other Supplemental Service	59,989.63	80,269.40	82,180.00	(1,910.60)
Operating Transfers	1,327,252.01	1,698,237.54	1,435,107.00	263,130.54
Adjustment to Comply with Legal Max	-	-	(237,844.00)	237,844.00
Legal General Fund Budget	<u>4,498,221.88</u>	<u>4,405,280.01</u>	<u>\$ 4,405,280.00</u>	<u>\$ 0.01</u>
Receipts Over (Under) Expenditures	(6,310.03)	-		
Unencumbered Cash, Beginning	<u>6,310.03</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

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

UNIFIED SCHOOL DISTRICT NO. 330
Esksridge, Kansas

NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 2009

Note 11 Compliance with Statutes (Cont.)

Statutory Revenue and Expenditures - Statutory and Budget
For the Fiscal Year Ended June 30, 2009
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

Supplemental General Fund

	Prior Year Statutory Transactions	Current Year		Variance Over Under
		Statutory Transactions	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 426,661.61	\$ 578,958.28	\$ 591,940.00	\$ (12,981.72)
Delinquent	9,746.60	7,688.64	11,205.00	(3,516.36)
Motor Vehicle	44,982.48	50,235.59	52,429.00	(2,193.41)
Recreational Vehicle	814.10	855.38	932.00	(76.62)
State Aid	257,421.00	312,455.00	312,680.00	(225.00)
Total Cash Receipts	<u>739,625.79</u>	<u>950,192.89</u>	<u>\$ 969,186.00</u>	<u>\$ (18,993.11)</u>
Expenditures				
Instruction	60,988.94	(22,376.94)	-	(22,376.94)
Student Support Services	389.81	1,453.00	1,453.00	-
General Administration	5,769.48	190,947.21	235,205.00	(44,257.79)
Operations and Maintenance	155,749.64	521,734.61	673,342.00	(151,607.39)
Other Supplemental Service	591.00	-	-	-
Operating Transfers	504,511.13	258,242.12	40,000.00	218,242.12
Total Expenditures	<u>728,000.00</u>	<u>950,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	11,625.79	192.89		
Unencumbered Cash, Beginning	<u>18,739.42</u>	<u>30,365.21</u>		
Unencumbered Cash, Ending	<u>\$ 30,365.21</u>	<u>\$ 30,558.10</u>		

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

UNIFIED SCHOOL DISTRICT NO. 330
 Eskridge, Kansas
 NOTES TO FINANCIAL STATEMENTS (Cont.)
 June 30, 2009

Note 12 Long-Term Debt

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2009, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds Series 2002	4.0%/6.0%	12/27/2002	\$ 6,820,000.00	9/1/2024	\$ 6,280,000.00	\$ -	\$ 205,000.00	\$ -	\$ 6,075,000.00	\$ 282,825.00
Capital Leases										
Blue Bird Bus	4.29%	5/9/2005	49,250.00	8/9/2008	2,894.81	-	2,894.81	-	-	15.63
Copiers	10.75%	1/17/2009	45,494.50	12/18/2013	45,322.89	-	7,934.47	-	37,388.42	3,626.20
			94,744.50		48,217.70	-	10,829.28	-	37,388.42	3,641.83
Total Contractual Indebtedness			\$ 6,914,744.50		6,328,217.70	-	215,829.28	-	6,112,388.42	286,466.83
Compensated Absences					556,641.31	-	-	8,528.21	548,113.10	-
Total Long-Term Debt					\$ 6,884,859.01	\$ -	\$ 215,829.28	\$ 8,528.21	\$ 6,660,501.52	\$ 286,466.83

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2010	2011	2012	2013	2014	2015-2019	2020-2024	2025	Total
Principal:									
General Obligation Bonds	\$ 225,000.00	\$ 240,000.00	\$ 255,000.00	\$ 275,000.00	\$ 295,000.00	\$ 1,780,000.00	\$ 2,430,000.00	\$ 575,000.00	\$ 6,075,000.00
Capital Leases	10,201.73	11,281.95	8,548.98	5,205.72	2,150.04	-	-	-	37,388.42
Total Principal	235,201.73	251,281.95	263,548.98	280,205.72	297,150.04	1,780,000.00	2,430,000.00	575,000.00	6,112,388.42
Interest:									
General Obligation Bonds	269,925.00	255,975.00	241,125.00	225,225.00	208,125.00	793,612.50	369,600.00	11,500.00	2,375,087.50
Capital Leases	3,505.22	2,356.56	1,170.69	525.99	52.17	-	-	-	7,610.65
Total Interest	273,430.22	258,331.56	242,295.69	225,750.99	208,177.17	793,612.50	369,600.00	11,500.00	2,382,698.15
Total Principal and Interest	\$ 508,631.95	\$ 509,613.53	\$ 505,844.67	\$ 505,956.71	\$ 505,327.21	\$ 2,573,612.50	\$ 2,799,600.00	\$ 586,500.00	\$ 8,495,086.57