

UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

June 30, 2012

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
June 30, 2012

ADMINISTRATION

Elizabeth Reust - Superintendent

DawnThyfault - Clerk

Vickie Dinkel - Treasurer

BOARD MEMBERS

Darlene Jones - President

Thomas Nuckols - Vice President

Jay Friend

Nathan Grebowiec

Gene Hedding

Amy Tuttle

Donna Brown

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
June 30, 2012

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MAPES & MILLER LLP

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 270
Plainville, KS 67663

We have audited the summary statement of cash receipts, expenditures, and unencumber cash balances of Unified School District No. 270, Plainville, Kansas as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

The financial statement does not include financial data for the District's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for this component unit to be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component unit. The District has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component unit, although not reasonably determinable, is presumed to be material.

As described more fully in Note 1, the District has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of 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 statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, is presumed to be material.

In our opinion, because of the omission of the component unit, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 270, Plainville, Kansas, as of June 30, 2012, or the respective changes in its financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Primary Government of the Unified School District No. 270, Plainville, Kansas, as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund statements of cash receipts and expenditures-actual and budget, summary of cash receipts and cash disbursements-agency funds and statement of cash receipts, expenditures and unencumbered cash-district activity funds (Schedules 1 through 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the statutory 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 statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statement itself, 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 financial statements taken as a whole.

Mapes & Miller LLP

Certified Public Accountants

May 13, 2013
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Statement 1
Page 1 of 2

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For The Year Ended June 30, 2012

| FUND | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|---|---|---|---------------------|---------------------|--|---|------------------------|
| Governmental Type Funds: | | | | | | | |
| General Funds | | | | | | | |
| General Fund | \$ - | * \$ - | \$ 2,843,567 | \$ 2,843,567 | \$ - | \$ 236,181 | \$ 236,181 |
| Supplemental General Fund | 79,518 | - | 957,419 | 973,459 | 63,478 | 108,717 | 172,195 |
| Special Revenue Funds | | | | | | | |
| Capital Outlay Fund | 272,965 | - | 713,584 | 615,133 | 371,416 | 59,798 | 431,214 |
| Driver Training Fund | 18,377 | - | 6,906 | 6,729 | 18,554 | 975 | 19,529 |
| Food Service Fund | 75,196 | - | 270,076 | 269,834 | 75,438 | 1,035 | 76,473 |
| Professional Development Fund | 32,161 | - | 21,000 | 23,371 | 29,790 | - | 29,790 |
| Parent Education Program Fund | 5,977 | - | 27,477 | 29,307 | 4,147 | 4,241 | 8,388 |
| Summer School Fund | 22,961 | - | 20,000 | 17,920 | 25,041 | - | 25,041 |
| Special Education Fund | 136,620 | - | 616,351 | 613,610 | 139,361 | 3,812 | 143,173 |
| Vocational Education Fund | 44,043 | - | 208,328 | 197,417 | 54,954 | 46,475 | 101,429 |
| Gifts and Grants Fund | 22,513 | - | 7,762 | 27,600 | 2,675 | - | 2,675 |
| KPERs Special Retirement Contribution Fund | - | - | 234,283 | 234,283 | - | - | - |
| At Risk (K-12) Fund | 41,280 | - | 175,000 | 179,278 | 37,002 | 29,584 | 66,586 |
| Textbook & Student Material Revolving Fund | 58,692 | - | 21,527 | 31,130 | 49,089 | 28,351 | 77,440 |
| Contingency Reserve Fund | 270,529 | - | 92,000 | 92,000 | 270,529 | - | 270,529 |
| Student Incentive Fund | 4,184 | - | 2,210 | 1,020 | 5,374 | - | 5,374 |
| Hrabe Memorial Scholarship Fund | 8,852 | - | 79 | - | 8,931 | - | 8,931 |
| Austin Memorial Fund | 217 | - | - | - | 217 | - | 217 |
| Federal Funds | (3,914) | - | 158,880 | 165,950 | (10,984) # | 21,904 | 10,920 |
| Activity Fund | - | - | 63,587 | 38,309 | 25,278 | 3,783 | 29,061 |
| District Activity Funds | 29,073 | - | 45,307 | 68,412 | 5,968 | 3,967 | 9,935 |
| Debt Service Fund | | | | | | | |
| Bond & Interest Fund | 326,479 | - | 269,699 | 258,333 | 337,845 | - | 337,845 |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 1,445,723</u> | <u>\$ -</u> | <u>\$ 6,755,042</u> | <u>\$ 6,686,662</u> | <u>\$ 1,514,103</u> | <u>\$ 548,823</u> | <u>\$ 2,062,926</u> |

*See Note 13 (Restatement of Beginning Balances)

See Note 11 (Cash Basis Law)

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

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Statement 1
Page 2 of 2

SUMMARY OF CASH RECEIPTS, CASH DISBURSEMENTS AND UNENCUMBERED CASH
For The Year Ended June 30, 2012

COMPOSITION OF CASH

| | |
|---|--------------------------------|
| Checking Accounts | \$ 1,467,993 |
| Savings Account | 416,554 |
| Certificates of Deposit | <u>207,600</u> |
| Total Cash | 2,092,147 |
| Agency Funds per Statement 4 | <u>(29,221)</u> |
| Total Reporting Entity (Excluding Agency Funds) | <u><u>\$ 2,062,926</u></u> |

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

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Page One

NOTES TO FINANCIAL STATEMENTS
June 30, 2012

1. *Summary of Significant Accounting Policies*

Reporting Entity

Unified School District No. 270, Plainville, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is governed by an elected seven-member board and provides the following services: education, culture, and recreation.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposed its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing body.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board management has determined that the following is a component unit of the District. Financial information for the following component unit has not been reported in the District's financial statements. Accordingly, these financial statements present the activities of the primary government only and are not a complete presentation in accordance with generally accepted accounting principles. The following component unit has not been subjected to an audit:

Community Recreation Commission—The Recreation Commission oversees recreation activities to the City of Plainville and the surrounding area. The Recreation Commission operates as a separate governing body appointed by the District, but U.S.D. No. 270 levies the taxes for the Commission and the Commission has only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property, but can acquire real property by gift.

Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, proprietary, and fiduciary. Within each of these three categories there are one or more fund types. The District uses the following fund types:

Governmental Type Funds:

General Funds—These funds are used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds—These funds are used to account for the collection and disbursement of monies earmarked for a special purpose.

Debt Service Fund—This fund is established for the purpose of accumulating resources for the servicing of long-term general obligation debt.

Fiduciary Type Funds:

Agency Funds—Generally are used to account for assets that the government holds on behalf of others as their agent.

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 inter-fund 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 and 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 general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

Leave Policies

The District has formal sick leave, vacation, bereavement leave and personal leave policies. These policies vary depending on the employee's position. Vacation pay is accumulative to twelve or fifteen days depending on a longevity schedule. Certain positions receive sick leave which may accumulate up to sixty days depending upon the employee's position. No benefits are paid upon termination.

Reimbursements

Reimbursements are defined as repayments of amounts remitted on behalf of another party. All reimbursements shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expenditure was directly tied to the amount of the original cash disbursement.

2. *Budgetary Information*

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

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 the 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. The General Fund was amended on June 30, 2012.

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 commitments, 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 projects funds, fiduciary funds, and the following special revenue funds:

Gifts and Grants Fund
 Textbook & Student Material Revolving Fund
 Contingency Reserve Fund
 Student Incentive Fund
 Hrabec Memorial Scholarship Fund
 Austin Memorial Fund
 Activity Fund
 District Activity Funds

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.

3. *Property Taxes*

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due ½ on December 20th and ½ the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the District and therefore are not susceptible to accrual.

It is not practical to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

4. *Claims and Judgments*

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of May 13, 2013, grant expenditures have not been audited, but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the individual governmental funds or the overall position of the District.

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded commercial insurance coverage in the past three years.

5. *Interfund Transfers*

A summary of interfund transfers are as follows:

| From | To | Statutory Authority | Amount |
|---------------------------|---------------------------|------------------------|---------------------|
| General Fund | Special Education Fund | K.S.A. 72-6428 | \$ 452,043 |
| General Fund | At Risk (K-12) Fund | K.S.A. 72-6428 | 50,000 |
| General Fund | Contingency Reserve Fund | K.S.A. 72-6428 | 92,000 |
| Supplemental General Fund | Food Service Fund | K.S.A. 72-6433 | 76,783 |
| Supplemental General Fund | Summer School Fund | K.S.A. 72-6433 | 20,000 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6433 | 160,000 |
| Supplemental General Fund | Vocational Education Fund | K.S.A. 72-6433 | 198,000 |
| Supplemental General Fund | At Risk (K-12) Fund | K.S.A. 72-6433 | 125,000 |
| Total | | | <u>\$ 1,173,826</u> |

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.

Funding Policy - K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for active members hired before July 1, 2009. For active members employed on or after July 1, 2009 K.S.A. 74-49,210 establishes the KPERS member-employee contribution rate at 6% of covered salaries. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Service Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 9.77% of covered payroll, which includes pension contributions and group disability insurance. From April 1, 2012 through June 30, 2012, there was a moratorium on the collection of the 1% Group Death and Disability Insurance premium. 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, 2012, 2011 and 2010 were \$298,635,383 and \$253,834,044 and \$248,468,186, respectively, equal to the required contributions for each year. The amounts attributable to the District for the years ending June 30, 2012, 2011 and 2010 were \$195,370, \$184,267 and \$180,621.

7. Qualified Zone Academy Bonds (QZAB)

The District entered into a lease purchase agreement on June 5, 2002 with Intrust Bank, N.A., for the financing of improvements to the District. The District will pay Intrust Bank, N.A. \$82,900 a year for a period of ten years. The payments are put into an account with the Intrust Bank, N.A. where interest is earned on the account balance. The District is expected to make payments totaling \$829,000 and the interest earned should total \$121,000 at the end of the ten years. When the Intrust Bank, N.A. has received a total of \$950,000, the bonds will be paid off. The bonds were paid off and the lease was terminated on July 3, 2012.

The District entered into a lease purchase agreement on October 1, 2009 with First State Bank, for the financing of improvements to the District. The District will pay First State Bank \$136,990 a year for a period of ten years. The payments are put into an account with First State Bank where interest is earned on the account balance. The District is expected to make payments totaling \$1,369,000 and the interest earned should total \$130,100 at the end of the ten years. When the First State Bank has received a total of \$1,500,000, the bonds will be paid off. Once the bonds are paid off the lease will be terminated.

8. 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, 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.

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 government under this program.

9. 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.

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%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$2,092,147 and the bank balance was \$2,538,758. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance. \$2,038,758 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

10. Termination Benefits

The District provides an early retirement program for certain eligible employees who have been with the District for ten years or more. A single payment in the amount of \$3,000 will be made if the employee had met retirement requirements as outlined by KPERS and given written notice by February 1st. During the year ended June 30, 2012, one retiree received the \$3,000 payment.

Another part of the early retirement program allows for payment of unused sick leave days based on the following schedule:

| | |
|-------------------|---------------------------|
| 10-15 Years | 25% of a substitutes' pay |
| 16-20 Years | 50% of a substitutes' pay |
| 21 Years and over | 75% of a substitutes' pay |

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the District until the retiree reaches Medicare eligibility age. During the year ended June 30, 2012, no retirees received benefits under this part of the program.

11. Compliance with Kansas Statutes**a. Cash Basis Law**

The District had negative ending unencumbered cash of \$4,738 in the Title I Fund, \$5,008 in the Title IIA Fund and \$1,238 in the Carl Perkin Title I Fund at June 30, 2012. K.S.A. 12-1664 provides an exception from the cash basis law for federal funds spent with the expectation of monies to be reimbursed to the District under conditions for the grant.

b. Redemption of Bonds and Payment of Interest

K.S.A. 10-130 states the District shall remit to the state fiscal agent the required principal and interest payments at least 20 days prior to maturity of those bonds. The District made the required payment to the fiscal agent 13 days prior to maturity.

12. Subsequent Events

Management has evaluated the effects on the financial statements of subsequent events occurring through May 13, 2013 which is the date at which the financial statements were to be issued.

13. Restatement of Beginning Balances

Due to a technical amendment to the 2011 Kansas Municipal Audit Guide, which governs the format and accounting for this financial statement, beginning unencumbered balances have been restated from (\$2,068) to \$0 in the General Fund. These changes reflect the change in policy of the Kansas Municipal Audit Guide as to when the final State Aid payments are posted. The previous policy dictated that the payment received in July of the subsequent fiscal year be posted in the subsequent fiscal year. The technical amendment for the statutory statements now states that the payment should be posted in the prior fiscal year. The balances have been adjusted for this change in policy.

14. LONG-TERM DEBT

Changes in long-term debt for the District for the year ended June 30, 2012, 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 2006-A | 4.25-5.70% | 08/24/06 | \$ 3,460,000 | 09/01/26 | \$ 3,030,000 | \$ - | \$ 130,000 | | \$ 2,900,000 | \$ 128,333 |
| Lease Purchase Agreement | | | | | | | | | | |
| Qualified Zone Academy Bonds | 0.00% | 10/01/09 | 1,500,000 | 10/01/19 | 1,360,939 | - | 142,005 | | 1,218,934 | - |
| Qualified Zone Academy Bonds | 0.00% | 06/05/02 | 950,000 | 06/05/12 | 105,623 | - | 105,623 | | - | - |
| Total Lease Purchase Agreements | | | | | 1,466,562 | - | 247,628 | | 1,218,934 | - |
| Total Contractual Indebtedness | | | | | 4,496,562 | - | 377,628 | | 4,118,934 | \$ 128,333 |
| Compensated Absences | | | | | - | | | \$ - | - | |
| Total Long-Term Debt | | | | | \$ 4,496,562 | \$ - | \$ 377,628 | \$ - | \$ 4,118,934 | |

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

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018-2022 | 2023-2027 | Total |
|-------------------------------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|
| PRINCIPAL | | | | | | | | |
| General Obligation Bonds | \$ 135,000 | \$ 145,000 | \$ 150,000 | \$ 160,000 | \$ 165,000 | \$ 955,000 | \$ 1,190,000 | \$ 2,900,000 |
| Lease Purchase Agreement | | | | | | | | |
| Qualified Zone Academy Bonds (QZAB) | | | | | | | | |
| Lease Payments (Note 7) | 136,990 | 136,990 | 136,990 | 136,990 | 136,990 | 410,970 | - | 1,095,920 |
| Interest Earnings (Note 7) | 7,672 | 10,565 | 13,517 | 16,526 | 19,597 | 55,137 | - | 123,014 |
| Total Principal | 279,662 | 292,555 | 300,507 | 313,516 | 321,587 | 1,421,107 | 1,190,000 | 4,118,934 |
| INTEREST | | | | | | | | |
| General Obligation Bonds | 122,201 | 115,515 | 108,660 | 101,685 | 94,383 | 353,644 | 130,748 | 1,026,836 |
| Lease Purchase Agreement | | | | | | | | |
| Qualified Zone Academy Bonds (QZAB) | - | - | - | - | - | - | - | - |
| Total Interest | 122,201 | 115,515 | 108,660 | 101,685 | 94,383 | 353,644 | 130,748 | 1,026,836 |
| Total Principal & Interest | \$ 401,863 | \$ 408,070 | \$ 409,167 | \$ 415,201 | \$ 415,970 | \$ 1,774,751 | \$ 1,320,748 | \$ 5,145,770 |

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
(Budgeted Funds Only)
For the Year Ended June 30, 2012

| FUNDS | 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 Fund | \$ 2,825,928 | \$ (2,504) | \$ 20,143 | \$ 2,843,567 | \$ 2,843,567 | \$ - |
| Supplemental General Fund | 950,042 | - | 23,417 | 973,459 | 973,459 | - |
| Special Revenue Funds | | | | | | |
| Capital Outlay Fund | 539,890 | - | 213,965 | 753,855 | 615,133 | (138,722) |
| Driver Training Fund | 15,660 | - | - | 15,660 | 6,729 | (8,931) |
| Food Service Fund | 320,025 | - | - | 320,025 | 269,834 | (50,191) |
| Professional Development Fund | 32,500 | - | - | 32,500 | 23,371 | (9,129) |
| Parent Education Program Fund | 30,815 | - | - | 30,815 | 29,307 | (1,508) |
| Summer School Fund | 22,800 | - | - | 22,800 | 17,920 | (4,880) |
| Special Education Fund | 653,099 | - | - | 653,099 | 613,610 | (39,489) |
| Vocational Education Fund | 284,043 | - | - | 284,043 | 197,417 | (86,626) |
| KPERS Special Retirement Contribution Fund | 249,713 | - | - | 249,713 | 234,283 | (15,430) |
| At Risk (K-12) Fund | 216,749 | - | - | 216,749 | 179,278 | (37,471) |
| Debt Service Fund | | | | | | |
| Bond & Interest Fund | 258,333 | - | - | 258,333 | 258,333 | - |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-1
Page 1 of 4

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|---------------------|--------------------------------------|
| CASH RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 1,028,780 | \$ 1,037,006 | \$ (8,226) |
| Delinquent Tax | 13,327 | 11,268 | 2,059 |
| Mineral Production Tax | 82,074 | 55,000 | 27,074 |
| Reimbursements & Grants | 20,143 | - | 20,143 |
| General State Aid | 1,245,932 | 1,270,566 | (24,634) |
| Special Education Aid | 452,043 | 452,088 | (45) |
| ARRA Stabilization Funds | 1,268 | - | 1,268 |
| | <u>2,843,567</u> | <u>\$ 2,825,928</u> | <u>\$ 17,639</u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | \$ 941,864 | \$ 953,402 | \$ (11,538) |
| Noncertified | 39,856 | 44,000 | (4,144) |
| Employee Benefits | | | |
| Insurance | 102,669 | 106,000 | (3,331) |
| Social Security & Medicare | 71,799 | 79,000 | (7,201) |
| Other | 8,989 | 11,000 | (2,011) |
| Purchased Professional & Technical Services | 7,103 | 8,500 | (1,397) |
| Supplies | | | |
| General | 1,767 | 2,000 | (233) |
| Textbooks | 1,948 | 2,000 | (52) |
| Technology Supplies | 998 | 1,000 | (2) |
| Equipment | - | 51,202 | (51,202) |
| Other | 6,051 | 5,000 | 1,051 |
| | <u>1,183,044</u> | <u>1,263,104</u> | <u>(80,060)</u> |
| STUDENT SUPPORT SERVICES | | | |
| Salaries | | | |
| Certified | 44,656 | 47,000 | (2,344) |
| Noncertified | 22,660 | 32,000 | (9,340) |
| Employee Benefits | | | |
| Social Security & Medicare | 4,640 | 6,000 | (1,360) |
| Other | 146 | 210 | (64) |
| Purchased Professional & Technical Services | - | 225 | (225) |
| Other Purchased Services | 156 | 130 | 26 |
| Supplies | 839 | 850 | (11) |
| | <u>73,097</u> | <u>86,415</u> | <u>(13,318)</u> |

See accompanying Independent Auditor's Report

**UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas**

**Schedule 2-1
Page 2 of 4**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012**

GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------|----------------|--------------------------------------|
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Salaries | | | |
| Certified | \$ 51,750 | \$ 51,750 | \$ - |
| Noncertified | 6,617 | 6,500 | 117 |
| Employee Benefits | | | |
| Insurance | 5,004 | 5,010 | (6) |
| Social Security & Medicare | 4,091 | 4,200 | (109) |
| Other | 793 | 1,200 | (407) |
| Purchased Property Services | 2,485 | 2,486 | (1) |
| Supplies | | | |
| Books & Periodicals | 1,997 | 2,000 | (3) |
| Technology Supplies | 270 | 500 | (230) |
| Miscellaneous Supplies | 157 | 150 | 7 |
| | <u>73,164</u> | <u>73,796</u> | <u>(632)</u> |
| GENERAL ADMINISTRATION | | | |
| Salaries | | | |
| Certified | 84,000 | 94,000 | (10,000) |
| Noncertified | 45,457 | 42,000 | 3,457 |
| Employee Benefits | | | |
| Insurance | 12,484 | 12,250 | 234 |
| Social Security & Medicare | 10,232 | 10,250 | (18) |
| Other | 1,475 | 3,300 | (1,825) |
| Purchased Professional & Technical Services | 7,676 | 3,500 | 4,176 |
| Other Purchased Services | | | |
| Communications | 4,513 | 3,500 | 1,013 |
| Other | 17,584 | 17,000 | 584 |
| Supplies | 4,828 | 4,750 | 78 |
| Equipment | 2,072 | 1,500 | 572 |
| Other | 4,770 | 550 | 4,220 |
| | <u>195,091</u> | <u>192,600</u> | <u>2,491</u> |
| SCHOOL ADMINISTRATION | | | |
| Salaries | | | |
| Certified | 133,152 | 133,000 | 152 |
| Noncertified | 55,930 | 50,000 | 5,930 |
| Employee Benefits | | | |
| Insurance | 36,139 | 38,200 | (2,061) |
| Social Security & Medicare | 13,423 | 13,500 | (77) |
| Other | 1,946 | 3,500 | (1,554) |
| Purchased Professional & Technical Services | - | 130 | (130) |
| Purchased Property Services | 925 | 930 | (5) |
| Other Purchased Services | | | |
| Communications | 10,141 | 4,700 | 5,441 |
| Other | 1,833 | 1,700 | 133 |
| Supplies | 4,433 | 4,500 | (67) |
| Other | 600 | 600 | - |
| | <u>258,522</u> | <u>250,760</u> | <u>7,762</u> |

See accompanying Independent Auditor's Report

**UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas**

**Schedule 2-1
Page 3 of 4**

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012**

GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------|----------------|--------------------------------------|
| OPERATIONS & MAINTENANCE | | | |
| Salaries | | | |
| Noncertified | \$ 162,119 | \$ 181,000 | \$ (18,881) |
| Employee Benefits | | | |
| Insurance | 26,757 | 29,000 | (2,243) |
| Social Security & Medicare | 10,670 | 12,400 | (1,730) |
| Other | 9,146 | 10,000 | (854) |
| Purchased Professional & Technical Services | 4,516 | 5,000 | (484) |
| Purchased Property Services | | | |
| Water & Sewer | 6,865 | 8,000 | (1,135) |
| Cleaning | 4,577 | 4,500 | 77 |
| Repairs & Maintenance | 27,969 | 5,000 | 22,969 |
| Supplies | | | |
| General | 5,000 | 5,000 | - |
| Energy | | | |
| Heating | 2,433 | 3,910 | (1,477) |
| Electricity | 70,074 | 69,300 | 774 |
| | <u>330,126</u> | <u>333,110</u> | <u>(2,984)</u> |
| STUDENT TRANSPORTATION SERVICES | | | |
| Vehicle Operating Services | | | |
| Salaries | | | |
| Noncertified | 27,619 | 26,000 | 1,619 |
| Employee Benefits | | | |
| Social Security & Medicare | 3,713 | 3,010 | 703 |
| Other | 2,179 | 4,000 | (1,821) |
| Other Purchased Services | | | |
| Mileage in Lieu of Transportation | 1,056 | 1,800 | (744) |
| Insurance | 5,578 | 5,100 | 478 |
| Motor Fuel | - | 3,200 | (3,200) |
| Vehicle & Maintenance Services | | | |
| Salaries | | | |
| Noncertified | 24,029 | 23,000 | 1,029 |
| Employee Benefits | | | |
| Insurance | 4,999 | 5,000 | (1) |
| Purchased Professional & Tech Services | 21,413 | 12,000 | 9,413 |
| Other Purchased Services | 283 | 800 | (517) |
| Supplies | 15,026 | 8,700 | 6,326 |
| | <u>105,895</u> | <u>92,610</u> | <u>13,285</u> |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-1
Page 4 of 4

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|---|------------------|---------------------|-----------------------------|
| OTHER SUPPLEMENTAL SERVICES | | | |
| Salaries | | | |
| Noncertified | \$ 17,154 | \$ 18,800 | \$ (1,646) |
| Employee Benefits | | | |
| Social Security & Medicare | 1,264 | 1,410 | (146) |
| Other | 47 | 60 | (13) |
| Purchased Professional & Technical Services | 6,350 | 7,750 | (1,400) |
| Purchased Property Services | 5,675 | 3,325 | 2,350 |
| Other Purchased Services | 95 | 100 | (5) |
| Equipment | - | - | - |
| | <u>30,585</u> | <u>31,445</u> | <u>(860)</u> |
| OUTGOING TRANSFERS | | | |
| Special Education Fund | 452,043 | 452,088 | (45) |
| At Risk (K-12) Fund | 50,000 | 50,000 | - |
| Contingency Reserve Fund | 92,000 | - | 92,000 |
| | <u>594,043</u> | <u>502,088</u> | <u>91,955</u> |
| Adjustment to Comply With Legal Max | - | (2,504) | 2,504 |
| Legal General Fund Budget | 2,843,567 | 2,823,424 | 20,143 |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | - | 20,143 | (20,143) |
| | <u>2,843,567</u> | <u>\$ 2,843,567</u> | <u>\$ -</u> |
| Cash Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, BEGINNING | - | * | |
| UNENCUMBERED CASH, ENDING | \$ - | | |

* See Note 13 (Restatement of Beginning Balances)

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-2
Page 1 of 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

SUPPLEMENTAL GENERAL FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| CASH RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 863,518 | \$ 816,544 | \$ 46,974 |
| Delinquent Tax | 12,619 | 10,178 | 2,441 |
| Motor Vehicle Tax | 52,999 | 42,946 | 10,053 |
| Recreational Vehicle Tax | 1,051 | 856 | 195 |
| 16/20M Vehicle Tax | 3,779 | - | 3,779 |
| Escape Tax | 36 | - | 36 |
| Reimbursements | 23,417 | - | 23,417 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 957,419 | \$ 870,524 | \$ 86,895 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 31,036 | \$ 25,000 | \$ 6,036 |
| Noncertified | 60,623 | 40,000 | 20,623 |
| Employee Benefits | | | |
| Insurance | 3,367 | 2,000 | 1,367 |
| Social Security & Medicare | 5,559 | 5,000 | 559 |
| Other | 231 | 175 | 56 |
| Purchased Professional & Technical Services | 10,917 | 8,000 | 2,917 |
| Purchased Property Services | 12,434 | 20,000 | (7,566) |
| Other Purchased Services | 6,382 | 15,000 | (8,618) |
| Supplies | | | |
| General | 5,605 | 8,000 | (2,395) |
| Textbooks | 6,206 | 7,000 | (794) |
| Technology Supplies | 12,069 | 4,000 | 8,069 |
| Equipment | 68,860 | - | 68,860 |
| Other | 7,992 | 20,000 | (12,008) |
| | <hr/> | <hr/> | <hr/> |
| Total Instruction | 231,281 | 154,175 | 77,106 |
| | <hr/> | <hr/> | <hr/> |
| OPERATIONS & MAINTENANCE | | | |
| Purchased Property Services | | | |
| Water/Sewer | 5,395 | - | 5,395 |
| Cleaning | 202 | - | 202 |
| Repairs & Maintenance | 22,971 | 35,000 | (12,029) |
| Other Purchased Services | | | |
| Insurance | 38,881 | 36,000 | 2,881 |
| Supplies | | | |
| General | 41,306 | 35,000 | 6,306 |
| Energy | | | |
| Heating | 22,884 | 39,000 | (16,116) |
| Electricity | 6,296 | 4,897 | 1,399 |
| Motor Fuel | 1,367 | 1,000 | 367 |
| | <hr/> | <hr/> | <hr/> |
| Total Operations & Maintenance | 139,302 | 150,897 | (11,595) |
| | <hr/> | <hr/> | <hr/> |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-2
Page 2 of 2

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

SUPPLEMENTAL GENERAL FUND

| | Actual | Budget | Variance Over (Under) |
|--|------------------|-------------------|-----------------------------|
| SUPPORT SERVICES GENERAL ADMINISTRATION | | | |
| Purchased Professional & Technical Services | \$ 1,652 | \$ - | \$ 1,652 |
| Equipment | 738 | - | 738 |
| | <u>2,390</u> | <u>-</u> | <u>2,390</u> |
| STUDENT TRANSPORTATION SERVICES | | | |
| Supervision | | | |
| Salaries | | | |
| Noncertified | - | 2,500 | (2,500) |
| Vehicle Maintenance Services | | | |
| Motor Fuel | 20,703 | 20,000 | 703 |
| | <u>20,703</u> | <u>22,500</u> | <u>(1,797)</u> |
| OUTGOING TRANSFERS | | | |
| Food Service Fund | 76,783 | 70,000 | 6,783 |
| Professional Development Fund | - | 10,000 | (10,000) |
| Parent Education Program Fund | - | 14,000 | (14,000) |
| Summer School Fund | 20,000 | 13,000 | 7,000 |
| Special Education Fund | 160,000 | 150,000 | 10,000 |
| Vocational Education Fund | 198,000 | 240,000 | (42,000) |
| At Risk (K-12) Fund | 125,000 | 125,470 | (470) |
| | <u>579,783</u> | <u>622,470</u> | <u>(42,687)</u> |
| Legal Supplemental General Fund Budget | 973,459 | 950,042 | 23,417 |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | - | 23,417 | (23,417) |
| | <u>973,459</u> | <u>\$ 973,459</u> | <u>\$ -</u> |
| Cash Receipts Over (Under) Expenditures | (16,040) | | |
| UNENCUMBERED CASH, BEGINNING | <u>79,518</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 63,478</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-3

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

CAPITAL OUTLAY FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| CASH RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 429,771 | \$ 434,455 | \$ (4,684) |
| Delinquent Tax | 5,490 | 4,736 | 754 |
| Motor Vehicle Tax | 18,106 | 14,683 | 3,423 |
| Recreational Vehicle Tax | 370 | 293 | 77 |
| 16/20M Vehicle Tax | 1,152 | - | 1,152 |
| Escape Tax | 10 | - | 10 |
| Interest on Idle Funds | 6,992 | 12,000 | (5,008) |
| Reimbursements | 213,695 | - | 213,695 |
| Miscellaneous | 37,998 | 37,000 | 998 |
| | <hr/> | <hr/> | <hr/> |
| Total Cash Receipts | 713,584 | \$ 503,167 | \$ 210,417 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Equipment & Furnishings | 12,583 | \$ 50,000 | \$ (37,417) |
| GENERAL ADMINISTRATION | | | |
| Equipment & Furnishings | - | 5,000 | (5,000) |
| SCHOOL ADMINISTRATION | | | |
| Equipment & Furnishings | 166 | 5,000 | (4,834) |
| OPERATIONS & MAINTENANCE | | | |
| Equipment & Furnishings | 2,748 | 10,000 | (7,252) |
| TRANSPORTATION | | | |
| Equipment & Buses | 59,799 | 150,000 | (90,201) |
| FACILITY ACQUISITION & CONSTRUCTION SERVICES | | | |
| Building Improvements | | | |
| Outside Contractors | 319,197 | 100,000 | 219,197 |
| DEBT SERVICE | | | |
| Commission & Postage | 750 | - | 750 |
| Principal | 219,890 | 219,890 | - |
| | <hr/> | <hr/> | <hr/> |
| Legal Capital Outlay Budget | 615,133 | 539,890 | 75,243 |
| Adjustment for Qualifying Budget Credits | | | |
| Reimbursements | - | 213,965 | (213,965) |
| | <hr/> | <hr/> | <hr/> |
| Total Expenditures | 615,133 | \$ 753,855 | \$ (138,722) |
| | <hr/> | <hr/> | <hr/> |
| Cash Receipts Over (Under) Expenditures | 98,451 | | |
| UNENCUMBERED CASH, BEGINNING | <hr/> | | |
| | 272,965 | | |
| UNENCUMBERED CASH, ENDING | <hr/> | | |
| | \$ 371,416 | | |
| | <hr/> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-4

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

DRIVER TRAINING FUND

| | Actual | Budget | Variance Over (Under) |
|---|-----------|-----------|-----------------------------|
| CASH RECEIPTS | | | |
| Other Revenue from Local Source | \$ 5,402 | \$ 4,000 | \$ 1,402 |
| State Safety Aid | 1,504 | 888 | 616 |
| Total Cash Receipts | 6,906 | \$ 4,888 | \$ 2,018 |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 4,464 | \$ 10,000 | \$ (5,536) |
| Employee Benefits | | | |
| Social Security & Medicare | 341 | 800 | (459) |
| Other | 8 | 60 | (52) |
| Purchased Professional & Technical Services | 55 | 600 | (545) |
| Supplies | | | |
| General | 232 | 2,000 | (1,768) |
| VEHICLE OPERATIONS, MAINTENANCE SERVICES | | | |
| Rental of Vehicles | 975 | 1,000 | (25) |
| Insurance | 39 | 200 | (161) |
| Motor Fuel | 615 | 1,000 | (385) |
| Total Expenditures | 6,729 | \$ 15,660 | \$ (8,931) |
| Cash Receipts Over (Under) Expenditures | 177 | | |
| UNENCUMBERED CASH, BEGINNING | 18,377 | | |
| UNENCUMBERED CASH, ENDING | \$ 18,554 | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-5

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

FOOD SERVICE FUND

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| CASH RECEIPTS | | | |
| Student Receipts Lunch | \$ 68,181 | \$ 72,573 | \$ (4,392) |
| Student Receipts Breakfast | 5,205 | 4,973 | 232 |
| Adult Receipts | 5,062 | 6,054 | (992) |
| Miscellaneous | 5,516 | - | 5,516 |
| State Aid | 2,364 | 1,868 | 496 |
| Federal Aid | 106,965 | 94,975 | 11,990 |
| Incoming Transfers | | | |
| Supplemental General Fund | 76,783 | 70,000 | 6,783 |
| Total Cash Receipts | <u>270,076</u> | <u>\$ 250,443</u> | <u>\$ 19,633</u> |
| EXPENDITURES | | | |
| OPERATIONS & MAINTENANCE | | | |
| Salaries | | | |
| Noncertified | 10,003 | \$ 15,000 | \$ (4,997) |
| Employee Benefits | | | |
| Other | 14 | 25 | (11) |
| Purchased Property Services | | | |
| Water & Sewer | 830 | 1,000 | (170) |
| Other Purchased Services | 655 | 500 | 155 |
| Supplies | | | |
| Energy | | | |
| Heating | 1,333 | 5,000 | (3,667) |
| Electricity | 4,095 | 10,000 | (5,905) |
| FOOD SERVICE OPERATION | | | |
| Salaries | | | |
| Noncertified | 75,182 | 85,000 | (9,818) |
| Employee Benefits | | | |
| Insurance | 13,200 | 13,000 | 200 |
| Social Security & Medicare | 5,237 | 7,500 | (2,263) |
| Other | 5,615 | 9,000 | (3,385) |
| Other Purchased Services | 10,922 | 12,000 | (1,078) |
| Supplies | | | |
| Food & Milk | 131,882 | 130,000 | 1,882 |
| Miscellaneous | 10,118 | 10,000 | 118 |
| Equipment & Furnishings | 748 | 20,000 | (19,252) |
| Other | - | 2,000 | (2,000) |
| Total Expenditures | <u>269,834</u> | <u>\$ 320,025</u> | <u>\$ (50,191)</u> |
| Cash Receipts Over (Under) Expenditures | 242 | | |
| UNENCUMBERED CASH, BEGINNING | <u>75,196</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 75,438</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-6

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

PROFESSIONAL DEVELOPMENT FUND

| | Actual | Budget | Variance Over (Under) |
|---|-----------|-----------|-----------------------------|
| CASH RECEIPTS | | | |
| Grant | \$ 21,000 | \$ - | \$ 21,000 |
| Incoming Transfers | | | |
| Supplemental General Fund | - | 10,000 | (10,000) |
| Total Cash Receipts | 21,000 | \$ 10,000 | \$ 11,000 |
| EXPENDITURES | | | |
| INSTRUCTION SUPPORT STAFF | | | |
| Purchased Professional & Technical Services | 1,749 | \$ 10,000 | \$ (8,251) |
| Purchased Property Services | 21,000 | 2,000 | 19,000 |
| Other Purchased Services | 622 | 18,000 | (17,378) |
| Supplies | | | |
| Books & Periodicals | | 2,000 | (2,000) |
| Miscellaneous Supplies | - | 500 | (500) |
| Total Expenditures | 23,371 | \$ 32,500 | \$ (9,129) |
| Cash Receipts Over (Under) Expenditures | (2,371) | | |
| UNENCUMBERED CASH, BEGINNING | 32,161 | | |
| UNENCUMBERED CASH, ENDING | \$ 29,790 | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-7

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

PARENT EDUCATION PROGRAM FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|-----------------|------------------|--------------------------------------|
| CASH RECEIPTS | | | |
| State Aid | \$ 27,352 | \$ 18,676 | \$ 8,676 |
| Miscellaneous | 125 | - | 125 |
| Incoming Transfers | | | |
| Supplemental General Fund | - | 14,000 | (14,000) |
| | <u>27,477</u> | <u>\$ 32,676</u> | <u>\$ (5,199)</u> |
| Total Cash Receipts | | | |
| EXPENDITURES | | | |
| SUPPORT SERVICES STUDENT | | | |
| Salaries | | | |
| Certified | 19,275 | \$ 20,800 | \$ (1,525) |
| Employee Benefits | | | |
| Insurance | 1,895 | 2,600 | (705) |
| Social Security & Medicare | 1,402 | 1,400 | 2 |
| Other | - | 688 | (688) |
| Purchased Professional & Technical Services | 597 | 1,000 | (403) |
| Other Purchased Services | 1,100 | 1,000 | 100 |
| Supplies | 2,378 | 827 | 1,551 |
| Equipment & Furnishings | 898 | 500 | 398 |
| Other | 1,125 | 1,000 | 125 |
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Purchased Professional & Technical Services | 637 | 1,000 | (363) |
| | <u>29,307</u> | <u>\$ 30,815</u> | <u>\$ (1,508)</u> |
| Total Expenditures | | | |
| Cash Receipts Over (Under) Expenditures | (1,830) | | |
| UNENCUMBERED CASH, BEGINNING | <u>5,977</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 4,147</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-8

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

SUMMER SCHOOL FUND

| | Actual | Budget | Variance Over (Under) |
|---|-----------|-----------|-----------------------------|
| CASH RECEIPTS | | | |
| Incoming Transfers | | | |
| Supplemental General Fund | \$ 20,000 | \$ 13,000 | \$ 7,000 |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 13,556 | \$ 15,000 | \$ (1,444) |
| Employee Benefits | | | |
| Social Security & Medicare | 1,037 | 1,200 | (163) |
| Other | 24 | 100 | (76) |
| Purchased Professional & Technical Services | 2,100 | 3,000 | (900) |
| Other Purchased Services | 292 | 2,000 | (1,708) |
| Supplies | | | |
| General | 911 | 1,000 | (89) |
| Technology Supplies | - | 500 | (500) |
| Total Expenditures | 17,920 | \$ 22,800 | \$ (4,880) |
| Cash Receipts Over (Under) Expenditures | 2,080 | | |
| UNENCUMBERED CASH, BEGINNING | 22,961 | | |
| UNENCUMBERED CASH, ENDING | \$ 25,041 | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-9

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

SPECIAL EDUCATION FUND

| | <u>Actual</u> | <u>Budget</u> | Variance Over (Under) |
|---|--------------------------|--------------------------|-----------------------------|
| CASH RECEIPTS | | | |
| Other Revenue From Local Source | \$ 4,308 | \$ - | \$ 4,308 |
| Incoming Transfers | | | |
| General Fund | 452,043 | 484,000 | (31,957) |
| Supplemental General Fund | <u>160,000</u> | <u>150,000</u> | <u>10,000</u> |
| Total Cash Receipts | <u><u>616,351</u></u> | <u><u>\$ 634,000</u></u> | <u><u>\$ (17,649)</u></u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | - | \$ 3,000 | \$ (3,000) |
| Noncertified | - | 50 | (50) |
| Employee Benefits | | | |
| Social Security & Medicare | - | 240 | (240) |
| Other | 10 | 60 | (50) |
| Other Purchased Services | | | |
| Payments to Interlocal/Coop (Assessments) | 160,002 | 160,002 | - |
| Payments to Interlocal/Coop (Flowthrough) | 449,039 | 479,882 | (30,843) |
| Other | - | 25 | (25) |
| Supplies | | | |
| General | 249 | 250 | (1) |
| Textbooks | - | 250 | (250) |
| Technology Supplies | 303 | 250 | 53 |
| Equipment & Furnishings | 242 | 500 | (258) |
| VEHICLE OPERATING SERVICES | | | |
| Salaries | | | |
| Noncertified | 2,673 | 5,000 | (2,327) |
| Employee Benefits | | | |
| Social Security & Medicare | - | 500 | (500) |
| Other | - | 40 | (40) |
| Other Purchased Services | | | |
| Insurance | 183 | 250 | (67) |
| Supplies | | | |
| Motor Fuel | - | 800 | (800) |
| VEHICLE & MAINTENANCE SERVICES | | | |
| Purchased Professional & Technical Services | 232 | 2,000 | (1,768) |
| Supplies | | | |
| Motor Fuel | <u>677</u> | <u>-</u> | <u>677</u> |
| Total Expenditures | <u><u>613,610</u></u> | <u><u>\$ 653,099</u></u> | <u><u>\$ (39,489)</u></u> |
| Cash Receipts Over (Under) Expenditures | 2,741 | | |
| UNENCUMBERED CASH, BEGINNING | <u>136,620</u> | | |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 139,361</u></u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-10

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June, 30, 2012

VOCATIONAL EDUCATION FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|-------------------|--------------------------------------|
| CASH RECEIPTS | | | |
| Miscellaneous | \$ 10,328 | \$ - | \$ 10,328 |
| Incoming Transfers | | | |
| Supplemental General Fund | <u>198,000</u> | <u>240,000</u> | <u>(42,000)</u> |
| Total Cash Receipts | <u>208,328</u> | <u>\$ 240,000</u> | <u>\$ (31,672)</u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 134,856 | \$ 140,000 | \$ (5,144) |
| Employee Benefits | | | |
| Insurance | 15,402 | 20,000 | (4,598) |
| Social Security & Medicare | 9,493 | 14,000 | (4,507) |
| Other | 1,675 | 4,000 | (2,325) |
| Purchased Professional & Technical Services | 324 | 1,000 | (676) |
| Other Purchased Services | 3,172 | 2,000 | 1,172 |
| Supplies | | | |
| General | 8,631 | 40,000 | (31,369) |
| Textbooks | 7,168 | - | 7,168 |
| Equipment & Furnishings | 15,804 | 60,000 | (44,196) |
| INSTRUCTION SUPPORT STAFF | | | |
| Equipment & Furnishings | 787 | - | 787 |
| OPERATIONS & MAINTENANCE | | | |
| Motor Fuel | <u>105</u> | <u>3,043</u> | <u>(2,938)</u> |
| Total Expenditures | <u>197,417</u> | <u>\$ 284,043</u> | <u>\$ (86,626)</u> |
| Cash Receipts Over (Under) Expenditures | 10,911 | | |
| UNENCUMBERED CASH, BEGINNING | <u>44,043</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 54,954</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-11

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

GIFTS AND GRANTS FUND

| | Actual | Budget* | Variance Over (Under) |
|---|----------|-----------|-----------------------------|
| CASH RECEIPTS | | | |
| Grant | \$ 7,762 | \$ - | \$ 7,762 |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Other Purchased Services | - | \$ 600 | \$ (600) |
| Supplies | | | |
| General | 7,345 | - | 7,345 |
| Technology Supplies | 275 | - | 275 |
| Equipment & Furnishings | 19,980 | 19,988 | (8) |
| Total Expenditures | 27,600 | \$ 20,588 | \$ 7,612 |
| Cash Receipts Over (Under) Expenditures | (19,838) | | |
| UNENCUMBERED CASH, BEGINNING | 22,513 | | |
| UNENCUMBERED CASH, ENDING | \$ 2,675 | | |

* Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-12

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

| | Actual | Budget | Variance Over (Under) |
|---|------------|------------|-----------------------------|
| CASH RECEIPTS | | | |
| State Aid | \$ 234,283 | \$ 249,713 | \$ (15,430) |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Employee Benefits | 159,915 | \$ 156,000 | \$ 3,915 |
| STUDENT SUPPORT SERVICES | | | |
| Employee Benefits | 8,539 | 12,000 | (3,461) |
| INSTRUCTIONAL SUPPORT STAFF | | | |
| Employee Benefits | 6,725 | 9,000 | (2,275) |
| GENERAL ADMINISTRATION | | | |
| Employee Benefits | 4,764 | 5,000 | (236) |
| SCHOOL ADMINISTRATION | | | |
| Employee Benefits | 21,671 | 21,000 | 671 |
| OTHER SUPPLEMENTAL SERVICES | | | |
| Employee Benefits | 1,924 | 4,000 | (2,076) |
| OPERATIONS & MAINTENANCE | | | |
| Employee Benefits | 18,030 | 21,000 | (2,970) |
| STUDENT TRANSPORTATION SERVICES | | | |
| Employee Benefits | 3,836 | 11,000 | (7,164) |
| FOOD SERVICES | | | |
| Employee Benefits | 8,879 | 10,713 | (1,834) |
| Total Expenditures | 234,283 | \$ 249,713 | \$ (15,430) |
| Cash Receipts Over (Under) Expenditures | - | | |
| UNENCUMBERED CASH, BEGINNING | - | | |
| UNENCUMBERED CASH, ENDING | \$ - | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-13

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

AT RISK (K-12) FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|------------------|-------------------|--------------------------------------|
| CASH RECEIPTS | | | |
| Incoming Transfers | | | |
| General Fund | \$ 50,000 | \$ 50,000 | \$ - |
| Supplemental General Fund | <u>125,000</u> | <u>125,470</u> | <u>(470)</u> |
| Total Cash Receipts | <u>175,000</u> | <u>\$ 175,470</u> | <u>\$ (470)</u> |
| EXPENDITURES | | | |
| INSTRUCTION | | | |
| Salaries | | | |
| Certified | 160,540 | \$ 180,000 | \$ (19,460) |
| Noncertified | - | 3,000 | (3,000) |
| Employee Benefits | | | |
| Social Security & Medicare | 12,210 | 13,000 | (790) |
| Other | 410 | 500 | (90) |
| Purchased Professional & Technical Services | 3,928 | 5,000 | (1,072) |
| Purchased Property Services | - | 12,249 | (12,249) |
| Supplies | | | |
| General | - | 3,000 | (3,000) |
| STUDENT SUPPORT SERVICES | | | |
| Salaries | | | |
| Certified | <u>2,190</u> | <u>-</u> | <u>2,190</u> |
| Total Expenditures | <u>179,278</u> | <u>\$ 216,749</u> | <u>\$ (37,471)</u> |
| Cash Receipts Over (Under) Expenditures | (4,278) | | |
| UNENCUMBERED CASH, BEGINNING | <u>41,280</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 37,002</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-14

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For The Year Ended June 30, 2012

TEXTBOOK & STUDENT MATERIAL REVOLVING FUND

| | Actual |
|---|-----------|
| CASH RECEIPTS | |
| Rentals | \$ 17,201 |
| Miscellaneous | 4,326 |
| Total Cash Receipts | 21,527 |
| EXPENDITURES | |
| Instruction | |
| Textbooks | 28,177 |
| Workbooks | 2,400 |
| Other Materials & Supplies | 553 |
| Total Expenditures | 31,130 |
| Cash Receipts Over (Under) Expenditures | (9,603) |
| UNENCUMBERED CASH, BEGINNING | 58,692 |
| UNENCUMBERED CASH, ENDING | \$ 49,089 |

CONTINGENCY RESERVE FUND

| | Actual |
|---|------------|
| CASH RECEIPTS | |
| Incoming Transfers | |
| General Fund | \$ 92,000 |
| EXPENDITURES | |
| INSTRUCTION | |
| Supplies | 56,910 |
| GENERAL ADMINISTRATION | |
| Equipment & Furnishings | 35,090 |
| Total Expenditures | 92,000 |
| Cash Receipts Over (Under) Expenditures | - |
| UNENCUMBERED CASH, BEGINNING | 270,529 |
| UNENCUMBERED CASH, ENDING | \$ 270,529 |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-15

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For The Year Ended June 30, 2012

STUDENT INCENTIVE FUND

| | <u>Actual</u> |
|---|------------------------|
| CASH RECEIPTS | |
| Donations | <u>\$ 2,210</u> |
| EXPENDITURES | |
| Scholarships | <u>1,020</u> |
| Cash Receipts Over (Under) Expenditures | 1,190 |
| UNENCUMBERED CASH, BEGINNING | <u>4,184</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 5,374</u></u> |

See accompanying Independent Auditor's Report

**UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas**

Schedule 2-16

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For The Year Ended June 30, 2012**

HRABEMEMORIAL SCHOLARSHIP FUND

| | <u>Actual</u> |
|---|---------------------------------|
| CASH RECEIPTS | |
| Interest | <u>\$ 79</u> |
| EXPENDITURES | |
| | <u>-</u> |
| Cash Receipts Over (Under) Expenditures | 79 |
| UNENCUMBERED CASH, BEGINNING | <u>8,852</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 8,931</u></u> |

AUSTIN MEMORIAL FUND

| | <u>Actual</u> |
|---|-------------------------------|
| CASH RECEIPTS | <u>\$ -</u> |
| EXPENDITURES | |
| | <u>-</u> |
| Cash Receipts Over (Under) Expenditures | - |
| UNENCUMBERED CASH, BEGINNING | <u>217</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 217</u></u> |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-17

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

| | FEDERAL FUNDS | | | | | | Total Federal Funds | Budget* | Variance Over (Under) |
|---|---------------------|---------------------|-----------------------|-----------------------|----------------------------|---------------|---------------------------|------------------|-----------------------------|
| | Title I FY 10-11 | Title I FY 11-12 | Title IIA FY 10-11 | Title IIA FY 11-12 | Carl Perkins Title I | REAP | | | |
| CASH RECEIPTS | | | | | | | | | |
| Federal Aid | \$ 11,020 | \$ 46,255 | \$ 2,023 | \$ 11,000 | \$ 67,608 | \$ 20,974 | \$ 158,880 | \$ 77,912 | \$ 80,968 |
| EXPENDITURES | | | | | | | | | |
| Instruction | | | | | | | | | |
| Salaries | | | | | | | | | |
| Certified | 7,919 | 43,188 | - | - | 10,080 | - | 61,187 | - | 61,187 |
| Noncertified | - | - | - | - | - | - | - | 50,000 | (50,000) |
| Employee Benefits | | | | | | | | | |
| Social Security & Medicare | 555 | 2,678 | - | - | - | - | 3,233 | 3,779 | (546) |
| Other | 31 | 702 | - | - | - | - | 733 | 1,500 | (767) |
| Purchased Professional & Technical Services | - | - | 598 | 9,812 | 12,816 | - | 23,226 | 10,000 | 13,226 |
| Other Purchased Services | - | - | - | 6,165 | 2,000 | - | 8,165 | 10,000 | (1,835) |
| Supplies | | | | | | | | | |
| General | 26 | 4,425 | - | 31 | - | 175 | 4,657 | 2,022 | 2,635 |
| Technology | - | - | - | - | - | - | - | 100 | (100) |
| Heating | - | - | - | - | 3,950 | - | 3,950 | - | 3,950 |
| Equipment & Furnishings | - | - | - | - | 30,000 | 20,799 | 50,799 | 9,640 | 41,159 |
| Other | - | - | - | - | 10,000 | - | 10,000 | - | 10,000 |
| Total Expenditures | 8,531 | 50,993 | 598 | 16,008 | 68,846 | 20,974 | 165,950 | \$ 87,041 | \$ 78,909 |
| Cash Receipts Over (Under) Expenditures | 2,489 | (4,738) | 1,425 | (5,008) | (1,238) | - | (7,070) | | |
| UNENCUMBERED CASH, BEGINNING | (2,489) # | - | (1,425) # | - | - | - | (3,914) # | | |
| UNENCUMBERED CASH, ENDING | \$ - | \$ (4,738) # | \$ - | \$ (5,008) # | \$ (1,238) # | \$ - | \$ (10,984) # | | |

*Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.

See Note 11 (Cash Basis Law)

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-18

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
For The Year Ended June 30, 2012

ACTIVITY FUND

| | <u>Actual</u> |
|---|-------------------------|
| CASH RECEIPTS | |
| Admissions/Gate Receipts | \$ 58,587 |
| Donations | <u>5,000</u> |
| Total Cash Receipts | <u>63,587</u> |
| EXPENDITURES | |
| Instruction | |
| Purchased Professional & Technical Services | 27,815 |
| Other Purchased Services | 1,075 |
| Supplies | 8,572 |
| Other | <u>847</u> |
| Total Expenditures | <u>38,309</u> |
| Cash Receipts Over (Under) Expenditures | 25,278 |
| UNENCUMBERED CASH, BEGINNING | <u>-</u> |
| UNENCUMBERED CASH, ENDING | <u><u>\$ 25,278</u></u> |

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 2-19

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For The Year Ended June 30, 2012

BOND AND INTEREST FUND

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|-------------------|-------------------|--------------------------------------|
| CASH RECEIPTS | | | |
| General Property Taxes | | | |
| Ad Valorem Taxes | \$ 248,931 | \$ 244,313 | \$ 4,618 |
| Delinquent Tax | 3,837 | 2,919 | 918 |
| Motor Vehicle Tax | 15,497 | 12,554 | 2,943 |
| Recreational Vehicle Tax | 307 | 251 | 56 |
| 16/20M Vehicle Tax | 1,116 | - | 1,116 |
| Escape Tax | 11 | - | 11 |
| | <u>269,699</u> | <u>\$ 260,037</u> | <u>\$ 9,662</u> |
| EXPENDITURES | | | |
| Debt Service | | | |
| Principal | 130,000 | \$ 130,000 | \$ - |
| Interest | 128,333 | 128,333 | - |
| | <u>258,333</u> | <u>\$ 258,333</u> | <u>\$ -</u> |
| Cash Receipts Over (Under) Expenditures | 11,366 | | |
| UNENCUMBERED CASH, BEGINNING | <u>326,479</u> | | |
| UNENCUMBERED CASH, ENDING | <u>\$ 337,845</u> | | |

See accompanying Independent Auditor's Report

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 3

SUMMARY OF CASH RECEIPTS AND CASH DISBURSEMENTS - AGENCY FUNDS
For The Year Ended June 30, 2012

STUDENT ACTIVITY FUNDS

| | <u>Beginning Cash Balance</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Ending Cash Balance</u> |
|-------------------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| Student Activity Funds | | | | |
| High School | | | | |
| Class of 2010 | \$ 5 | \$ - | \$ 5 | \$ - |
| Class of 2011 | 254 | - | 254 | - |
| Class of 2012 | 1,065 | 262 | 1,251 | 76 |
| Class of 2013 | 2,034 | 4,213 | 4,947 | 1,300 |
| Class of 2014 | 726 | 4,993 | 2,048 | 3,671 |
| Class of 2015 | - | 2,537 | 1,819 | 718 |
| Drama Club | - | 827 | 827 | - |
| FFA | 5,679 | 13,292 | 14,734 | 4,237 |
| FCCLA | 3,804 | 17,807 | 17,264 | 4,347 |
| Stuco | 2,138 | 11,660 | 10,772 | 3,026 |
| Drill Team | 467 | 5,696 | 1,498 | 4,665 |
| National Honor Society | 344 | 1 | 286 | 59 |
| Pep Club | 785 | 2,416 | 2,402 | 799 |
| Cheerleader | 1,493 | 8,710 | 8,105 | 2,098 |
| Total High School | <u>18,794</u> | <u>72,414</u> | <u>66,212</u> | <u>24,996</u> |
| Middle School | | | | |
| Pep Club | 729 | 4,619 | 3,499 | 1,849 |
| Stuco | - | 300 | 140 | 160 |
| 8th Grade Leadership | 2,216 | - | - | 2,216 |
| Total Middle School | <u>2,945</u> | <u>4,919</u> | <u>3,639</u> | <u>4,225</u> |
| Total Student Activity Funds | <u>\$ 21,739</u> | <u>\$ 77,333</u> | <u>\$ 69,851</u> | <u>\$ 29,221</u> |

See accompanying Independent Auditor's Report

**UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas**

Schedule 4

**STATEMENT OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For The Year Ended June 30, 2012**

DISTRICT ACTIVITY FUNDS

| Fund | Beginning Unencumbered Cash Balance | Prior Year Cancelled Encumbrances | Cash Receipts | Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances and Accounts Payable | Ending Cash Balance |
|-------------------------------|--|---|------------------|------------------|---|---|---------------------------|
| Gate Receipts | | | | | | | |
| High School Athletics | \$ 7,207 | \$ - | \$ - | \$ 7,207 | \$ - | \$ - | \$ - |
| Middle School Athletics | 1,658 | - | - | 1,658 | - | - | - |
| Total Gate Receipts | <u>8,865</u> | <u>-</u> | <u>-</u> | <u>8,865</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| School Projects | | | | | | | |
| High School | | | | | | | |
| Football Fundraisers | 7,830 | - | 15,892 | 23,394 | 328 | 3,967 | 4,295 |
| Basketball | 295 | - | 4,338 | 4,279 | 354 | - | 354 |
| Cross Country | 259 | - | 472 | 691 | 40 | - | 40 |
| Track | 2,223 | - | 3,924 | 5,674 | 473 | - | 473 |
| Wrestling | 472 | - | 404 | 705 | 171 | - | 171 |
| Student Recognition | 356 | - | - | - | 356 | - | 356 |
| Community Service | 87 | - | 568 | 203 | 452 | - | 452 |
| Year Book | 4,785 | - | 12,304 | 17,089 | - | - | - |
| Total High School | <u>16,307</u> | <u>-</u> | <u>37,902</u> | <u>52,035</u> | <u>2,174</u> | <u>3,967</u> | <u>6,141</u> |
| Middle School | | | | | | | |
| Football Fundraisers | - | - | 515 | 510 | 5 | - | 5 |
| T-Shirts | 413 | - | 2,054 | 1,985 | 482 | - | 482 |
| Gifts & Grants | 29 | - | - | 29 | - | - | - |
| Faculty | 902 | - | 3,688 | 3,680 | 910 | - | 910 |
| Library | 133 | - | 46 | 12 | 167 | - | 167 |
| Year Book | 409 | - | - | - | 409 | - | 409 |
| Box Tops | 2,015 | - | 1,102 | 1,296 | 1,821 | - | 1,821 |
| Total Middle School | <u>3,901</u> | <u>-</u> | <u>7,405</u> | <u>7,512</u> | <u>3,794</u> | <u>-</u> | <u>3,794</u> |
| Total School Projects | 20,208 | - | 45,307 | 59,547 | 5,968 | 3,967 | 9,935 |
| Total District Activity Funds | <u>\$ 29,073</u> | <u>\$ -</u> | <u>\$ 45,307</u> | <u>\$ 68,412</u> | <u>\$ 5,968</u> | <u>\$ 3,967</u> | <u>\$ 9,935</u> |

See accompanying Independent Auditor's Report