

UNIFIED SCHOOL DISTRICT NO. 258

Financial Statements
and
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2011

Unified School District No. 258
Humboldt, Kansas
Special Financial Statements
For the Fiscal Year Ended June 30, 2011

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 258
Humboldt, Kansas

We have audited the summary statement of cash receipts, expenditures and unencumbered cash balances of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2011. This financial statement is the responsibility of Unified School District No. 258's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. 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 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.

As described in Note 1, Unified School District No. 258, Humboldt, Kansas, has prepared this financial statement using accounting practices prescribed by the State of Kansas which demonstrates 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 effects on the financial statement 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.

The financial statement referred to above includes only the primary government of the District, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the District's legal entity. The financial statement does not include the financial data of any legally separate component units which accounting principles generally accepted in the United States of America require to be reported with the financial data of the District's primary government.

In our opinion, because of the District's policy to prepare its financial statement on the basis of accounting discussed in the preceding two paragraphs, 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. 258, Humboldt, Kansas as of June 30, 2011, or the respective changes in 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 balances of Unified School District No. 258, Humboldt, Kansas, as of June 30, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2012, on our consideration of Unified School District No. 258's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds (Schedule 1, 2, and 3, as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. This 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 statement 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 statement taken as a whole.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Unified School District No. 258, Humboldt, Kansas. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statement, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statement taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Unified School District No. 258, Humboldt, Kansas, and for filing with the Kansas Department of Education, the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlotterbeck and Burns, LLC

March 13, 2012

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Unified School District No. 258
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 80		4,096,410	4,096,490		7,793	7,793
Supplemental General	(2)	15,658	294	1,194,420	1,190,000	20,372	118,283	138,655
Special Revenue:								
At Risk 4 Year Old	(2)	9	282	55,000	55,009	282	751	1,033
At Risk K-12				330,000	330,000		3,100	3,100
Capital Outlay	(2)	701,713	610	362,853	99,448	965,728	15,451	981,179
Driver Training	(2)	1,609	114	4,885	4,521	2,087		2,087
Food Service		10,145		333,036	320,543	22,638	984	23,622
Special Education		8,315		791,967	792,022	8,260		8,260
Vocational Education	(2)	6,350	99	406,000	396,355	16,094	8,801	24,895
KPERS Special Retirement Contribution		(194,306)		338,430	279,461	(135,337)	135,337	
Contingency Reserve		402,845				402,845		402,845
Textbook and Student Material Revolving	(2)	12,683	156	8,635	1,510	19,964		19,964
Recreation Commission		28,539		66,197	67,525	27,211		27,211
Charter Schools	(2)	37,267	7		37,274		4,380	4,380
Technology Literacy Challenge Grant		2,838		14,847	8,072	9,613	6,206	15,819
REAP Grant		184		42,133	23,954	18,363	115	18,478
Special Mini-Grants	(2)	6,128	153	4,821	606	10,496		10,496
Energy Incentive Program		4,098				4,098		4,098
Title I	(2)	6,532	111	102,329	88,469	20,503		20,503
Title I ARRA		11,758		25,680	37,438			
Improving Teacher Quality	(2)	7,296	62	29,072	28,617	7,813	240	8,053
Comprehensive School Reform		8				8		8
Title II ARRA		2,025			2,025		725	725
Health Care Grant	(2)	(4,049)	1,734	4,400	100	1,985		1,985
School Nurse Grant		19,270		24,750	44,293	(273)	1,628	1,355
ARRA Technology Rich Classroom Grant	(2)	(91,658)	3,988	125,000	37,330		2,159	2,159
Gate Receipts		932		31,515	31,704	743		743
Special Projects		9,342		34,833	35,445	8,730		8,730
Debt Service:								
Bond and Interest		539,052		772,282	787,577	523,757		523,757
Capital Projects:								
School Building Remodeling Project		4				4		4
Expendable Trusts:								
Health Insurance Refund				16,931	16,931			
Youth Friends	(2)	2,097	81	2,450	1,891	2,737		2,737
Total Primary Government	(1)	<u>1,546,764</u>	<u>7,691</u>	<u>9,218,876</u>	<u>8,814,610</u>	<u>1,958,721</u>	<u>305,953</u>	<u>2,264,674</u>

Unified School District No. 258
 Summary of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2011

	<u>Beginning Unencumbered Cash Balance</u>	<u>Beginning Balance Adjustment</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Composition of Cash:							
Certificates of Deposit							1,087,090
Demand Deposits							837,127
Due from State of Kansas							358,136
Petty Cash Advance							825
Less: Agency Funds per Statement 4							(18,500)
Adjustment for Rounding							(4)
Total Primary Government (1)							<u>2,264,674</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the school district for the year ending June 30, 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the school district.

Capital Project Funds--to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

Unified School District No. 258
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Notes to Financial Statements
For the Year Ended June 30, 2011

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates 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 (see Note 6 for a special exception). For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods or services, and are usually evidenced by a purchase order or written contract.

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 regulatory basis of accounting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, 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. General fixed assets that account for the land, buildings and equipment owned by the School District are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

D. Budgets

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:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

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For the Year Ended June 30, 2011

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. During the year ended June 30, 2011, the District amended the budgets of the following funds in the amounts indicated:

		<u>Original Budget</u>	<u>Amended Budget</u>
General Fund	\$	4,096,252	4,133,850
Special Education Fund		820,109	860,109

After the budget of the General Fund was amended, the State of Kansas re-computed the Legal Maximum Budget (based on weighted FTE enrollment) and reduced the budget of the General Fund to \$4,096,449.

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 schedules 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 regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

- Contingency Reserve Fund
- Textbook and Student Material Revolving Fund
- Charter Schools Fund
- Technology Literacy Challenge Grant Fund
- REAP Grant Fund
- Special Mini-Grants Fund
- Energy Incentive Program Fund
- Title I Fund
- Title I ARRA Fund
- Improving Teacher Quality Fund
- Comprehensive School Reform Fund
- Title II ARRA Fund
- Health Care Grant Fund
- School Nurse Grant Fund
- ARRA Technology Rich Classroom Grant Fund
- Gate Receipts Fund
- Special Projects Fund

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

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

Property Taxes and Other Receivables

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.

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

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 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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2011 and held no investments throughout the year.

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 any peak periods.

Unified School District No. 258
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Notes to Financial Statements
For the Year Ended June 30, 2011

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.

At June 30, 2011, the carrying amount of the District's deposits was \$1,924,217 and the bank balance was \$2,460,182. Of the bank balance, \$537,301 was covered by FDIC insurance and the remaining \$1,922,881 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the District's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are covered by a tri-party custodial agreement signed by all three parties.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by State statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses 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 expense was directly tied to the amount of the original cash disbursement.

Unified School District No. 258
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Notes to Financial Statements
For the Year Ended June 30, 2011

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated, as of June 30, 2011:

KPERS Special Retirement Contribution Fund	\$	135,337 (1)
School Nurse Grant		273

(1) The State of Kansas pays the employer share of KPERS for each Unified School District in the State. The Kansas Legislature, by statute, created a KPERS fund in each school district. The State of Kansas automatically deposits state aid to the District's bank account, then withdraws the KPERS amount attributable to each School District through this KPERS fund once each quarter. School District personnel have no control over these deposits and withdrawals. At June 30, 2011, the State of Kansas had not deposited the KPERS amount attributable to Unified School District No. 258 for the two quarters ending June 30, 2011, in the amount of \$135,337. Since the liability was due and payable, but the funds had not been received as of June 30, 2011, a cash basis violation resulted and is displayed as such in Statement 1. The State of Kansas subsequently deposited these funds on July 11 and July 12, 2011.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The District has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The District has waived the application of generally accepted accounting principles until June 30, 2011, in accordance with K.S.A. 75-1120(a).

B. Liabilities:

Changes in long-term liabilities for the year ending June 30, 2011 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>									
G.O. Improvement and Refunding Bonds	3.50-5.00%	12/28/05	\$ 6,875,000	09/01/21	5,610,000		475,000	5,135,000	244,376
G.O. Refunding Bonds 2008 Series A	3.00-4.50%	09/04/08	910,000	09/01/21	760,000			760,000	31,665
G.O. Refunding Bonds 2008 Series B	4.65-5.50%	09/04/08	715,000	09/01/15	715,000			715,000	36,532
<u>Capital Lease Obligations:</u>									
Energy Conservation Improvements	4.58%	06/26/06	1,100,000	07/15/21	901,675		60,978	840,697	40,996
QZAB Energy System Improvements	1.50%	07/01/07	600,000	07/10/17	480,000		60,000	420,000	6,750
<u>Contracted Liabilities:</u>									
Early Retirement Program					61,158	9,360	37,655	32,863	0
Total Contractual Indebtedness					<u>8,527,833</u>	<u>9,360</u>	<u>633,633</u>	<u>7,903,560</u>	<u>360,319</u>

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

<u>Principal</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17/ 2020-21</u>	<u>2021-22</u>	<u>Total</u>
General Obligation Bonds	\$ 480,000	500,000	520,000	540,000	565,000	3,260,000	745,000	6,610,000
Capital Lease Obligations	123,830	126,816	129,941	133,212	76,637	620,426	49,835	1,260,697
Contracted Liabilities	16,863	9,841	4,417	1,742				32,863
Total Principal	<u>620,693</u>	<u>636,657</u>	<u>654,358</u>	<u>674,954</u>	<u>641,637</u>	<u>3,880,426</u>	<u>794,835</u>	<u>7,903,560</u>
<u>Interest</u>								
General Obligation Bonds	293,580	273,017	251,309	227,295	201,127	563,143	36,700	1,846,171
Capital Lease Obligations	43,994	40,108	36,083	31,912	27,587	71,244	1,152	252,080
Total Interest	<u>337,574</u>	<u>313,125</u>	<u>287,392</u>	<u>259,207</u>	<u>228,714</u>	<u>634,387</u>	<u>37,852</u>	<u>2,098,251</u>

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

General Obligation Bonds

Kansas schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the district (not including motor vehicle valuation). The School District's assessed valuation at June 30, 2011 was \$25,608,012, resulting in an initial debt limitation of \$3,585,122.

At June 30, 2011, the District has outstanding bonded indebtedness in the amount of \$6,610,000. This includes \$1,475,000 in Advance Refunding Bonds issued in September, 2008, plus \$728,236 of the 2005 School Building/Advance Refunding bond issue, which are Advance Refunding Bonds as well. This \$2,203,236 in Advance Refunding debt is exempt from the debt limitation, however Kansas Statutes require any debt which was defeased through refunding, but is still outstanding, to still be included in the debt limit computation (see next note). All of the defeased debt for the District has been retired. Therefore the adjusted debt outstanding is \$4,406,764. This exceeds the legal debt limitation in the amount of \$821,642. Authority to exceed the debt limitation was granted by the Kansas State Board of Education prior to the 2005 bond issue.

All of the above outstanding debt issues are to be retired through an annual property tax levy.

Prior Year Refunding of Debt

On December 28, 2005 the District issued \$6,875,000 in General Obligation Advance Refunding and School Improvement Bonds with interest rates ranging from 3.50% to 5.00%. \$5,900,000 of the proceeds of this issue were used in conjunction with a building project. The remaining \$975,000 was used to advance refund the remaining \$870,000 of the outstanding 1995 School Improvement bonds which were originally issued on February 15, 1995 with interest rates ranging from 5.30% to 7.00%. The net proceeds of the refunding portion of the bond issue (after issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds until their final maturity in 2010. As of June 30, 2011, the 1995 School Improvement bonds have been fully retired by the escrow agent and the liability for those bonds has been removed from the District's financial statements.

On September 4, 2008 the District issued a total of \$1,625,000 in General Obligation Advance Refunding Bonds, in two series, with interest rates ranging from 3.00% to 5.50%. The proceeds of these issues were used to advance refund the remaining \$850,000 of the outstanding 1998 Advance Refunding bonds, along with \$695,000 of the 2005 Advance Refunding/School Improvement bonds, in an effort to smooth out future payments and prevent spikes in the local tax levy. The refunded 1998 bonds were called and retired immediately while the remainder of the proceeds were placed into an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded portion of the bonds until their final maturity in 2010. As of June 30, 2011, all of the refunded bonds are have been fully retired and the liability for those bonds has been removed from the District's financial statements.

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

Defined Benefit Pension Plan

Plan Description. The District participates in 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 and K.S.A. 74-4921 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPER has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. 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 statutory required employer share.

Vacation and Sick Pay

The School District's policies regarding sick leave and vacation pay permit employees to accumulate 15 days of sick leave per year up to a maximum of 60 days and permit non-teaching personnel to accumulate one day per month vacation pay for the first ten years of service and one and one-half day per month thereafter. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of unused vacation at the time of employment termination.

Early Retirement Incentive Plan

The School District has adopted an early retirement incentive plan for teaching personnel. Under this plan, teachers who were hired prior to the 2007-2008 school year, have six or more years service with the District and have achieved their fifty-fifth, but not their sixty-fifth birthday, or have 85 Kpers points, can receive a percentage of their final contracted salary per year, each year, until the age of sixty-five. Any teachers retiring under this plan can only draw benefits for a maximum of five years. Benefits are computed using the following scale:

<u>Year After Retirement</u>	<u>Years of Service</u>		
	<u>15 or More</u>	<u>10-14</u>	<u>6-10</u>
1st	18.40%	10.80%	6.60%
2nd	18.40%	10.80%	6.60%
3rd	18.40%	10.80%	6.60%
4th	18.40%	10.80%	6.60%
5th	18.40%	10.80%	6.60%

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk 4-Year Old Fund	K.S.A. 72-6428	\$ 55,000
General Fund	At Risk K-12 Fund	K.S.A. 72-6428	245,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	335,341
General Fund	Special Education Fund	K.S.A. 72-6428	600,000
General Fund	Vocational Education Fund	K.S.A. 72-6428	75,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-6433	85,000
Supplemental General Fund	Driver Training Fund	K.S.A. 72-6433	800
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	20,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	191,000
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	331,000
Improving Teacher Quality Fund	Tech. Literacy Grant Fund	Grant Agreement	14,500

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

Note 5 Joint Venture

The District is a participant in a joint venture agreement with seven other school districts for the operation of the ANW Special Education Cooperative. This Coop was formed under an inter-local agreement provided for by Kansas Statutes. Each school district appoints one of its board members to serve as a member of the Coop governing board. Each school district's annual contribution to the Coop is based on full time enrollment plus other minor adjustment factors. Each school district has an unrecorded value equity interest in the Coop which is based on their percentage of contribution. Complete separate statutory basis financial statements for the Coop are available at the ANW Special Education Cooperative administrative office in Humboldt, Kansas. The District's operating contribution to the Coop for the 2010-2011 fiscal year (including State Aid passed through from the State of Kansas) was \$786,983, which represents approximately 10.02% of the total contributions made by all eight participating school districts.

Note 6 In-Substance Receipt in Transit

The District received \$358,136 subsequent to June 30, 2011 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2011.

Unified School District No. 258
Humboldt, Kansas
Notes to Financial Statements
For the Year Ended June 30, 2011

Note 7 Economic Dependency

The School District is economically dependent on State and Federal financial assistance. The revenue from the State and Federal government in relation to the total revenues of the District are presented below:

	<u>Total</u>	<u>State</u>		<u>Federal</u>	
	<u>Revenue (1)</u>	<u>Aid</u>	<u>%</u>	<u>Aid</u>	<u>%</u>
General Fund	4,096,410	3,461,260	84.5%	194,017	4.7%
Supplemental General Fund	1,194,420	558,710	46.8%	0	0.0%
Bond and Interest Fund	772,282	267,775	34.7%	0	0.0%
Other Funds	1,203,123	347,289	28.9%	515,008	42.8%
 Total All Funds (1)	 7,266,235	 4,635,034	 63.8%	 709,025	 9.8%

(1) Not including fund transfers

Note 8 Prior Year Encumbrance Correction

The beginning unencumbered cash balance shown on Statement 1 for the KPERS Special Retirement Contribution Fund at July 1, 2010 has been adjusted from the ending unencumbered balance shown in the prior year financial statements. An additional encumbrance of \$69,674 should have been included in the 2009-10 ending unencumbered balance. The amounts shown in the prior year column in Schedule 2 have been adjusted to reflect this correction.

Unified School District No. 258
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2011

Schedule 1

	<u>Certified Budget</u>	<u>Adjustment to Comply With Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 4,133,850	(37,401)	41	4,096,490	4,096,490	
Supplemental General	1,190,000			1,190,000	1,190,000	
Special Revenue:						
At Risk 4 Year Old	55,009			55,009	55,009	
At Risk K-12	330,000			330,000	330,000	
Capital Outlay	733,000			733,000	99,448	633,552
Driver Training	12,000			12,000	4,521	7,479
Food Service	323,000		48,327	371,327	320,543	50,784
Special Education	860,109			860,109	792,022	68,087
Vocational Education	457,042			457,042	396,355	60,687
KPERS Special Retirement Contribution	301,484			301,484	279,461	22,023
Recreation Commission	67,525			67,525	67,525	
Debt Service:						
Bond and Interest	<u>787,674</u>			<u>787,674</u>	<u>787,577</u>	<u>97</u>
Totals	<u>9,250,693</u>	<u>(37,401)</u>	<u>48,368</u>	<u>9,261,660</u>	<u>8,418,951</u>	<u>842,709</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 439,822	437,498	421,688	15,810
Delinquent Taxes	2,529	2,045	4,606	(2,561)
Reimbursements	54	41		41
Total Revenue from Local Sources	<u>442,405</u>	<u>439,584</u>	<u>426,294</u>	<u>13,290</u>
Revenue from County Sources				
Revenue in Lieu of Taxes	422	300		300
Revenue from State Sources				
General State Aid	2,889,982	2,878,464	2,979,376	(100,912)
Mineral Production Tax	292	1,249		1,249
Special Education Aid	515,183	582,796	620,172	(37,376)
Total Revenue from State Sources	<u>3,405,457</u>	<u>3,462,509</u>	<u>3,599,548</u>	<u>(137,039)</u>
Revenue from Federal Sources				
Federal Financial Assistance ARRA	180,023	70,526	70,526	
Federal Ed Jobs Program ARRA		123,491		123,491
Total Revenue from Federal Sources	<u>180,023</u>	<u>194,017</u>	<u>70,526</u>	<u>123,491</u>
Total Cash Receipts	<u>4,028,307</u>	<u>4,096,410</u>	<u>4,096,368</u>	<u>42</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	1,394,887	1,317,484	1,429,405	111,921
Non-Certified Salaries	533		600	600
Group Insurance	108,790	123,964	130,294	6,330
Social Security	105,102	101,260	108,500	7,240
Other Miscellaneous Purchased Services	197		200	200
General Supplies and Materials	984	5,763	1,000	(4,763)
Miscellaneous Supplies	4,537	7,291	4,500	(2,791)
Total Instruction	<u>1,615,030</u>	<u>1,555,762</u>	<u>1,674,499</u>	<u>118,737</u>
Support Services - Students				
Certified Salaries	92,494	103,814	106,784	2,970
Group Insurance	7,890	11,984	12,068	84
Social Security	7,199	7,518	8,092	574
General Supplies and Materials		208		(208)
Total Support Services - Students	<u>107,583</u>	<u>123,524</u>	<u>126,944</u>	<u>3,420</u>
Support Services - Instr. Staff				
Non-Certified Salaries	13,334	13,637	50,000	36,363
Social Security	233	184	3,702	3,518
General Supplies and Materials		495		(495)
Books and Periodicals	495		600	600
Other	375	1,093	375	(718)
Total Support Services - Instr. Staff	<u>14,437</u>	<u>15,409</u>	<u>54,677</u>	<u>39,268</u>
General Administration				
Certified Salaries	97,339	85,750	85,000	(750)
Non-Certified Salaries	57,265	58,645	58,630	(15)
Group Insurance	16,924	13,590	9,610	(3,980)
Social Security	11,604	11,529	12,000	471
Other Employee Benefits	94,781	36,084	53,096	17,012
Purchased Professional and Technical Services	10,374	18,240	12,000	(6,240)
Other Purchased Services	11,566	12,255		(12,255)
Insurance	27,807	35,453	30,000	(5,453)
Communication Services	2,803	3,709	3,083	(626)
Other Miscellaneous Purchased Services			11,500	11,500
General Supplies and Materials	3,011	5,340	3,600	(1,740)
Miscellaneous Supplies	479	6		(6)
Other	13,311	17,871	13,500	(4,371)
Total General Administration	<u>347,264</u>	<u>298,472</u>	<u>292,019</u>	<u>(6,453)</u>

General Fund
Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
School Administration				
Certified Salaries	\$ 193,690	153,457	146,800	(6,657)
Non-Certified Salaries	83,044	85,655	83,780	(1,875)
Group Insurance	11,948	5,370	9,248	3,878
Social Security	21,759	16,872	17,700	828
Other Purchased Services	360			
Communication Services	12,066	13,187	14,184	997
Other Miscellaneous Purchased Services			1,000	1,000
General Supplies and Materials	2,766	4,456	3,000	(1,456)
Miscellaneous Supplies	4	86		(86)
Other	566	1,523	1,000	(523)
Total School Administration	<u>326,203</u>	<u>280,606</u>	<u>276,712</u>	<u>(3,894)</u>
Support Services - Business				
Non-Certified Salaries	1,646	3,382	1,600	(1,782)
Social Security	169	239	168	(71)
Other Employee Benefits	36,580	36,140	40,000	3,860
General Supplies and Materials	3,996		5,000	5,000
Total Support Services - Business	<u>42,391</u>	<u>39,761</u>	<u>46,768</u>	<u>7,007</u>
Operations and Maintenance				
Non-Certified Salaries	205,385	214,026	215,914	1,888
Social Security	13,036	13,211	16,630	3,419
Purchased Property Services	23,395	26,673		(26,673)
Water/Sewer Services (Non-Energy)	7,780	9,888	16,309	6,421
Repair of Buildings	385		400	400
Other Purchased Property Services			23,500	23,500
Insurance			57,000	57,000
General Supplies and Materials	17,825	18,047	18,000	(47)
Heating	21,714	18,525	23,800	5,275
Electricity	105,129	67,400	115,000	47,600
Other	517	246		(246)
Other			500	500
Total Operations and Maintenance	<u>395,166</u>	<u>368,016</u>	<u>487,053</u>	<u>119,037</u>
Vehicle Operation Services				
Non-Certified Salaries	49,437	49,693	40,590	(9,103)
Social Security	3,495	3,649	3,240	(409)
Purchased Property Services	5,444	7,026		(7,026)
Repairs and Maintenance	8,128	12,482		(12,482)
Insurance	5,021	4,265	5,250	985
Motor Fuel	25,076	23,638	27,000	3,362
Vehicles (Including school buses)			41,598	41,598
Other	3,811	3,846	17,500	13,654
Total Vehicle Operation Services	<u>100,412</u>	<u>104,599</u>	<u>135,178</u>	<u>30,579</u>
Fund Transfers				
At Risk 4-Year Old	62,593	55,000	55,000	
At Risk K-12	245,000	245,000	245,000	
Capital Outlay	59,764	335,341		(335,341)
Special Education	555,182	600,000	640,000	40,000
Vocational Education		75,000	100,000	25,000
Contingency Reserve	157,478			
Total Fund Transfers	<u>1,080,017</u>	<u>1,310,341</u>	<u>1,040,000</u>	<u>(270,341)</u>
Budget Adjustments				
Legal Max Adjustment			(37,401)	(37,401)
Budget Credit Adjustment			41	41
Total Expenditures and Transfers	<u>4,028,503</u>	<u>4,096,490</u>	<u>4,096,490</u>	

Unified School District No. 258
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Receipts Over (Under) Expenditures and Transfers	\$ (196)	(80)		
Unencumbered Cash, Beginning	176	80		
Prior Year Encumbrances Cancelled	<u>100</u>	<u> </u>		
Unencumbered Cash, Ending	<u><u>80</u></u>	<u><u> </u></u>		

Unified School District No. 258
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 449,414	592,415	572,114	20,301
Delinquent Taxes	6,081	2,069	4,734	(2,665)
16/20M Truck Tax	1,728	1,978		1,978
Total Revenue from Local Sources	<u>457,223</u>	<u>596,462</u>	<u>576,848</u>	<u>19,614</u>
Revenue from County Sources				
Motor Vehicle Tax	33,135	38,269	36,400	1,869
Recreational Vehicle Tax	524	611	550	61
Revenue in Lieu of Taxes	391	368		368
Total Revenue from County Sources	<u>34,050</u>	<u>39,248</u>	<u>36,950</u>	<u>2,298</u>
Revenue from State Sources				
Supplemental State Aid	<u>328,856</u>	<u>558,710</u>	<u>560,538</u>	(1,828)
Revenue from Federal Sources				
Federal Financial Assistance ARRA	<u>111,732</u>			
Total Cash Receipts	<u>931,861</u>	<u>1,194,420</u>	<u>1,174,336</u>	<u>20,084</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	123,200	10,705	17,000	6,295
Group Insurance	86,754	76,448	87,032	10,584
Social Security	5,909	4,885	10,000	5,115
Other Employee Benefits		37,655		(37,655)
Purchased Property Services	10,845	14,981	17,000	2,019
General Supplies and Materials	91,859	115,467	100,000	(15,467)
Textbooks	13,992	220	21,500	21,280
Workbooks	2,411			
Audio Visual and Software		10,800		(10,800)
Miscellaneous Supplies	22,290	25,878	30,000	4,122
Property (Equipment & Furnishings)	1,279	10,480	6,300	(4,180)
Other		49,504		(49,504)
Total Instruction	<u>358,539</u>	<u>357,023</u>	<u>288,832</u>	(68,191)
Operations and Maintenance				
Repairs and Maintenance	11,980	11,292	18,000	6,708
Repair of Buildings	14,317	19,160	22,593	3,433
Other Purchased Property Services	117,780	124,035	122,780	(1,255)
Electricity		50,690	50,000	(690)
Total Operations and Maintenance	<u>144,077</u>	<u>205,177</u>	<u>213,373</u>	<u>8,196</u>
Vehicle Operation Services				
Property (Equipment & Furnishings)			82,000	82,000
Vehicles (Including school buses)	69,917			
Total Vehicle Operation Services	<u>69,917</u>		<u>82,000</u>	<u>82,000</u>
Fund Transfers				
At Risk K-12		85,000	85,000	
Driver Training	3,868	800	7,000	6,200
Food Service		20,000	71,000	51,000
Special Education	177,331	191,000	211,795	20,795
Vocational Education	183,268	331,000	231,000	(100,000)
Total Fund Transfers	<u>364,467</u>	<u>627,800</u>	<u>605,795</u>	(22,005)
Total Expenditures and Transfers	<u>937,000</u>	<u>1,190,000</u>	<u>1,190,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	(5,139)	4,420		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	20,603	15,658		
Unencumbered Cash, Ending	<u>15,658</u>	<u>20,372</u>		

Unified School District No. 258
At Risk 4 Year Old Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 62,593	55,000	55,000	
Total Cash Receipts	<u>62,593</u>	<u>55,000</u>	<u>55,000</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	37,069	41,175	32,000	(9,175)
Social Security	2,661	2,712	2,300	(412)
Other Professional and Technical Services	12,222	10,371	10,000	(371)
General Supplies and Materials	<u>10,145</u>	<u>751</u>	<u>10,709</u>	<u>9,958</u>
Total Instruction	<u>62,097</u>	<u>55,009</u>	<u>55,009</u>	
Operations and Maintenance				
Non-Certified Salaries	<u>2,517</u>			
Total Expenditures and Transfers	<u>64,614</u>	<u>55,009</u>	<u>55,009</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,021)	(9)		
Unencumbered Cash, Beginning	2,029	9		
Prior Year Encumbrances Cancelled	<u>1</u>	<u>282</u>		
Unencumbered Cash, Ending	<u>9</u>	<u>282</u>		

Unified School District No. 258
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 245,000	245,000	245,000	
Transfer from Supplemental General Fund		85,000	85,000	
Total Cash Receipts	<u>245,000</u>	<u>330,000</u>	<u>330,000</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	164,611	260,517	210,000	(50,517)
Non-Certified Salaries	67,304	48,493	100,000	51,507
Social Security	13,085	15,745	20,000	4,255
Other Employee Benefits		2,145		(2,145)
Purchased Professional and Technical Services		3,100		(3,100)
Total Expenditures and Transfers	<u>245,000</u>	<u>330,000</u>	<u>330,000</u>	
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

Unified School District No. 258
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 121,962	3,972	6,189	(2,217)
Delinquent Taxes	892	388	1,285	(897)
16/20M Truck Tax	267	491		491
Interest on Investments	13,393	12,576	12,500	76
Other Revenue From Local Sources	2,190	46	5,000	(4,954)
Total Revenue from Local Sources	<u>138,704</u>	<u>17,473</u>	<u>24,974</u>	<u>(7,501)</u>
Revenue from County Sources				
Motor Vehicle Tax	7,855	9,881	9,380	501
Recreational Vehicle Tax	127	158	142	16
Revenue in Lieu of Taxes	106			
Total Revenue from County Sources	<u>8,088</u>	<u>10,039</u>	<u>9,522</u>	<u>517</u>
Operating Transfers				
Transfer from General Fund	59,764	335,341		335,341
Total Cash Receipts	<u>206,556</u>	<u>362,853</u>	<u>34,496</u>	<u>328,357</u>
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)			433,000	433,000
Support Services - Students				
Property (Equipment & Furnishings)	104,679	20,876	79,000	58,124
General Administration				
Property (Equipment & Furnishings)			40,000	40,000
Operations and Maintenance				
Property (Equipment & Furnishings)	75,853	67,509	100,000	32,491
Student Transportation				
Property (Equipment & Furnishings)			25,000	25,000
Facilities Acquisition/Construction				
Site Acquisition Services			14,000	14,000
Site Improvement Services	389	4,256	12,000	7,744
Building Repair and Remodeling	2,439	6,807	30,000	23,193
Total Facilities Acquisition/Construction	<u>2,828</u>	<u>11,063</u>	<u>56,000</u>	<u>44,937</u>
Total Expenditures and Transfers	<u>183,360</u>	<u>99,448</u>	<u>733,000</u>	<u>633,552</u>
Receipts Over (Under)				
Expenditures and Transfers	23,196	263,405		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled	678,517	701,713		
Unencumbered Cash, Ending	<u>701,713</u>	<u>965,728</u>		

Unified School District No. 258
 Driver Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	\$ 1,726	3,197	2,000	1,197
Revenue from State Sources				
General State Aid	1,150	888	1,680	(792)
Operating Transfers				
Transfer from Supplemental General Fund	3,868	800	7,000	(6,200)
Total Cash Receipts	<u>6,744</u>	<u>4,885</u>	<u>10,680</u>	<u>(5,795)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	4,200	4,200	7,500	3,300
Social Security	321	321	575	254
General Supplies and Materials			2,625	2,625
Miscellaneous Supplies			300	300
Total Instruction	<u>4,521</u>	<u>4,521</u>	<u>11,000</u>	<u>6,479</u>
Operations and Maintenance				
Motor Fuel	694		1,000	1,000
Total Expenditures and Transfers	<u>5,215</u>	<u>4,521</u>	<u>12,000</u>	<u>7,479</u>
Receipts Over (Under)				
Expenditures and Transfers	1,529	364		
Unencumbered Cash, Beginning	80	1,609		
Prior Year Encumbrances Cancelled		114		
Unencumbered Cash, Ending	<u>1,609</u>	<u>2,087</u>		

Unified School District No. 258
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 79,396	90,670	79,235	11,435
Adults and Non-Reimbursable Programs	10,685	11,120	15,038	(3,918)
Other Revenue From Local Sources	17,671	23,522	17,500	6,022
Total Revenue from Local Sources	<u>107,752</u>	<u>125,312</u>	<u>111,773</u>	<u>13,539</u>
Revenue from State Sources				
General State Aid	3,230	3,427	2,210	1,217
Revenue from Federal Sources				
Federal Financial Assistance	162,476	176,850	128,523	48,327
Other Federal Financial Assistance	7,244	7,447		7,447
Total Revenue from Federal Sources	<u>169,720</u>	<u>184,297</u>	<u>128,523</u>	<u>55,774</u>
Operating Transfers				
Transfer from Supplemental General Fund		20,000	71,000	(51,000)
Total Cash Receipts	<u>280,702</u>	<u>333,036</u>	<u>313,506</u>	<u>19,530</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	108,248	117,685	120,000	2,315
Group Insurance	28,161	26,287	34,000	7,713
Social Security	6,706	8,002	7,500	(502)
Purchased Professional and Technical Services	771	384	2,000	1,616
Food and Milk	115,391	151,416	145,000	(6,416)
Miscellaneous Supplies	7,329	7,403	11,000	3,597
Property (Equipment & Furnishings)	8,565	5,973	1,000	(4,973)
Other	2,881	3,393	2,500	(893)
Total Food Service Operations	<u>278,052</u>	<u>320,543</u>	<u>323,000</u>	<u>2,457</u>
Budget Credit Adjustment			48,327	48,327
Total Expenditures and Transfers	<u>278,052</u>	<u>320,543</u>	<u>371,327</u>	<u>50,784</u>
Receipts Over (Under)				
Expenditures and Transfers	2,650	12,493		
Unencumbered Cash, Beginning	7,043	10,145		
Prior Year Encumbrances Cancelled	452			
Unencumbered Cash, Ending	<u>10,145</u>	<u>22,638</u>		

Unified School District No. 258
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	967		967
Operating Transfers				
Transfer from General Fund	555,182	600,000	640,000	(40,000)
Transfer from Supplemental General Fund	177,331	191,000	211,795	(20,795)
Total Operating Transfers	732,513	791,000	851,795	(60,795)
Total Cash Receipts	732,513	791,967	851,795	(59,828)
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	207,339	204,258	226,953	22,695
LEA State Aid Flowthrough Payments to COOP's/Interlocals	515,183	582,725	594,897	12,172
Total Instruction	722,522	786,983	821,850	34,867
Vehicle Operation Services				
Non-Certified Salaries	2,065	1,363	22,250	20,887
Group Insurance			1,966	1,966
Social Security	135	99	1,900	1,801
Other Purchased Services			3,235	3,235
Motor Fuel	168	354	2,500	2,146
Other		3,223	6,408	3,185
Total Vehicle Operation Services	2,368	5,039	38,259	33,220
Total Expenditures and Transfers	724,890	792,022	860,109	68,087
Receipts Over (Under)				
Expenditures and Transfers	7,623	(55)		
Unencumbered Cash, Beginning	692	8,315		
Unencumbered Cash, Ending	8,315	8,260		

Unified School District No. 258
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 100,750		120,000	(120,000)
Operating Transfers				
Transfer from General Fund		75,000	100,000	(25,000)
Transfer from Supplemental General Fund	183,268	331,000	231,000	100,000
Total Operating Transfers	183,268	406,000	331,000	75,000
Total Cash Receipts	284,018	406,000	451,000	(45,000)
Expenditures and Transfers				
Instruction				
Certified Salaries	129,693	248,712	270,000	21,288
Non-Certified Salaries			4,095	4,095
Group Insurance	17,084	17,984	15,892	(2,092)
Social Security	18,086	18,364	19,755	1,391
Repairs and Maintenance	2,106	312		(312)
Other Miscellaneous Purchased Services			2,000	2,000
General Supplies and Materials	108,054	108,246	125,000	16,754
Textbooks			500	500
Audio Visual and Software			1,700	1,700
Miscellaneous Supplies	153	146	18,000	17,854
Property (Equipment & Furnishings)	1,380	1,240	100	(1,140)
Total Instruction	276,556	395,004	457,042	62,038
Operations and Maintenance				
Purchased Property Services	260	370		(370)
Water/Sewer Services (Non-Energy)	232	216		(216)
Electricity	867	765		(765)
Total Operations and Maintenance	1,359	1,351		(1,351)
Total Expenditures and Transfers	277,915	396,355	457,042	60,687
Receipts Over (Under)				
Expenditures and Transfers	6,103	9,645		
Unencumbered Cash, Beginning	247	6,350		
Prior Year Encumbrances Cancelled		99		
Unencumbered Cash, Ending	6,350	16,094		

Unified School District No. 258
KPERs Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 126,604	338,430	301,484	36,946
Total Cash Receipts	<u>126,604</u>	<u>338,430</u>	<u>301,484</u>	<u>36,946</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>223,948</u>	<u>198,970</u>	<u>210,881</u>	<u>11,911</u>
Support Services - Students				
Other Employee Benefits	<u>14,529</u>	<u>14,710</u>	<u>13,530</u>	(<u>1,180</u>)
Support Services - Instr. Staff				
Other Employee Benefits	<u>1,599</u>	<u>1,865</u>	<u>1,576</u>	(<u>289</u>)
General Administration				
Other Employee Benefits	<u>14,409</u>	<u>13,081</u>	<u>13,394</u>	<u>313</u>
School Administration				
Other Employee Benefits	<u>31,421</u>	<u>21,287</u>	<u>29,111</u>	<u>7,824</u>
Support Services - Business				
Other Employee Benefits	<u>321</u>	<u>294</u>	<u>301</u>	<u>7</u>
Operations and Maintenance				
Other Employee Benefits	<u>20,271</u>	<u>18,232</u>	<u>19,133</u>	<u>901</u>
Student Transportation				
Other Employee Benefits	<u>1,071</u>	<u>558</u>	<u>1,001</u>	<u>443</u>
Operation of Non-Instruction Services				
Other Employee Benefits	<u>13,341</u>	<u>10,464</u>	<u>12,557</u>	<u>2,093</u>
Total Expenditures and Transfers	<u>320,910</u>	<u>279,461</u>	<u>301,484</u>	<u>22,023</u>
Receipts Over (Under)				
Expenditures and Transfers	(194,306)	58,969		
Unencumbered Cash, Beginning		(194,306)		
Unencumbered Cash, Ending	(<u>194,306</u>)	(<u>135,337</u>)		

Unified School District No. 258
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 157,478	<u> </u>
Total Cash Receipts	<u>157,478</u>	<u> </u>
 Expenditures and Transfers		
None	<u> </u>	<u> </u>
 Receipts Over (Under)		
Expenditures and Transfers	157,478	
 Unencumbered Cash, Beginning	245,367	402,845
Prior Year Encumbrances Cancelled		
Unencumbered Cash, Ending	<u>402,845</u>	<u>402,845</u>

Unified School District No. 258
Textbook and Student Material Revolving Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
User Charges and Fines	\$ 2,274	2,395
Textbook Sales and Rentals	4,902	4,917
Reimbursements	<u>174</u>	<u>1,323</u>
Total Cash Receipts	<u>7,350</u>	<u>8,635</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	508	485
Textbooks	90	
Workbooks	<u>5,610</u>	<u>1,025</u>
Total Expenditures and Transfers	<u>6,208</u>	<u>1,510</u>
Receipts Over (Under)		
Expenditures and Transfers	1,142	7,125
Unencumbered Cash, Beginning	11,541	12,683
Prior Year Encumbrances Cancelled	<u> </u>	<u>156</u>
Unencumbered Cash, Ending	<u><u>12,683</u></u>	<u><u>19,964</u></u>

Unified School District No. 258
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 60,854	59,709	59,188	521
Delinquent Taxes	962	314	640	(326)
16/20M Truck Tax	334	313		313
Total Revenue from Local Sources	<u>62,150</u>	<u>60,336</u>	<u>59,828</u>	<u>508</u>
Revenue from County Sources				
Motor Vehicle Tax	6,890	5,733	5,440	293
Recreational Vehicle Tax	111	91	82	9
Revenue in Lieu of Taxes	53	37		37
Total Revenue from County Sources	<u>7,054</u>	<u>5,861</u>	<u>5,522</u>	<u>339</u>
Total Cash Receipts	<u>69,204</u>	<u>66,197</u>	<u>65,350</u>	<u>847</u>
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	<u>66,635</u>	<u>67,525</u>	<u>67,525</u>	
Total Expenditures and Transfers	<u>66,635</u>	<u>67,525</u>	<u>67,525</u>	
Receipts Over (Under)				
Expenditures and Transfers	2,569	(1,328)		
Unencumbered Cash, Beginning	25,970	28,539		
Prior Year Encumbrances Cancelled				
Unencumbered Cash, Ending	<u>28,539</u>	<u>27,211</u>		

Unified School District No. 258
Charter Schools Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 155,000	
Total Cash Receipts	<u>155,000</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	14,771	14,113
Group Insurance	3,663	5,134
Social Security	949	796
Purchased Professional and Technical Services	1,000	
General Supplies and Materials	<u>97,370</u>	<u>17,231</u>
Total Expenditures and Transfers	<u>117,753</u>	<u>37,274</u>
Receipts Over (Under)		
Expenditures and Transfers	37,247	(37,274)
Unencumbered Cash, Beginning		37,267
Prior Year Encumbrances Cancelled	<u>20</u>	<u>7</u>
Unencumbered Cash, Ending	<u>37,267</u>	<u>37,274</u>

Unified School District No. 258
Technology Literacy Challenge Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 14,822	347
Operating Transfers		
Transfer from Improving Teacher Quality Fund	14,500	14,500
Total Cash Receipts	<u>14,822</u>	<u>14,847</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	900	
Social Security	69	
General Supplies and Materials	415	8,072
Equipment	10,634	
Total Expenditures and Transfers	<u>12,018</u>	<u>8,072</u>
Receipts Over (Under)		
Expenditures and Transfers	2,804	6,775
Unencumbered Cash, Beginning	34	2,838
Unencumbered Cash, Ending	<u>2,838</u>	<u>9,613</u>

Unified School District No. 258
REAP Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 21,526	42,133
Total Cash Receipts	<u>21,526</u>	<u>42,133</u>
 Expenditures and Transfers		
Instruction		
Certified Salaries	2,165	
General Supplies and Materials	<u>20,303</u>	<u>23,954</u>
Total Expenditures and Transfers	<u>22,468</u>	<u>23,954</u>
 Receipts Over (Under)		
Expenditures and Transfers	(942)	18,179
 Unencumbered Cash, Beginning	<u>1,126</u>	<u>184</u>
Unencumbered Cash, Ending	<u><u>184</u></u>	<u><u>18,363</u></u>

Unified School District No. 258
Special Mini-Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 745	466
Revenue from State Sources		
Other State Aid	4,830	4,355
Revenue from Federal Sources		
Federal Financial Assistance	750	
Total Cash Receipts	<u>6,325</u>	<u>4,821</u>
Expenditures and Transfers		
Instruction		
Social Security	1,789	
Other	4,830	606
Total Expenditures and Transfers	<u>6,619</u>	<u>606</u>
Receipts Over (Under)		
Expenditures and Transfers	(294)	4,215
Unencumbered Cash, Beginning	6,377	6,128
Prior Year Encumbrances Cancelled	45	153
Unencumbered Cash, Ending	<u>6,128</u>	<u>10,496</u>

Unified School District No. 258
Energy Incentive Program Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>4,098</u>	<u>4,098</u>
Unencumbered Cash, Ending	<u>4,098</u>	<u>4,098</u>

Unified School District No. 258
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 94,634	102,329
Total Cash Receipts	<u>94,634</u>	<u>102,329</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	79,412	81,625
Group Insurance	4,884	
Social Security	5,346	5,691
General Supplies and Materials	992	1,153
Total Expenditures and Transfers	<u>90,634</u>	<u>88,469</u>
Receipts Over (Under)		
Expenditures and Transfers	4,000	13,860
Unencumbered Cash, Beginning	1,892	6,532
Prior Year Encumbrances Cancelled	<u>640</u>	<u>111</u>
Unencumbered Cash, Ending	<u><u>6,532</u></u>	<u><u>20,503</u></u>

Unified School District No. 258
Title I ARRA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance ARRA	\$ <u>33,079</u>	<u>25,680</u>
Total Cash Receipts	<u>33,079</u>	<u>25,680</u>
 Expenditures and Transfers		
Instruction		
Certified Salaries	19,744	36,002
Social Security	<u>1,577</u>	<u>1,436</u>
Total Expenditures and Transfers	<u>21,321</u>	<u>37,438</u>
 Receipts Over (Under)		
Expenditures and Transfers	11,758	(11,758)
 Unencumbered Cash, Beginning	<u> </u>	<u>11,758</u>
Unencumbered Cash, Ending	<u><u>11,758</u></u>	<u><u> </u></u>

Unified School District No. 258
Improving Teacher Quality Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 14,752	29,072
Total Cash Receipts	<u>14,752</u>	<u>29,072</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	4,155	4,418
Social Security	318	338
Purchased Professional and Technical Services	8,433	9,361
Total Instruction	<u>12,906</u>	<u>14,117</u>
Fund Transfers		
Technology Literacy Challenge Grant		14,500
Total Expenditures and Transfers	<u>12,906</u>	<u>28,617</u>
Receipts Over (Under)		
Expenditures and Transfers	1,846	455
Unencumbered Cash, Beginning	5,450	7,296
Prior Year Encumbrances Cancelled		<u>62</u>
Unencumbered Cash, Ending	<u>7,296</u>	<u>7,813</u>

Unified School District No. 258
Comprehensive School Reform Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>8</u>	<u>8</u>
Unencumbered Cash, Ending	<u>8</u>	<u>8</u>

Unified School District No. 258
Title II ARRA Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance ARRA	\$ 2,025	
Total Cash Receipts	<u>2,025</u>	
 Expenditures and Transfers		
Instruction		
Equipment		2,025
Total Expenditures and Transfers		<u>2,025</u>
 Receipts Over (Under)		
Expenditures and Transfers	2,025	(2,025)
 Unencumbered Cash, Beginning		<u>2,025</u>
Unencumbered Cash, Ending	<u>2,025</u>	<u>2,025</u>

Unified School District No. 258
Health Care Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 44,599	4,400
Total Cash Receipts	<u>44,599</u>	<u>4,400</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	2,000	
Non-Certified Salaries	37,618	
Social Security	2,610	
Purchased Professional and Technical Services	<u>1,420</u>	<u>100</u>
Total Expenditures and Transfers	<u>43,648</u>	<u>100</u>
Receipts Over (Under)		
Expenditures and Transfers	951	4,300
Unencumbered Cash, Beginning	(5,000)	(4,049)
Prior Year Encumbrances Cancelled		<u>1,734</u>
Unencumbered Cash, Ending	<u>(4,049)</u>	<u>1,985</u>

Unified School District No. 258
School Nurse Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Donations	\$ 46,251	24,750
Total Cash Receipts	<u>46,251</u>	<u>24,750</u>
 Expenditures and Transfers		
Support Services - Instr. Staff		
Non-Certified Salaries	23,079	36,940
Group Insurance	3,901	
Social Security	1,679	2,397
Purchased Professional and Technical Services	63	22
General Supplies and Materials	28	2,456
Property (Equipment & Furnishings)	100	2,478
Other	75	
Total Expenditures and Transfers	<u>28,925</u>	<u>44,293</u>
 Receipts Over (Under)		
Expenditures and Transfers	17,326	(19,543)
 Unencumbered Cash, Beginning	<u>1,944</u>	<u>19,270</u>
Unencumbered Cash, Ending	<u>19,270</u>	(<u>273</u>)

Unified School District No. 258
ARRA Technology Rich Classroom Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance ARRA	\$ _____	<u>125,000</u>
Total Cash Receipts	<u> </u>	<u>125,000</u>
Expenditures and Transfers		
Instruction		
Equipment	<u>91,658</u>	<u>9,898</u>
Support Services - Instr. Staff		
Certified Salaries		26,279
Purchased Professional and Technical Services		<u>1,153</u>
Total Support Services - Instr. Staff		<u>27,432</u>
Total Expenditures and Transfers	<u>91,658</u>	<u>37,330</u>
Receipts Over (Under)		
Expenditures and Transfers	(91,658)	87,670
Unencumbered Cash, Beginning		(91,658)
Prior Year Encumbrances Cancelled		<u>3,988</u>
Unencumbered Cash, Ending	<u>(91,658)</u>	<u> </u>

Unified School District No. 258
Bond and Interest Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 494,642	450,526	447,207	3,319
Delinquent Taxes	7,451	2,648	5,193	(2,545)
16/20M Truck Tax	2,473	2,620		2,620
Total Revenue from Local Sources	<u>504,566</u>	<u>455,794</u>	<u>452,400</u>	<u>3,394</u>
Revenue from County Sources				
Motor Vehicle Tax	48,366	47,678	45,213	2,465
Recreational Vehicle Tax	769	758	684	74
Revenue in Lieu of Taxes	429	277		277
Total Revenue from County Sources	<u>49,564</u>	<u>48,713</u>	<u>45,897</u>	<u>2,816</u>
Revenue from State Sources				
General State Aid	257,187	267,775	267,809	(34)
Total Cash Receipts	<u>811,317</u>	<u>772,282</u>	<u>766,106</u>	<u>6,176</u>
Expenditures and Transfers				
Debt Service				
Redemption of Principal	450,000	475,000	475,000	
Interest (Coupons)	329,355	312,574	312,574	
Commission and Postage	3	3	100	97
Total Expenditures and Transfers	<u>779,358</u>	<u>787,577</u>	<u>787,674</u>	<u>97</u>
Receipts Over (Under) Expenditures and Transfers	31,959	(15,295)		
Unencumbered Cash, Beginning	<u>507,093</u>	<u>539,052</u>		
Unencumbered Cash, Ending	<u>539,052</u>	<u>523,757</u>		

Unified School District No. 258
School Building Remodeling Project Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
None	_____	_____
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	4	4
Prior Year Encumbrances Cancelled	_____	_____
Unencumbered Cash, Ending	<u>4</u>	<u>4</u>

Unified School District No. 258
Health Insurance Refund Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$	<u>16,931</u>
Total Cash Receipts		<u>16,931</u>
 Expenditures and Transfers		
Instruction		
Group Insurance		<u>16,931</u>
Total Expenditures and Transfers		<u>16,931</u>
 Receipts Over (Under) Expenditures and Transfers		
 Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
Youth Friends Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Revenue from Local Sources		
Donations	\$ <u>100</u>	<u>2,450</u>
Total Cash Receipts	<u>100</u>	<u>2,450</u>
 Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>2,707</u>	<u>1,891</u>
Total Expenditures and Transfers	<u>2,707</u>	<u>1,891</u>
 Receipts Over (Under)		
Expenditures and Transfers	(2,607)	559
 Unencumbered Cash, Beginning	4,704	2,097
Prior Year Encumbrances Cancelled	<u>81</u>	<u>81</u>
Unencumbered Cash, Ending	<u><u>2,097</u></u>	<u><u>2,737</u></u>

Unified School District No. 258
Humboldt, Kansas
Summary of Cash Receipts and Disbursements - Fiduciary Funds
For the Year Ended June 30, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
Elementary:				
Activity	\$ 500	1,225	1,225	500
Carl Beagley Memorial	-	740	599	141
Middle School:				
Art Club	203	-	-	203
Pep Club	231	2,252	2,027	456
Student Council Project	1,802 -	263 -	742 -	1,323 -
High School:				
Activity	-	-	-	-
Art Club	239	-	-	239
Band	4,937	15,170	18,859	1,248
Class of '07	389	-	389	-
Class of '08	431	-	431	-
Class of '09	1,683	-	1,683	-
Class of '10	729	300	1,029	-
Class of '11	1,731	15,810	16,955	586
Class of '12	325	8,465	8,273	517
Class of '13	145	209	-	354
Class of '14	-	669	291	378
FFA	3,958	20,502	18,317	6,143
FHA	470	5,813	3,018	3,265
H-Club	6	-	-	6
Kays/Kayettes	112	-	-	112
National Honor Society	594	1,463	1,367	690
Spirit Club	478	787	470	795
Student Council/Student Activities	40	145	185	-
Leo Club	528	-	-	528
Student Activities	60	-	38	22
Woodshop	751	162	162	751
FCA	432	-	-	432
Baseball	44	-	-	44
HS Boys Basketball	296	-	-	296
Cross Country	99	31	130	-
FFA Milk	208	1,443	1,129	522
HHS Volleyball	210	321	383	148
FCCLA Scholarship	-	2,228	1,000	1,228
Healthy Lifestyle	-	499	499	-
Other Agency Funds:				
Board Office:				
City Sales Tax	28	154	153	29
Collections	25	-	-	25
County Sales Tax	28	154	153	29
Health Insurance	1,317	34,508	34,621	1,204
Operations (Petty Cash)	(288)	1,727	2,042	(603)
State Sales Tax	340	2,334	2,336	338
Elementary:				
Sales Tax	-	134	134	-
Middle School				
Sales Tax	-	150	150	-
High School				
Sales Tax	-	2,358	2,358	-
Payroll Clearing	-	1,519,381	1,522,830	(3,449)
Total Agency Funds	<u>23,081</u>	<u>1,639,397</u>	<u>1,643,978</u>	<u>18,500</u>

Unified School District No. 258
Humboldt, Kansas
Summary of Receipts, Expenditures and Unencumbered Cash - District Activity Funds
For the Year Ended June 30, 2011

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<u>Gate Receipts:</u>						
Middle School: Athletics	\$ -	-	-	-	-	-
High School: Athletics	932	31,515	31,704	743	-	743
Subtotal Gate Receipts	<u>932</u>	<u>31,515</u>	<u>31,704</u>	<u>743</u>	<u>-</u>	<u>743</u>
<u>Special Projects:</u>						
Elementary: Library	1,426	4,729	5,694	461	-	461
Middle School: Pictures	46	629	610	65	-	65
Technology (Student Fund)	84	64	73	75	-	75
High School: Library	890	1,532	1,337	1,085	-	1,085
Publications	6,184	25,306	24,616	6,874	-	6,874
Special Project	712	2,573	3,115	170	-	170
Subtotal Special Projects	<u>9,342</u>	<u>34,833</u>	<u>35,445</u>	<u>8,730</u>	<u>-</u>	<u>8,730</u>
Total District Activity Funds	<u><u>10,274</u></u>	<u><u>66,348</u></u>	<u><u>67,149</u></u>	<u><u>9,473</u></u>	<u><u>-</u></u>	<u><u>9,473</u></u>

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Unified School District No. 258
Humboldt, Kansas

We have audited the statutory basis financial statements of Unified School District No. 258, Humboldt, Kansas, as of and for the year ended June 30, 2011, and have issued our report thereon dated March 13, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Unified School District No. 258, Humboldt, Kansas, internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Unified School District No. 258, Humboldt, Kansas, internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 258, Humboldt, Kansas internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 258, Humboldt, Kansas statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 258, Humboldt, Kansas, and for filing with the Kansas Department of Education, the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlottbeck and Burns, LLC

March 13, 2012

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education
Unified School District No. 258
Humboldt, Kansas

Compliance

We have audited the compliance of Unified School District No. 258, Humboldt, Kansas, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2011. Unified School District No. 258, Humboldt, Kansas, major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Unified School District No. 258, Humboldt, Kansas, management. Our responsibility is to express an opinion on Unified School District No. 258, Humboldt, Kansas, compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 258, Humboldt, Kansas compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Unified School District No. 258, Humboldt, Kansas compliance with those requirements.

In our opinion, Unified School District No. 258, Humboldt, Kansas, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

The management of Unified School District No. 258, Humboldt, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Unified School District No. 258, Humboldt, Kansas internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 258, Humboldt, Kansas, internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the governing body and management of the Unified School District No. 258, Humboldt, Kansas, and for filing with the Kansas Department of Education, the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, LLC

March 13, 2012

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2011

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the special purpose financial statements of Unified School District No. 258, Humboldt, Kansas.
2. No reportable conditions relating to the audit of the financial statements are reported in the "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards".
3. No instances of noncompliance material to the financial statements of Unified School District No. 258, Humboldt, Kansas were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the "Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 258, Humboldt, Kansas expresses an unqualified opinion.
6. There were no findings relating to the major federal award programs for Unified School District No. 258, Humboldt, Kansas, that are required to be reported in Part C of this Schedule.
7. The programs tested as major programs were:
 - Child Nutrition Cluster:
 - 10.553 – Breakfast Program
 - 10.555 – National School Lunch Program
 - Title I Cluster:
 - 84.010 – Title I Grants to Local Educational Agencies
 - 84.389 – Title I Grants to Local Educational Agencies, Recovery Act
 - 84.410 – Education Jobs
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Unified School District No. 258, Humboldt, Kansas was not determined to be a low-risk auditee.

B. Findings – Financial Statements Audit

None.

C. Findings and Questioned Costs – Major Federal Awards Program Audit

None.

Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2011

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture Passed through State Department of Education		
School Breakfast Program	10.553	\$ 38,126 (1), (2)
National School Lunch Program	10.555	138,725 (1), (2)
Team Nutrition Grants	10.574	250
Child Nutrition Discretionary Grants Limited Availability	10.579	5,899
Fresh Fruit and Vegetable Program	10.582	7,447
Total U.S. Department of Agriculture		<u>190,447</u>
U.S. Department of Education		
Rural Education	84.358	23,839
Passed through State Department of Education		
Title I Grants to Local Educational Agencies	84.010	88,767 (1), (3)
Charter Schools	84.282	39,674
Education Technology State Grants	84.318	2,216
Improving Teacher Quality State Grants	84.367	13,877
Education Technology State Grants, Recovery Act (ARRA)	84.386	104,620
Title I Grants to Local Educational Agencies, Recovery Act (ARRA)	84.389	37,438 (1), (3)
State Fiscal Stabilization Fund - Education State Grants, Recovery Act (ARRA)	84.394	70,526
Education Jobs	84.410	123,491 (1)
Total U.S. Department of Education		<u>504,448</u>
Total Expenditures of Federal Awards		<u>694,895</u>

- (1) These programs were considered major programs
(2) These programs are part of the Child Nutrition Cluster
(3) These programs are part of the Title I Cluster

Note - Basis of Presentation

The schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 258 and is presented on the cash basis of accounting, and accordingly, represents the total cash expended for each program. It does not include transactions that might be included using the modified accrual basis of accounting which is the basis used in the District's financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*.

Reconciliation of federal expenditures to the financial statements:

		Actual Cash	Transfers	Expenditures	<u>Adjustment for Encumbrance:</u>		Expenditures as
		<u>Received</u>	<u>Among Programs</u>	<u>per Statement 3</u>	<u>July 1, 2010</u>	<u>June 30, 2011</u>	<u>Presented Above</u>
School Breakfast Program	10.553	38,126		38,126			38,126
National School Lunch Program	10.555	138,725		138,725			138,725
Team Nutrition Grants	10.574	250		250			250
Child Nutrition Discretionary Grants Limited Availability	10.579	5,899		5,899			5,899
Fresh Fruit and Vegetable Program	10.582	7,447		7,447			7,447
Rural Education	84.358	42,133		23,954		(115)	23,839
Title I Grants to Local Educational Agencies	84.010	102,330		88,469	298		88,767
Charter Schools	84.282	-		37,274	6,780	(4,380)	39,674
Education Technology State Grants	84.318	346	14,500	8,072	350	(6,206)	2,216
Improving Teacher Quality State Grants	84.367	29,072	(14,500)	14,117		(240)	13,877
Education Technology State Grants, Recovery Act (ARRA)	84.386	125,000		39,355	68,149	(2,884)	104,620
Title I Grants to Local Educational Agencies, Recovery Act (ARRA)	84.389	25,680		37,438			37,438
State Fiscal Stabilization Fund - Education State Grants, Recovery Act (ARRA)	84.394	70,526		70,526			70,526
Education Jobs	84.410	123,491		123,491			123,491
		<u>709,025</u>	<u>-</u>	<u>633,143</u>	<u>75,577</u>	<u>(13,825)</u>	<u>694,895</u>