

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267
ANDALE, KANSAS**

**FINANCIAL STATEMENTS
JUNE 30, 2011**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Renwick Unified School District No. 267
Andale, Kansas**

We have audited the accompanying financial statements of **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended **June 30, 2011**, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial comparative financial information has been derived from the District's 2010 financial statements and, in our report dated December 13, 2010, we expressed an unqualified opinion that the financial statements were fairly presented in accordance with the cash basis and budget laws of the State of Kansas.

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

As described more fully in Note 1, **Renwick Unified School District No. 267, Andale, Kansas**, has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable are presumed to be material.

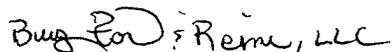
In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2011**, or changes in financial position for the year then ended.

**Board of Education
Renwick Unified School District No. 267**

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2011**, and its cash receipts and expenditures and budgetary comparisons 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 October 31, 2011, on our consideration of **Renwick Unified School District No. 267, Andale, Kansas**' 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 assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statements of **Renwick Unified School District No. 267, Andale, Kansas**, 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 not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.


Busby Ford & Reimer, LLC
October 31, 2011

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance	
								\$
General Fund	\$ (818,772)	\$ 1,177	\$ 11,016,960	\$ 10,905,409	\$ (706,044)	\$ 18,386	\$ (687,658)	
Special Revenue Funds								
Supplemental General At Risk (K-12)	(188,103)	0	3,902,629	3,612,925	101,601	0	101,601	
Capital Outlay	0	0	376,771	376,771	0	0	0	
Driver Training	796,269	0	663,526	711,256	748,539	0	748,539	
Food Service	27,901	0	47,286	25,758	49,429	0	49,429	
Professional Development	18,905	0	757,141	733,200	42,846	0	42,846	
Special Education	1,000	0	6,306	7,231	75	0	75	
Vocational Education	50,649	0	2,382,546	2,206,970	226,225	0	226,225	
KPERS Contribution	1,071	1,550	186,071	188,692	0	15,920	15,920	
Federal Funds	0	0	894,366	894,366	0	0	0	
Gifts and Grants	18,187	0	182,450	192,105	8,532	16,434	24,966	
Contingency Reserve	3,332	129	5,008	5,848	2,621	0	2,621	
Textbook and Student Material	96,000	0	454,000	0	550,000	0	550,000	
Revolving	178,453	0	123,574	154,658	147,369	4,896	152,265	
Summer School	954	0	0	954	0	0	0	
Garden Plain High School Activity	0	148	54,792	44,206	10,734	467	11,201	
Andale High School Activity	19,341	0	73,905	76,104	17,142	0	17,142	
District Activity Funds	36,375	0	163,102	146,162	53,315	0	53,315	
Debt Service Fund								
Bond and Interest	2,312,366	0	2,904,920	2,549,196	2,668,090	0	2,668,090	
Capital Projects	719,809	0	372,712	1,089,012	3,509	0	3,509	
	<u>\$ 3,273,737</u>	<u>\$ 3,004</u>	<u>\$ 24,568,065</u>	<u>\$ 23,920,823</u>	<u>\$ 3,923,983</u>	<u>\$ 56,103</u>	<u>\$ 3,980,086</u>	
Composition of Cash:							Checking and Money Market Accounts	\$ 4,137,101
							Agency Funds	(157,015)
								<u>\$ 3,980,086</u>

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011

Fund	Certified Budget	Adjustment to		Adjustment for		Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
		Comply with Legal Max	Legal Max	Qualifying Budget Credits	Qualifying Budget Credits			
General Fund	\$ 11,199,097	\$ (474,709)	\$	181,021	\$	10,905,409	\$ 10,905,409	\$ 0
Special Revenue Funds								
Supplemental General	3,695,910	(82,985)	0	0	3,612,925	3,612,925	0	0
At Risk (K-12)	460,600	0	0	0	460,600	376,771	83,829	83,829
Capital Outlay	759,500	0	0	0	759,500	711,256	48,244	48,244
Driver Training	28,755	0	0	0	28,755	25,758	2,997	2,997
Food Service	823,600	0	0	0	823,600	733,200	90,400	90,400
Professional Development	17,500	0	0	0	17,500	7,231	10,269	10,269
Special Education	2,315,260	0	0	0	2,315,260	2,206,970	108,290	108,290
Vocational Education	300,200	0	0	0	300,200	188,692	111,508	111,508
KPERS Contribution	743,155	0	0	0	743,155	894,366	(151,211)	(151,211)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	192,105	XXXXXXXXXX	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,848	XXXXXXXXXX	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX	XXXXXXXXXX
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	154,658	XXXXXXXXXX	XXXXXXXXXX
Summer School	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	954	XXXXXXXXXX	XXXXXXXXXX
Garden Plain High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	44,206	XXXXXXXXXX	XXXXXXXXXX
Andale High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	76,104	XXXXXXXXXX	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	146,162	XXXXXXXXXX	XXXXXXXXXX
Debt Service Fund								
Bond and Interest	2,549,196	0	0	0	2,549,196	2,549,196	0	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,089,012	XXXXXXXXXX	XXXXXXXXXX
	<u>\$ 22,892,773</u>	<u>\$ (557,694)</u>	<u>\$</u>	<u>181,021</u>	<u>\$ 22,516,100</u>	<u>\$ 23,920,823</u>	<u>\$ 304,326</u>	

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>General Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	Actual	Actual	Budget	(Unfavorable)
Cash Receipts				
Local Sources	\$ 1,850,769	\$ 1,870,073	\$ 1,678,507	\$ 191,566
State Sources	8,207,552	8,608,654	9,336,217	(727,563)
Federal Sources	<u>512,364</u>	<u>538,233</u>	<u>184,373</u>	<u>353,860</u>
	<u>10,570,685</u>	<u>11,016,960</u>	<u>\$ 11,199,097</u>	<u>\$ (182,137)</u>
Expenditures				
Instruction	3,688,500	3,210,871	\$ 3,790,737	\$ 579,866
Student Support Services	281,588	202,648	304,500	101,852
Instructional Support Staff	363,099	295,226	410,000	114,774
General Administration	377,694	336,614	399,500	62,886
School Administration	1,026,375	913,538	1,057,000	143,462
Operations & Maintenance	1,710,516	1,926,040	1,730,000	(196,040)
Student Transportation Services	531,877	446,680	540,000	93,320
Other Supplemental Services	78,634	192,148	85,000	(107,148)
Transfers	2,712,209	3,381,644	2,882,360	(499,284)
Adjustment to Comply With Legal Max	0	0	(474,709)	(474,709)
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>181,021</u>	<u>181,021</u>
	<u>10,770,492</u>	<u>10,905,409</u>	<u>\$ 10,905,409</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(199,807)	111,551		
Unencumbered Cash, Beginning	(618,965)	(818,772)		
Prior Year Canceled Encumbrances	<u>0</u>	<u>1,177</u>		
Unencumbered Cash, Ending	<u>\$ (818,772)</u>	<u>\$ (706,044)</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 1,503,193	\$ 1,760,218	\$ 1,681,765	\$ 78,453
County Sources	199,297	186,433	103,972	82,461
State Sources	1,265,324	1,955,978	1,757,243	198,735
Federal Sources	<u>441,701</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,409,515</u>	<u>3,902,629</u>	<u>\$ 3,542,980</u>	<u>\$ 359,649</u>
Expenditures				
Instruction	3,514,678	3,612,925	\$ 3,695,910	\$ 82,985
General Administration	12,202	0	0	0
Adjustment to Comply With Legal Max	<u>0</u>	<u>0</u>	<u>(82,985)</u>	<u>(82,985)</u>
	<u>3,526,880</u>	<u>3,612,925</u>	<u>\$ 3,612,925</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(117,365)	289,704		
Unencumbered Cash, Beginning	(70,738)	(188,103)		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ (188,103)</u>	<u>\$ 101,601</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>At Risk (K-12) Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 100,000	\$ (100,000)
Transfers	335,804	376,771	360,600	16,171
	335,804	376,771	\$ 460,600	\$ (83,829)
Expenditures				
Instruction	287,345	376,771	\$ 410,600	\$ 33,829
Student Support Services	48,459	0	50,000	50,000
	335,804	376,771	\$ 460,600	\$ 83,829
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 0	\$ 0		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 553,896	\$ 601,076	\$ 542,546	\$ 58,530
County Sources	68,253	62,450	35,119	27,331
Federal Sources	256,068	0	0	0
	<u>878,217</u>	<u>663,526</u>	<u>\$ 577,665</u>	<u>\$ 85,861</u>
Expenditures				
Instruction	112,314	205,329	\$ 125,000	\$ (80,329)
Instructional Support Staff	1,425	694	2,500	1,806
Operations & Maintenance	164,329	211,797	112,000	(99,797)
Transportation	12,571	94,227	100,000	5,773
Facility Acquisition & Construction				
Services	77,135	114,730	325,000	210,270
Debt Service	94,430	84,479	95,000	10,521
	<u>462,204</u>	<u>711,256</u>	<u>\$ 759,500</u>	<u>\$ 48,244</u>
Receipts Over (Under) Expenditures	416,013	(47,730)		
Unencumbered Cash, Beginning	380,256	796,269		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 796,269</u>	<u>\$ 748,539</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Driver Training Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 6,940	\$ 37,420	\$ 0	\$ 37,420
State Sources	6,312	9,866	10,500	(634)
	<u>13,252</u>	<u>47,286</u>	<u>\$ 10,500</u>	<u>\$ 36,786</u>
Expenditures				
Instruction	21,718	24,373	\$ 27,105	\$ 2,732
Vehicle Operations, Maintenance Services	1,603	1,385	1,650	265
	<u>23,321</u>	<u>25,758</u>	<u>\$ 28,755</u>	<u>\$ 2,997</u>
Receipts Over (Under) Expenditures	(10,069)	21,528		
Unencumbered Cash, Beginning	37,970	27,901		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 27,901</u>	<u>\$ 49,429</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance -
	Prior Year			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Cash Receipts				
Local Sources	\$ 545,666	\$ 525,995	\$ 601,450	\$ (75,455)
State Sources	11,147	10,678	10,290	388
Federal Sources	<u>206,130</u>	<u>220,468</u>	<u>231,670</u>	<u>(11,202)</u>
	<u>762,943</u>	<u>757,141</u>	<u>\$ 843,410</u>	<u>\$ (86,269)</u>
Expenditures				
Operations & Maintenance	99	0	\$ 100	\$ 100
Food Service Operations	<u>764,837</u>	<u>733,200</u>	<u>823,500</u>	<u>90,300</u>
	<u>764,936</u>	<u>733,200</u>	<u>\$ 823,600</u>	<u>\$ 90,400</u>
Receipts Over (Under) Expenditures	(1,993)	23,941		
Unencumbered Cash, Beginning	20,898	18,905		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,905</u>	<u>\$ 42,846</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Professional Development Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 3,305	\$ 0	\$ 0	\$ 0
Transfers	<u>15,000</u>	<u>6,306</u>	<u>16,500</u>	<u>(10,194)</u>
	<u>18,305</u>	<u>6,306</u>	<u>\$ 16,500</u>	<u>\$ (10,194)</u>
Expenditures				
Instructional Support Staff	<u>14,063</u>	<u>7,231</u>	\$ 17,500	\$ 10,269
	<u>14,063</u>	<u>7,231</u>	<u>\$ 17,500</u>	<u>\$ 10,269</u>
Receipts Over (Under) Expenditures	4,242	(925)		
Unencumbered Cash, Beginning	(3,242)	1,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,000</u>	<u>\$ 75</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Special Education Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 11,176	\$ 24,050	\$ 10,000	\$ 14,050
Transfers	2,070,284	2,358,496	2,305,260	53,236
	2,081,460	2,382,546	\$ 2,315,260	\$ 67,286
Expenditures				
Instruction	1,951,966	2,045,961	\$ 2,177,020	\$ 131,059
Student Transportation Services	128,845	161,009	138,240	(22,769)
	2,080,811	2,206,970	\$ 2,315,260	\$ 108,290
Receipts Over (Under) Expenditures	649	175,576		
Unencumbered Cash, Beginning	50,000	50,649		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	\$ 50,649	\$ 226,225		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Vocational Education Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 100,000	\$ (100,000)
Transfers	<u>195,121</u>	<u>186,071</u>	<u>200,000</u>	<u>(13,929)</u>
	<u>195,121</u>	<u>186,071</u>	<u>\$ 300,000</u>	<u>\$ (113,929)</u>
Expenditures				
Instruction	<u>197,815</u>	<u>188,692</u>	\$ 300,200	\$ 111,508
	<u>197,815</u>	<u>188,692</u>	<u>\$ 300,200</u>	<u>\$ 111,508</u>
Receipts Over (Under) Expenditures	(2,694)	(2,621)		
Unencumbered Cash, Beginning	3,765	1,071		
Prior Year Canceled Encumbrances	<u>0</u>	<u>1,550</u>		
Unencumbered Cash, Ending	<u>\$ 1,071</u>	<u>\$ 0</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 321,089	\$ 894,366	\$ 743,155	\$ 151,211
	<u>321,089</u>	<u>894,366</u>	<u>\$ 743,155</u>	<u>\$ 151,211</u>
Expenditures				
Instruction	194,071	457,204	\$ 479,261	\$ 22,057
Student Support Services	9,281	17,518	21,849	4,331
Instructional Support Staff	7,157	28,677	16,795	(11,882)
General Administration	12,651	51,088	26,085	(25,003)
School Administration	32,855	116,682	66,587	(50,095)
Other Supplemental Services	5,060	24,816	10,107	(14,709)
Operations and Maintenance	34,307	144,204	68,965	(75,239)
Student Transportation Services	13,682	28,633	28,537	(96)
Food Service	12,025	25,544	24,969	(575)
	<u>321,089</u>	<u>894,366</u>	<u>\$ 743,155</u>	<u>\$ (151,211)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Bond and Interest Fund</u>	Current Year			Variance - Favorable (Unfavorable)
	Prior Year			
	Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,072,489	\$ 1,799,076	\$ 1,758,405	\$ 40,671
County Sources	156,702	213,625	121,316	92,309
State Sources	1,030,325	892,219	892,219	0
	3,259,516	2,904,920	\$ 2,771,940	\$ 132,980
 Expenditures				
Debt Service	2,862,015	2,549,196	\$ 2,549,196	\$ 0
	2,862,015	2,549,196	\$ 2,549,196	\$ 0
 Receipts Over (Under) Expenditures	397,501	355,724		
 Unencumbered Cash, Beginning	1,914,865	2,312,366		
 Prior Year Canceled Encumbrances	0	0		
 Unencumbered Cash, Ending	\$ 2,312,366	\$ 2,668,090		

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Federal Funds</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Sources	\$ 263,624	\$ 182,450
	<u>263,624</u>	<u>182,450</u>
 Expenditures		
Instruction	<u>330,146</u>	<u>192,105</u>
	<u>330,146</u>	<u>192,105</u>
 Receipts Over (Under) Expenditures	 (66,522)	 (9,655)
 Unencumbered Cash, Beginning	 84,709	 18,187
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 18,187</u>	 <u>\$ 8,532</u>

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

Gifts and Grants Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 19,404	\$ 5,008
	<u>19,404</u>	<u>5,008</u>
 Expenditures		
Instruction	24,456	5,848
	<u>24,456</u>	<u>5,848</u>
 Receipts Over (Under) Expenditures	(5,052)	(840)
 Unencumbered Cash, Beginning	8,384	3,332
 Prior Year Canceled Encumbrances	<u>0</u>	<u>129</u>
 Unencumbered Cash, Ending	<u>\$ 3,332</u>	<u>\$ 2,621</u>

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Contingency Reserve Fund</u>	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Transfers	\$ 96,000	\$ 454,000
	<u>96,000</u>	<u>454,000</u>
 Expenditures		
Instruction	<u>55,034</u>	<u>0</u>
	<u>55,034</u>	<u>0</u>
 Receipts Over (Under) Expenditures	 40,966	 454,000
 Unencumbered Cash, Beginning	 55,034	 96,000
 Prior Year Canceled Encumbrances	 <u>0</u>	 <u>0</u>
 Unencumbered Cash, Ending	 <u>\$ 96,000</u>	 <u>\$ 550,000</u>

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

<u>Textbook and Student Material Revolving Fund</u>	Prior Year Actual	Current Year Actual
	<u> </u>	<u> </u>
Cash Receipts		
Local Sources	\$ 131,581	\$ 123,574
	<u>131,581</u>	<u>123,574</u>
 Expenditures		
Instruction	<u>5,879</u>	<u>154,658</u>
	<u>5,879</u>	<u>154,658</u>
 Receipts Over (Under) Expenditures	125,702	(31,084)
 Unencumbered Cash, Beginning	52,751	178,453
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 178,453</u>	<u>\$ 147,369</u>

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

Summer School Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 7,410	\$ 0
Transfers	0	0
	7,410	0
 Expenditures		
Instruction	6,456	0
Closed to General Fund	0	954
	6,456	954
 Receipts Over (Under) Expenditures	 954	 (954)
 Unencumbered Cash, Beginning	 0	 954
 Prior Year Canceled Encumbrances	 0	 0
 Unencumbered Cash, Ending	 \$ 954	 \$ 0

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE YEAR ENDED JUNE 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

Garden Plain High School Activity Fund

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Local Sources	\$ 41,675	\$ 54,792
	<u>41,675</u>	<u>54,792</u>
 Expenditures		
Instruction	42,972	44,206
	<u>42,972</u>	<u>44,206</u>
 Receipts Over (Under) Expenditures	(1,297)	10,586
 Unencumbered Cash, Beginning	1,297	0
 Prior Year Canceled Encumbrances	<u>0</u>	<u>148</u>
 Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 10,734</u>

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