

**UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS**

Statutory Basis Financial Statements and  
Independent Auditors' Report with  
Supplemental Information

For the Fiscal Year Ended June 30, 2012

**ERIE UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**

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**ERIE UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**

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# *Diehl Banwart Bolton*

*Certified Public Accountants P.A.*

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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Education  
Unified School District #101  
Erie, Kansas 66733

We have audited the Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash of the Unified School District #101, Erie, Kansas, as of June 30, 2012. This financial statement is the responsibility of 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, and the **Kansas Municipal Audit Guide**. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District's policy is to prepare its financial statement on a prescribed basis of accounting that 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, are presumed to be material.

In our opinion, because of the District's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District #101, Erie, Kansas, as of June 30, 2012, or the respective changes in financial position and, where applicable, its cash flows for the fiscal year then ended.

Board of Education  
Unified School District #101  
Erie, Kansas

Also, in our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash and unencumbered cash balances of Unified School District #101, Erie, Kansas, as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of the District. The accompanying supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement. The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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.

*Diehl Banwart Bolton CPAs PA*

DIEHL, BANWART, BOLTON, CPAs PA

December 31, 2012  
Pittsburg, Kansas

**UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS**

**Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Fiscal Year Ended June 30, 2012**

Funds	Beginning Unencumbered Cash Balances	Cancelled Prior Year Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2012
<b>GOVERNMENTAL TYPE FUNDS</b>							
General Fund	\$934	-	\$4,576,206	\$4,576,513	\$627	\$39,153	\$39,779
Special Revenue Funds							
Supplemental General	104,102	-	1,469,678	1,521,189	52,591	45,852	98,443
4 Yr Old At Risk	694	-	47,000	42,263	5,431	-	5,431
K -12 At Risk	21,894	-	605,000	595,838	31,056	-	31,056
Bilingual Education	-	-	3,780	3,780	-	-	-
Capital Outlay	1,388,655	-	91,801	160,589	1,319,867	-	1,319,867
Driver Education	33,983	-	4,820	12,961	25,842	1,773	27,615
Food Service	111,811	-	381,336	372,387	120,761	12,178	132,939
Inservice Education	41,160	-	44,500	34,823	50,837	880	51,717
Special Education	320,064	-	980,000	974,215	325,848	1,138	326,986
Vocational Education	21,205	-	178,101	164,778	34,528	3,235	37,763
KPERS Special Retirement	-	-	313,667	313,667	-	-	-
Contingency Reserve	398,630	-	160,000	133,603	425,027	81,000	506,027
Textbook Rental	144,901	-	10,341	7,621	147,621	-	147,621
21st Century Community Learning Center	7,058	-	-	-	7,058	-	7,058
Title I	-	-	146,400	146,400	-	6,675	6,675
REAP Grant	-	-	-	8,827	(8,827)	7,627	(1,200)
Title II-A Teacher Quality	-	-	42,351	42,351	-	5,875	5,875
Special Mini-Grant	19,670	-	-	2,219	17,451	-	17,451
Character Education	-	-	5,009	2,411	2,597	-	2,597
Private Grants	71,086	-	52,250	13,751	109,585	16	109,600
Capital Project	21,743	-	1,705	23,310	138	-	138
District Activity Funds	34,951	-	63,167	67,630	30,489	-	30,489
Debt Service Fund							
Bond and Interest	879,070	-	1,435,083	1,335,565	978,587	-	978,587
Total Reporting Entity	<u>\$3,621,610</u>	<u>-</u>	<u>\$10,612,196</u>	<u>\$10,556,693</u>	<u>\$3,677,113</u>	<u>\$205,401</u>	<u>\$3,882,514</u>

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

(Continued)

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Fiscal Year Ended June 30, 2012

	Cash Balances June 30, 2012
Composition of Cash	
Checking Accounts.....	\$3,016,120
Activity Checking Accounts.....	126,880
Investment Accounts.....	672,871
Municipal Investment Pool.....	160,403
Total Cash	3,976,274
Agency Funds per Statement 4	(93,760)
Total Reporting Entity.....	<u>\$3,882,514</u>

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

**ERIE UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**  
**For the Fiscal Year Ended June 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement of Unified School District #101, Erie, Kansas (District), have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. These financial statements present USD #101 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. This criteria include but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a component unit in this financial statement.

Basis of Presentation - Fund Accounting

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 District:

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.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Basis of Presentation - Fund Accounting - (continued)

GOVERNMENTAL FUNDS - (Continued)

Debt Service Fund -- 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 District.

Capital Project Funds -- the Capital Project Funds account for capital improvements which are financed from the District's general obligation bond issues, special assessments, certain federal grants and other specific receipts.

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 Expendable Trust Funds, Non-Expendable Trust Funds and Agency Funds.

Basis of Presentation - Special Financial Statement

This financial statement is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash receipts are also recognized in the current fiscal year for state aid amounts which are received for the current year after the end of the fiscal year. For an interfund transfer, 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 inter-fund 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 and 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 municipality to use the statutory basis of accounting.

Departures From Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue, principal and interest payable and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. In addition, the General Fixed Assets Account Group that accounts for the land, buildings and equipment owned by the Unified School District #101 is not recorded.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Budgetary Information

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

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

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. On May 7, 2012, the General Fund, K-12 At Risk Fund and Bilingual Fund budgets were amended. The General Fund budget was amended a second time on June 13, 2012.

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

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Contingency Reserve and Textbook Rental funds. In addition legal operating budgets are not required for grant and fiduciary funds.

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

Compensated Absences

Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 75 days of sick leave. At retirement the District pays \$42.50 per day of accumulated unused sick leave to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

Full time, twelve-month employees accrue 10 vacation days each year on June 30, which is to be taken within twelve months after year end.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)  
**Compensated Absences** (Continued)

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has not accrued a liability for sick pay or vacation pay.

**Property Taxes**

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

Statements 1 and 2 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in the financial statement, there were no apparent violations of the cash basis and budget laws of Kansas. The apparent cash basis violation in the REAP Grant is not a violation as these expenditures are reimbursed after they are paid under the grant.

3. **CASH IN BANK AND DEPOSITORY SECURITY**

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. The District has no other policies that would further limit interest rate risk.

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

3. **CASH IN BANK AND DEPOSITORY SECURITY** (Continued)

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2012.

At June 30, 2012 the District's carrying amount of deposits was \$3,815,871 and the bank balance was \$4,197,363. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$378,792 was covered by federal depository insurance, \$3,818,571 was collateralized with securities held by the pledging financial institutions' agents in the District's name, with a market value of \$4,946,852.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of 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.

The District's only investment is in the Kansas Municipal Investment Pool. The details are shown below:

<u>Investment Type</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>
Kansas Municipal Investment Pool	less than 1 year	\$160,403	S&P AAAf/S1+

4. **PENSION PLAN**

Plan Description

The School 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, Kansas 66603) or by calling 1-888-275-5737.

4. **PENSION PLAN** (Continued)

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009. For employees hired after July 1, 2009, the contribution rate is 6%. Member-employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically reviewed.

Kansas's employer contribution to KPERS for all school municipality employees for the years ending June 30, 2012, 2011, and 2010, was \$298,635,383, \$253,834,404, and \$248,468,186, respectively, equal to the statutory required contribution for each year. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010, was \$257,052, \$237,830, and \$240,499.

5. **POST EMPLOYMENT BENEFITS**

Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District; (b) has reached full retirement eligibility through KPER's on or before June 30 of the retiring year; (c) has 15 years or more of service with the District. Retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are 15% of the annual salary in the primary teaching contract for the final year of service for up to 5 years or 20% of the final contract if the employee has 20 years of service. The District funds these benefits on a pay as you go basis. Beginning in 2011-12 this benefit is being phased out. 2011-12 retirees will receive 80% of the benefit amount under the plan. The benefit is reduced by 20% each year until it reached zero in 2015-16. For the year ended June 30, 2012, the District contributed \$172,381 to the plan. The District estimates it will have to pay an additional \$578,753 for employees which have already retired.

Participation in Group Health Insurance Plan

As provided by K.S. A. 12-5040, retired employees are eligible to participate in the District's group health insurance plan until they have reached the age of 65. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

6. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District continues to carry commercial insurance for these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. **TRANSFERS**

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Special Education	K.S.A. 72-6428	\$ 550,000
General	K-12 At Risk	K.S.A. 72-6414a	594,174
General	Contingency Reserve	K.S.A. 72-6428	160,000
General	Capital Outlay	K.S.A. 72-8801	41,765
Supplemental General	Food Service	K.S.A. 72-6433	108,000
Supplemental General	Special Education	K.S.A. 72-6433	390,000
Supplemental General	Bilingual Education	K.S.A. 72-6433	3,780
Supplemental General	Vocational Education	K.S.A. 72-6433	175,000
Supplemental General	4 Year Old At Risk	K.S.A. 72-6414b	47,000
Supplemental General	Inservice Education	K.S.A. 72-6433	44,500
Supplemental General	K-12 At Risk	K.S.A. 72-6414a	10,826

8. **SUBSEQUENT EVENTS**

Subsequent events have been evaluated through the date of the Independent Auditors' Report as shown on page 2 of the financial statements. There are no other subsequent events recognized in these financial statements or disclosed in the notes to the financial statements

9. **AMENDED BUDGET**

On May 7, 2012, the District amended its budgets for the General Fund, K-12 At Risk Fund, and Bilingual Fund. The General Fund budget was amended a second time on June 13, 2012. The original budgets and amended budgets are shown below:

	Original Budget	Amount Changed	Amended Budget	Second Amount Changed	Final Amended Budget
General Fund					
Instruction	\$ 1,731,813	\$ (23,407)	\$ 1,708,406	\$ 27,642	\$ 1,736,048
Student Support	99,850	-	99,850	255	100,105
Instructional Support	173,900	-	173,900	-	173,900
General Administration	171,700	-	171,700	-	171,700
School Administration	325,900	-	325,900	-	325,900
Operations and Maintenance	283,000	-	283,000	-	283,000
Transportation	320,000	-	320,000	-	320,000
Other Supplemental Service	129,000	-	129,000	-	129,000
Transfers	1,303,105	25,675	1,328,780	5,745	1,334,525
Total Expenditures and Transfers	<u>\$ 4,538,268</u>	<u>\$ 2,268</u>	<u>\$ 4,540,536</u>	<u>\$ 33,642</u>	<u>\$ 4,574,178</u>
K-12 At Risk Fund					
Instruction	<u>\$ 495,700</u>	<u>\$ 104,300</u>	<u>\$ 600,000</u>		
Bilingual Education Fund					
Instruction	<u>\$ 2,500</u>	<u>\$ 1,280</u>	<u>\$ 3,780</u>		

# 10. LONG TERM OBLIGATIONS

Attached are schedules which detail the long-term debt obligations of the District.

## Schedule of Changes in Long-Term Obligations

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances		Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
					Beginning of Year					
General Obligation Bonds										
Series 2007	4.25-5.5%	4/15/1999	\$ 9,000,000	9/15/2010	\$ 8,855,000	\$ -	\$ 150,000	\$ 8,705,000	\$ 449,088	
Series 2009	3.5-5.2%	4/1/2009	6,000,000	10/1/2039	5,980,000	-	95,000	5,885,000	283,315	
Series 2010	3.55-5.75%	4/1/2010	6,900,000	10/1/2039	6,900,000	-	-	6,900,000	358,162	
Capital Leases										
Copier	7.07%	3/16/2005	30,161	10/1/2011	2,846	-	2,846	-	61	
Copier	7.70%	3/7/2007	12,675	8/31/2012	5,278	-	4,496	782	250	
Copier	4.94%	8/24/2011	21,817	8/31/2015	-	21,817	4,198	17,619	820	
					\$ 21,743,124	\$ 21,817	\$ 256,540	\$ 21,508,401	\$ 1,091,696	

## Schedule of Maturities in Long-Term Debt

	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	2033-2037	2038-2042	Totals
<b>PRINCIPAL</b>											
General Obligation Refunding Bonds											
Series 2007	\$ 160,000	\$ 165,000	\$ 175,000	\$ 185,000	\$ 195,000	\$ 205,000	\$ 1,180,000	\$1,500,000	\$ 2,365,000	\$2,575,000	\$ 8,705,000
Series 2009	100,000	105,000	110,000	115,000	125,000	710,000	905,000	660,000	1,655,000	1,400,000	5,885,000
Series 2010	120,000	130,000	130,000	135,000	130,000	750,000	960,000	945,000	1,830,000	1,770,000	6,900,000
Capital Leases											
Copier	782	-	-	-	-	-	-	-	-	-	782
Copier	5,270	5,536	5,816	998	-	-	-	-	-	-	17,620
Total Principal	386,052	405,536	420,816	435,998	450,000	1,665,000	3,045,000	3,105,000	5,850,000	5,745,000	21,508,402
<b>INTEREST</b>											
General Obligation Refunding Bonds											
Series 2007	\$ 442,500	\$ 435,594	\$ 428,369	\$ 420,719	\$ 412,644	\$ 2,003,294	\$ 1,733,438	\$1,366,437	\$ 894,369	\$ 212,437	\$ 8,349,801
Series 2009	279,903	276,315	272,553	268,615	264,415	1,231,488	1,031,513	811,023	644,936	182,000	5,262,761
Series 2010	355,013	348,450	341,625	334,669	327,712	1,546,186	1,363,262	1,104,934	961,800	254,437	6,938,088
Capital Leases											
Copier	8	-	-	-	-	-	-	-	-	-	8
Copier	751	485	206	6	-	-	-	-	-	-	1,448
Total Interest	1,078,175	1,060,844	1,042,753	1,024,009	1,004,771	4,780,968	4,128,213	3,282,394	2,501,105	648,874	20,552,106
Totals	\$1,464,227	\$1,466,380	\$1,463,569	\$1,460,007	\$1,454,771	\$ 6,445,968	\$ 7,173,213	\$6,387,394	\$ 8,351,105	\$6,393,874	\$42,060,508

## **SUPPLEMENTAL INFORMATION**

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**

**Schedule of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**For the Fiscal Year Ended June 30, 2012**

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Favorable (Unfavorable)
<b>GOVERNMENTAL TYPE FUNDS</b>						
General Fund	\$4,574,178	-	\$2,335	\$4,576,513	\$4,576,513	-
Special Revenue Funds						
Supplemental General	1,521,189	-	-	1,521,189	1,521,189	-
4 Yr Old At Risk	44,700	-	-	44,700	42,263	2,437
K -12 At Risk	600,000	-	-	600,000	595,838	4,162
Bilingual Education	3,780	-	-	3,780	3,780	-
Capital Outlay	1,870,000	-	-	1,870,000	160,589	1,709,411
Driver Education	21,015	-	-	21,015	12,961	8,054
Food Service	459,500	-	-	459,500	372,387	87,113
Inservise Education	35,500	-	-	35,500	34,823	677
Special Education	1,139,220	-	-	1,139,220	974,215	165,005
Vocational Education	198,900	-	-	198,900	164,778	34,122
KPERS Special Retirement	335,246	-	-	335,246	313,667	21,579
Debt Service Funds						
Bond and Interest	1,335,665	-	-	1,335,665	1,335,565	100

\$12,138,893

**UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
GENERAL FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Ad valorem tax	\$635,983	\$613,710	\$22,273
Delinquent tax	7,809	7,410	399
Mineral tax	42,816	-	42,816
Other	2,335	-	2,335
State Sources			
General aid	3,154,704	3,222,004	(67,300)
Special ed aid	730,488	730,745	(257)
Federal Sources			
Education Jobs Fund	2,071	-	2,071
ARRA Stabilization	-	-	-
Total Cash Receipts	<u>4,576,206</u>	<u>\$4,573,869</u>	<u>\$266</u>
Expenditures			
Instruction	1,872,071	\$1,736,048	(\$136,023)
Support Services			
Student Support	77,111	100,105	22,994
Instructional Support	110,582	173,900	63,318
General Administration	102,649	171,700	69,051
School Administration	392,369	325,900	(66,469)
Operations and Maintenance	286,314	283,000	(3,314)
Transportation	280,198	320,000	39,802
Other Supplemental Service	109,280	129,000	19,720
Operating transfers to:			
Special Education	550,000	730,745	180,745
Bilingual Education	-	3,780	3,780
Capital Outlay	41,765	-	(41,765)
Driver Education	-	-	-
K-12 At Risk	594,174	600,000	5,826
Contingency Reserve	160,000	-	(160,000)
Adjustments to Budget For:			
Legal Max Budget Adjustment	-	-	-
Reimbursed Expenses	-	2,335	2,335
Total Expenditures	<u>4,576,513</u>	<u>\$4,576,513</u>	<u>-</u>
Subject to Budget			
Receipts Over (Under) Expenditures	(307)		
Unencumbered Cash, Beginning	934		
Prior Year Cancelled Encumbrance			
Unencumbered Cash, Ending	<u>\$627</u>		

## UNIFIED SCHOOL DISTRICT #101

## ERIE, KANSAS

## SUPPLEMENTAL GENERAL FUND

## Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad Valorem	\$846,150	\$778,361	\$67,789
Delinquent tax	15,880	17,838	(1,958)
Motor vehicle tax	96,717	128,355	(31,638)
State Sources			
Supplemental aid	510,931	492,535	18,396
Federal Sources			
ARRA Stabilization	-	-	-
Total Cash Receipts	1,469,678	\$1,417,089	\$52,589
Expenditures			
Instruction	108,924	\$251,000	\$142,076
Support Services			
Student Support	-	-	-
Instructional Support	51,576	39,000	(12,576)
General Administration	57,858	62,000	4,142
School Administration	65,110	44,000	(21,110)
Operations & Maintenance	338,167	364,500	26,333
Transportation	120,448	134,689	14,241
Other Supplemental Service	-	-	-
Operating Transfers to Other Funds			
Inservice	44,500	-	(44,500)
Food Service	108,000	119,000	11,000
Special Education	390,000	270,000	(120,000)
Bilingual Education	3,780	2,500	(1,280)
Drivers Education	-	-	-
4 Yr Old At Risk	47,000	44,500	(2,500)
K - 12 At Risk	10,826	-	(10,826)
Vocational Education	175,000	190,000	15,000
Total Expenditures			
Subject to Budget	1,521,189	\$1,521,189	-
Receipts Over (Under) Expenditures	(51,511)		
Unencumbered Cash, Beginning	104,102		
Unencumbered Cash, Ending	\$52,591		

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
4 YEAR OLD AT RISK FUND  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Interest	-	-	-
Operating Transfers from Other Funds			
General	-	-	-
Supplemental General	47,000	44,500	2,500
Total Cash Receipts	47,000	\$44,500	\$2,500
Expenditures			
Instruction	42,263	\$44,700	\$2,437
Total Expenditures	42,263	\$44,700	\$2,437
Receipts Over (Under) Expenditures	4,737		
Unencumbered Cash, Beginning	694		
Unencumbered Cash, Ending	\$5,431		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**K - 12 AT RISK FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Miscellaneous	-	-	-
Operating Transfers from Other Funds			
General	594,174	600,000	(5,826)
Supplemental General	10,826	-	10,826
Total Cash Receipts	605,000	\$600,000	\$5,000
Expenditures			
Instruction	595,838	\$600,000	\$4,162
School Administration	-	-	-
Operations and Maintenance	-	-	-
Total Expenditures	595,838	\$600,000	\$4,162
Receipts Over (Under) Expenditures	9,162		
Unencumbered Cash, Beginning	21,894		
Unencumbered Cash, Ending	\$31,056		

## UNIFIED SCHOOL DISTRICT #101

## ERIE, KANSAS

## BILINGUAL EDUCATION FUND

## Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	-	-	-
Operating Transfers from Other Funds			
General	-	3,780	(3,780)
Supplemental General	3,780	2,500	1,280
Total Cash Receipts	3,780	\$6,280	(\$2,500)
Expenditures			
Community Service Operations	3,780	\$3,780	-
Total Expenditures	3,780	\$3,780	-
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**CAPITAL OUTLAY FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	-	-	-
Delinquent tax	557	-	557
Motor vehicle tax	-	-	-
Interest on idle funds	4,347	5,000	(653)
Other	45,132	-	45,132
State Sources			
State Aid	-	-	-
Operating Transfer from General Fund	41,765	-	41,765
Total Cash Receipts	91,801	\$5,000	\$86,801
Expenditures			
Instruction	11,951	\$200,000	\$188,049
Support Services			
Instructional Support	-	100,000	100,000
Operations & Maintenance	-	80,000	80,000
Transportation	2,810	150,000	147,190
Facility Acquisition and Construction Services	145,828	1,340,000	1,194,172
Operating Transfers to Transportation Fund	-	-	-
Total Expenditures	160,589	\$1,870,000	\$1,709,411
Receipts Over (Under) Expenditures	(68,788)		
Unencumbered Cash, Beginning	1,388,655		
Unencumbered Cash, Ending	\$1,319,867		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**DRIVER EDUCATION FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$2,000	-	\$2,000
State Sources			
State aid	2,820	2,960	(140)
Operating Transfer from			
General Fund	-	-	-
Supplemental General Fund	-	-	-
Total Cash Receipts	<u>4,820</u>	<u>\$2,960</u>	<u>\$1,860</u>
Expenditures			
Instruction	11,926	\$14,500	\$2,574
Support Services			
Operations and Maintenance	1,036	6,515	5,479
Student Support Services	-	-	-
Other Support Services	-	-	-
Total Expenditures	<u>12,961</u>	<u>\$21,015</u>	<u>\$8,054</u>
Receipts Over (Under) Expenditures	(8,141)		
Unencumbered Cash, Beginning	<u>33,983</u>		
Unencumbered Cash, Ending	<u>\$25,842</u>		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**FOOD SERVICE FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Food Service Sales	\$79,022	\$80,390	(\$1,368)
Other	172	-	172
State Sources			
Food service aid	2,953	2,538	415
Federal Sources			
Child nutrition aid	191,189	188,590	2,599
ARRA equipment grant	-	-	-
Operating Transfer from Other Funds			
Supplemental General	108,000	119,000	(11,000)
Total Cash Receipts	381,336	\$390,518	(\$9,182)
Expenditures			
Support Services			
Operations and Maintenance	-	-	-
Operation of Non-			
Instructional Services			
Food Service Operations	372,387	459,500	87,113
Total Expenditures	372,387	\$459,500	\$87,113
Receipts Over (Under) Expenditures	8,950		
Unencumbered Cash, Beginning	111,811		
Unencumbered Cash, Ending	\$120,761		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**INSERVICE EDUCATION FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	-	-	-
State Sources			
State Aid	-	-	-
Operating Transfer from			
General Fund	-	-	-
Supplemental General	44,500	-	44,500
Total Cash Receipts	44,500	-	\$44,500
Expenditures			
Support Services			
Instructional Support Staff	16,097	\$27,000	\$10,903
Other Supplemental Service	18,726	8,500	(10,226)
Total Expenditures	34,823	\$35,500	\$677
Receipts Over (Under) Expenditures	9,677		
Unencumbered Cash, Beginning	41,160		
Unencumbered Cash, Ending	\$50,837		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**SPECIAL EDUCATION FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$40,000	-	\$40,000
Operating Transfers from Other Funds			
General	550,000	725,000	(175,000)
Supplemental General	390,000	270,000	120,000
Total Cash Receipts	980,000	\$995,000	(\$15,000)
Expenditures			
Instruction	851,059	\$865,170	\$14,112
Support Services			
Instruction Support Staff	-	-	-
Transportation	123,157	274,050	150,893
Total Expenditures	974,215	\$1,139,220	\$165,005
Receipts Over (Under) Expenditures	5,785		
Unencumbered Cash, Beginning	320,064		
Unencumbered Cash, Ending	\$325,848		

## UNIFIED SCHOOL DISTRICT #101

## ERIE, KANSAS

## VOCATIONAL EDUCATION FUND

## Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Miscellaneous Receipts	\$3,101	-	\$3,101
Reimbursements	-	-	-
Operating Transfer from Supplemental General General Fund	175,000	190,000	(15,000)
	-	-	-
Total Cash Receipts	178,101	\$190,000	(\$11,899)
Expenditures			
Instruction	162,856	\$195,400	\$32,544
Support Services			
Operations & Maintenance	1,922	3,500	1,578
Total Expenditures	164,778	\$198,900	\$34,122
Receipts Over (Under) Expenditures	13,323		
Unencumbered Cash, Beginning	21,205		
Unencumbered Cash, Ending	\$34,528		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**KPERS SPECIAL RETIREMENT FUND**  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
State Sources			
State Aid	\$313,667	\$335,246	(\$21,579)
Total Cash Receipts	313,667	\$335,246	(\$21,579)
Expenditures			
Instruction	219,567	\$206,449	(\$13,118)
Student Support	11,606	7,047	(4,559)
Instructional Support	8,783	15,791	7,008
General Administration	11,606	8,230	(3,376)
School Administration	21,016	27,776	6,760
Other Supplemental Services	16,624	8,950	(7,674)
Operations & Maintenance	-	21,603	21,603
Transportation	14,742	26,644	11,902
Food Service	9,724	12,756	3,032
Total Expenditures	313,667	\$335,246	\$21,579
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
CONTINGENCY RESERVE FUND  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Operating Transfer from General Fund	<u>\$160,000</u>
Total Cash Receipts	<u>160,000</u>
Expenditures	
Instruction	52,603
Support Services	
Operations & Maintenance	<u>81,000</u>
Total Expenditures	<u>133,603</u>
Receipts Over (Under) Expenditures	26,397
Unencumbered Cash, Beginning	<u>398,630</u>
Unencumbered Cash, Ending	<u><u>\$425,027</u></u>

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
TEXTBOOK RENTAL FUND  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Textbook rental	\$7,125
Miscellaneous	<u>3,216</u>
Total Cash Receipts	<u>10,341</u>
Expenditures	
Instruction	<u>7,621</u>
Total Expenditures	<u>7,621</u>
Receipts Over (Under) Expenditures	2,720
Unencumbered Cash, Beginning	<u>144,901</u>
Unencumbered Cash, Ending	<u><u>\$147,621</u></u>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**21ST CENTURY COMMUNITY LEARNING CENTER FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Local Sources	
Miscellaneous	-
Total Cash Receipts	-
Expenditures	
Instruction	-
Total Expenditures	-
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	7,058
Unencumbered Cash, Ending	<u>\$7,058</u>

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
TITLE I FUND  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Federal Sources	
Federal aid	\$146,400
Federal aid ARRA	-
	<u>          </u>
Total Cash Receipts	<u>146,400</u>
Expenditures	
Instruction	146,400
General Administration	-
	<u>          </u>
Total Expenditures	<u>146,400</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**REAP GRANT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; padding: 2px 5px;"> Current Year Actual </div>
Cash Receipts	
Federal Sources	
Federal aid	-
Total Cash Receipts	-
Expenditures	
Insurance Premiums	8,827
Total Expenditures	8,827
Receipts Over (Under) Expenditures	(8,827)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	<u>(\$8,827)</u>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**TITLE II -A TEACHER QUALITY**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$42,351
Total Cash Receipts	42,351
Expenditures	
Instruction	42,351
Total Expenditures	42,351
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**SPECIAL MINI-GRANT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Grants	-
Total Cash Receipts	-
Expenditures	
Grant Expenditures	2,219
Total Expenditures	2,219
Receipts Over (Under) Expenditures	(2,219)
Unencumbered Cash, Beginning	19,670
Unencumbered Cash, Ending	<u>\$17,451</u>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**CHARACTER EDUCATION FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$5,009
Total Cash Receipts	5,009
Expenditures	
Instruction	2,411
General Administration	-
Total Expenditures	2,411
Receipts Over (Under) Expenditures	2,597
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$2,597

UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
PRIVATE GRANTS FUND  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Grants	<u>\$52,250</u>
Total Cash Receipts	<u>52,250</u>
Expenditures	
Grant expenditures	<u>13,751</u>
Total Expenditures	<u>13,751</u>
Receipts Over (Under) Expenditures	38,499
Unencumbered Cash, Beginning	<u>71,086</u>
Unencumbered Cash, Ending	<u><u>\$109,585</u></u>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**CAPITAL PROJECT FUND**  
Schedule of Cash Receipts and Expenditures - Actual  
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Interest	\$1,705
Bond proceeds	<u>-</u>
Total Cash Receipts	<u>1,705</u>
Expenditures	
Construction costs	23,310
Bond issue costs	-
Operating Transfers to Other Funds	
Bond and Interest Fund	<u>-</u>
Total Expenditures	<u>23,310</u>
Receipts Over (Under) Expenditures	(21,605)
Unencumbered Cash, Beginning	21,743
Cancelled Prior Year Encumbrance	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$138</u></u>

## UNIFIED SCHOOL DISTRICT #101

## ERIE, KANSAS

## BOND AND INTEREST FUND

## Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	\$1,090,089	\$1,043,539	\$46,550
Delinquent tax	8,051	7,001	1,050
Motor vehicle tax	69,830	93,106	(23,276)
Interest	-	-	-
State Sources			
State aid	267,113	267,113	-
Operating transfer from other funds			
Capital Project Fund	-	-	-
Total Cash Receipts	<u>1,435,083</u>	<u>\$1,410,759</u>	<u>\$24,324</u>
Expenditures			
Debt Service			
Principal	245,000	\$245,000	-
Interest	1,090,565	1,090,565	-
Other	-	100	100
Total Expenditures	<u>1,335,565</u>	<u>\$1,335,665</u>	<u>\$100</u>
Receipts Over (Under) Expenditures	99,518		
Unencumbered Cash, Beginning	<u>879,070</u>		
Unencumbered Cash, Ending	<u>\$978,587</u>		

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**AGENCY FUNDS**

Summary Schedule of Cash Receipts and Cash Disbursements  
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Erie High School	\$43,037	\$120,689	\$105,446	\$58,280
Galesburg	8,186	41,032	41,945	7,273
Erie Elementary	25,482	43,307	40,583	28,207
Totals	<u>\$76,705</u>	<u>\$205,028</u>	<u>\$187,973</u>	<u>\$93,760</u>

## UNIFIED SCHOOL DISTRICT #101

## ERIE, KANSAS

## DISTRICT ACTIVITY FUNDS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash  
For the Fiscal Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2012
<b>Gate Receipts</b>						
High School Athletics	\$11,706	\$38,893	\$41,515	\$9,083	-	\$9,083
Middle School Athletics	5,662	7,559	10,146	\$3,074	-	3,074
Erie Elementary	-	-	-	-	-	-
<b>Total Gate Receipts</b>	<b>17,368</b>	<b>46,451</b>	<b>51,661</b>	<b>12,158</b>	<b>-</b>	<b>12,158</b>
<b>Special Projects</b>						
High School	13,874	13,851	13,252	14,473	-	14,473
Middle School	-	-	-	-	-	-
Erie Elementary	3,709	2,866	2,716	3,858	-	3,858
<b>Total Special Projects</b>	<b>17,583</b>	<b>16,716</b>	<b>15,968</b>	<b>18,331</b>	<b>-</b>	<b>18,331</b>
<b>Totals</b>	<b>\$34,951</b>	<b>\$63,167</b>	<b>\$67,630</b>	<b>\$30,489</b>	<b>-</b>	<b>\$30,489</b>

**UNIFIED SCHOOL DISTRICT #101**  
**ERIE, KANSAS**  
**HIGH SCHOOL ACTIVITY FUNDS**  
Schedule of Cash Receipts, Cash Disbursements and Cash Balances  
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Activity	\$9,523.46	\$2,268.88	\$6,942.46	\$4,849.88
Lunch	-	28,917.60	28,917.60	-
Textbook	-	3,060.00	3,060.00	-
Sales Tax	456.66	4,874.57	5,331.23	-
Athletic Equipment	6,750.08	-	-	6,750.08
Pep Club	986.39	1,392.00	1,001.45	1,376.94
Stuco	679.62	1,170.24	1,088.12	761.74
Ind Arts	-	3,216.49	3,216.49	-
Voc Ag	-	2,096.65	2,096.65	-
FFA	2,254.70	29,992.41	23,122.58	9,124.53
Drama	481.82	199.73	-	681.55
Class 2012	663.26	558.00	1,221.26	-
Class 2013	1,507.21	5,905.42	5,988.67	1,423.96
Class 2014	440.00	3,729.88	440.56	3,729.32
Class 2015	-	457.47	92.00	365.47
Skills USA	440.00	-	-	440.00
Scholarship	500.00	-	-	500.00
Band	1,166.65	2,940.39	2,302.98	1,804.06
Library	239.99	32.32	-	272.31
FLC	507.55	2,064.86	1,910.56	661.85
Debate	359.93	5.50	125.25	240.18
Kays	1,950.83	7,637.57	8,264.22	1,324.18
Art Club	695.39	907.12	525.50	1,077.01
Art Fees	765.00	870.00	1,153.31	481.69
Moon Buggy	5,154.46	-	-	5,154.46
E Club	145.52	1,376.08	838.00	683.60
SADD	415.96	-	-	415.96
Scholar Bowl	528.26	-	-	528.26
NHS	53.37	-	-	53.37
Green Team	613.21	-	275.42	337.79
FCCLA	1,679.55	-	-	1,679.55
FCA	2,153.13	511.45	848.08	1,816.50
Chess	2.25	-	-	2.25
Auto Tech	-	3,051.23	3,051.23	-
EHS Auto Tech	500.00	-	-	500.00
Laptop Fees	1,422.70	7,800.00	565.12	8,657.58
PLP	-	696.77	98.65	598.12
Sceince Club	-	4,956.27	2,968.66	1,987.61
Totals - Cash Basis	43,036.95	120,688.90	105,446.05	58,279.80
<u>District Activity Funds</u>				
Gate Receipts				
High School Athletics	11,194.83	38,892.63	41,514.94	8,572.52
Concessions	510.96	-	-	510.96
Special Projects				
Annual	13,874.06	13,850.72	13,252.08	14,472.70
Total-Cash Basis	25,579.85	52,743.35	54,767.02	23,556.18
Grand Totals	\$68,616.80	\$173,432.25	\$160,213.07	\$81,835.98

**UNIFIED SCHOOL DISTRICT #101  
ERIE, KANSAS  
MIDDLE SCHOOL ACTIVITY FUNDS**

Schedule of Cash Receipts, Cash Disbursements and Cash Balances  
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<b>Student Activity Funds</b>				
Lunch	-	\$18,192.28	\$18,191.23	\$1.05
Student Activity	549.81	3,537.31	3,854.95	232.17
Textbook	-	1,410.00	1,410.00	-
Clearinghouse	156.14	-	132.44	23.70
Sales Tax	-	341.67	341.67	-
St Fundraiser	6,506.64	14,801.18	14,993.01	6,314.81
Stuco	937.72	1,957.14	2,501.72	393.14
Band	35.74	278.76	314.50	-
Cheerleaders	-	85.46	58.00	27.46
Chess	-	427.96	147.00	280.96
<b>Totals - Cash Basis</b>	<u>8,186.05</u>	<u>41,031.76</u>	<u>41,944.52</u>	<u>7,273.29</u>
<b>District Activity Funds</b>				
Gate Receipts				
Middle School Athletics	5,070.22	4,457.90	7,247.84	2,280.28
Concessions	592.00	3,100.64	2,898.64	794.00
<b>Total-Cash Basis</b>	<u>5,662.22</u>	<u>7,558.54</u>	<u>10,146.48</u>	<u>3,074.28</u>
<b>Grand Totals</b>	<u>\$13,848.27</u>	<u>\$48,590.30</u>	<u>\$52,091.00</u>	<u>\$10,347.57</u>

**UNIFIED SCHOOL DISTRICT #101**  
**ELEMENTARY SCHOOL ACTIVITY FUNDS**  
Schedule of Cash Receipts, Cash Disbursements and Cash Balances  
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<b>Student Activity Funds</b>				
Student Activity	\$22,960.66	\$3,147.73	\$1,112.38	\$24,996.01
Lunch	-	32,226.86	32,226.86	-
Textbook	-	2,655.00	2,655.00	-
Sales Tax	12.76	-	12.76	-
Stuco	-	-	-	-
Library	999.03	4,156.58	4,068.18	1,087.43
Fund Factory	171.91	109.10	-	281.01
Youth Friends	33.35	-	-	33.35
Chess	-	-	-	-
Special Needs	1,304.52	1,012.00	507.72	1,808.80
Totals - Cash Basis	25,482.23	43,307.27	40,582.90	28,206.60
<b><u>District Activity Funds</u></b>				
Special Projects				
Annual	3,708.60	2,865.50	2,716.05	3,858.05
Total-Cash Basis	3,708.60	2,865.50	2,716.05	3,858.05
Grand Totals	\$29,190.83	\$46,172.77	\$43,298.95	\$32,064.65