

**UNIFIED SCHOOL DISTRICT NO. 109**  
**BELLEVILLE, KANSAS**

**REPORT ON AUDIT**  
**SPECIAL FINANCIAL STATEMENTS**

JUNE 30, 2012

BRUNA AUDITING SERVICES LLC  
DEREK BRUNA  
CERTIFIED PUBLIC ACCOUNTANT  
WASHINGTON, KANSAS

**UNIFIED SCHOOL DISTRICT NO. 109**  
**Belleville, Kansas**

**TABLE OF CONTENTS**

	Independent Auditor's Report	1
STATEMENT 1	Summary of Cash Receipts, Expenditures and Unencumbered Cash	2
STATEMENT 2	Summary of Expenditures – Actual and Budget (Budgeted Funds Only)	3
STATEMENT 3 – 1	General Fund	4
STATEMENT 3 – 2	Supplemental General Fund	5
STATEMENT 3 – 3	At Risk (K-12) Fund	6
STATEMENT 3 – 4	Capital Outlay Fund	7
STATEMENT 3 – 5	Driver Training	8
STATEMENT 3 – 6	Food Service Fund	9
STATEMENT 3 – 7	Professional Development Fund	10
STATEMENT 3 – 8	Parent Education Program Fund	11
STATEMENT 3 – 9	Summer School Fund	12
STATEMENT 3 – 10	Special Education Fund	13
STATEMENT 3 – 11	Vocational Education Fund	14
STATEMENT 3 – 12	Gifts/Grants Fund	15
STATEMENT 3 – 13	Health Care Reserve Fund	16
STATEMENT 3 – 14	KPERS Retirement Fund	17
STATEMENT 3 – 15	Contingency Reserve Fund	18
STATEMENT 3 – 16	Clearing Account Fund	19
STATEMENT 3 – 17	Textbook Rental Fund	20
STATEMENT 3 – 18	Title I Current Fund	21
STATEMENT 3 – 19	Title I Carryover Fund	22
STATEMENT 3 – 20	Teacher Quality Carryover Fund	23
STATEMENT 3 – 21	Title II Teacher Quality Fund	24
STATEMENT 3 – 22	Title II D Education Fund	25
STATEMENT 3 – 23	Title I ARRA Fund	26
STATEMENT 3 – 24	Federal Reap Fund	27
STATEMENT 3 – 25	Title IV Preparedness Fund	28
STATEMENT 3 – 26	Bond and Interest Fund	29
STATEMENT 4	School Activity Funds	30
STATEMENT 5	District Activity Funds	31
STATEMENT 6	Statement of Changes in Long-Term Debt	32
	Notes to the Financial Statements	33-39
	Supplemental Information-Schedule of Federal Awards	40

**BAS LLC**  
Bruna Auditing Services LLC  
Derek Bruna, CPA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Unified School District No. 109  
Belleville, Kansas 66935

I have audited the statutory basis financial statements of Unified School District No. 109 (USD 109), as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, as well of the Kansas Municipal Audit Guide. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinions.

As described in Note A, the District's policy is to prepare its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In my opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balance of each of the various funds of USD 109, as of June 30, 2012, and the cash revenues received and expenditures paid of such funds for the year then ended on the basis of accounting described in Note A.

Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

My audit was conducted for the purpose of forming opinions on the statutory basis financial statements that collectively comprise USD 109's financial statements as a whole. The Schedule of Federal Financial Assistance is presented for the purposes of additional analysis and is not a required part of the statutory basis financial statements of USD 109. The information has been subjected to the auditing procedures applied in the audit of the statutory basis 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 statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the statutory basis financial statements as a whole.

This report is intended solely for the information and use of the Board of Education and management of USD 109, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, and Kansas State Board of Education, and should not be used for any other purposes.

Bruna Auditing Services LLC

 CPA

Derek Bruna, CPA

Washington, Kansas

October 8, 2012

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

STATEMENT 1

Fund	Statement Number	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances & A/P	Ending Cash Balance
Governmental Type Funds								
General Fund	3-1	\$ 1	0	\$ 3,658,358	\$ 3,658,358	\$ 1	6,864	\$ 6,865
Supplemental General Special Revenue	3-2	51,181	0	1,295,934	1,260,000	87,115	64,168	151,283
At Risk-(K 12) Fund								
Capital Outlay Fund	3-3	180,000	0	302,153	301,430	180,723	0	180,723
Driver Training	3-4	716,242	0	262,825	34,355	944,712	6,425	951,137
Food Service Fund	3-5	14,907	0	5,586	5,294	15,199	0	15,199
Professional Development Fund	3-6	82,603	0	279,906	278,921	83,588	0	83,588
Parent Education Fund	3-7	28,217	0	0	729	27,488	0	27,488
Summer School Fund	3-8	0	0	9,900	9,900	0	0	0
Special Education Fund	3-9	1,587	0	0	1,587	0	0	0
Vocational Education Fund	3-10	391,622	0	853,371	861,381	383,612	0	383,612
Gifts and Grants Fund	3-11	98,000	0	99,015	99,015	98,000	0	98,000
Health Care Reserve Fund	3-12	0	0	31,013	30,232	781	14,525	15,306
Kpers Retirement Fund	3-13	50,690	0	0	13,888	36,802	0	36,802
Contingency Reserve Fund	3-14	0	0	287,440	287,440	0	0	0
Clearing Accounts Fund	3-15	407,688	0	0	41,853	365,835	0	365,835
Textbook Rental Fund	3-16	0	0	18,291	18,291	0	0	0
Title I Fund-Current	3-17	166,331	0	7,884	12,217	161,998	790	162,788
Title I Fund-Carryover	3-18	0	0	84,037	84,037	0	0	0
Teacher Quality Carryover	3-19	0	0	14,149	14,149	0	0	0
Title II A-Teacher Quality Fund	3-20	0	0	3,300	3,300	0	0	0
Title II-D-Education Fund	3-21	0	0	25,122	25,122	0	0	0
Title IID-ARRA	3-22	0	0	0	0	0	0	0
Federal Reap Fund	3-23	0	0	0	0	0	0	0
Title IV-Preparedness	3-24	0	0	22,742	22,742	0	0	0
Debt Service Funds	3-25	0	0	0	0	0	0	0
Bond and Interest Fund	3-26	76,932	0	69,076	64,873	81,135	0	81,135
<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b>\$ 2,266,001</b>	<b>0</b>	<b>\$ 7,330,102</b>	<b>\$ 7,129,114</b>	<b>\$ 2,466,989</b>	<b>\$ 92,772</b>	<b>\$ 2,559,761</b>

Composition of Cash	
Money Market Accounts	\$ 2,182,179
Certificate of Deposit	500,000
Operating Accounts	(125,521)
Petty Cash	3,100
<b>Total Cash Excluding Agency Funds</b>	<b>2,559,758</b>

District Activity/Agency Funds								
Agency Funds	4	43,314	0	107,103	109,384	41,033	0	41,033
Athletic Gate Fund	5	8,873	0	55,616	55,661	8,828	0	8,828
School Project Funds	5	10,738	0	32,935	27,457	16,216	0	16,216
<b>Total District Activity/Agency Funds</b>		<b>62,925</b>	<b>0</b>	<b>195,654</b>	<b>192,502</b>	<b>66,077</b>	<b>0</b>	<b>66,077</b>
<b>Total Reporting Entity</b>								<b>\$ 2,625,835</b>

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

For The Year Ended June 30, 2011

**STATEMENT 2**

Fund	Statement Number	Certified Budget	Adjustments		Adjustments For		Total Budget For Comparison	Expenditures Chargeable To Current Year	Variance Over (Under)
			To Comply With Legal Max	Qualifying Budget Credits	Qualifying Budget Credits	Comparison			
<b>Government Type Funds</b>									
General Fund	3-1	\$ 3,760,419	\$ 0	\$ 0	\$ 0	\$ 3,760,419	\$ 3,658,358	\$ (102,061)	
Supplemental General	3-2	1,260,000	0	0	0	1,260,000	1,260,000	0	
<b>Special Revenue Funds</b>									
At Risk (K-12)	3-3	343,020	0	0	0	343,020	301,430	(41,590)	
Capital Outlay	3-4	700,000	0	0	0	700,000	34,355	(665,645)	
Driver Training	3-5	10,100	0	0	0	10,100	5,294	(4,806)	
Food Service	3-6	325,552	0	0	0	325,552	278,921	(46,631)	
Professional Development	3-7	12,500	0	0	0	12,500	729	(11,771)	
Parent Education Program	3-8	9,900	0	0	0	9,900	9,900	0	
Summer School	3-9	1,587	0	0	0	1,587	1,587	0	
Special Education	3-10	959,464	0	0	0	959,464	861,381	(98,083)	
Vocational Education	3-11	129,100	0	0	0	129,100	99,015	(30,085)	
Gifts and Grants	3-12	2,500	0	0	0	2,500	30,232	27,732	
Kpers Retirement	3-15	317,791	0	0	0	317,791	287,440	(30,351)	
<b>Debt Service Funds</b>									
Bond And Interest	3-15	64,873	0	0	0	64,873	64,873	0	
<b>TOTALS</b>		<b>\$ 7,896,806</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,896,806</b>	<b>\$ 6,893,515</b>	<b>\$ (1,003,291)</b>	

**STATUTORY RECEIPTS AND EXPENDITURES**  
**STATUTORY AND BUDGET**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-1**

	<u>GENERAL FUND</u>		<u>Current Year</u>	
	<u>Prior Year</u>	<u>Statutory</u>	<u>Statutory</u>	<u>Variance Over</u>
	<u>Statutory</u>	<u>Transactions</u>	<u>Transactions</u>	<u>Budget</u>
	<u>Transactions</u>	<u>Transactions</u>	<u>Budget</u>	<u>(Under)</u>
<b>Statutory Receipts</b>				
Taxes in Process	\$ 17,553	\$ 21,235	\$ 6,853	\$ 14,382
Ad Valorem Property Tax	578,389	603,006	580,535	22,471
Delinquent Tax	5,136	7,340	12,199	(4,859)
General State Aid	2,489,784	2,508,112	2,555,247	(47,135)
Recreational Vehicle Tax	373	0	0	0
ARRA Grant	67,095	0	0	0
Transfer	0	1,587	1,587	0
Ed Jobs Fund	117,484	1,707	0	1,707
Special Education Aid	524,178	515,371	603,998	(88,627)
<b>Total Statutory Receipts</b>	<b>\$ 3,799,992</b>	<b>\$ 3,658,358</b>	<b>\$ 3,760,419</b>	<b>\$ (102,061)</b>
<b>Expenditures</b>				
Instruction	\$ 1,673,076	\$ 1,563,640	\$ 1,698,195	\$ (134,555)
Student Support Services	109,518	103,304	105,700	(2,396)
Instructional Support Staff	97,790	96,420	99,194	(2,774)
General Administration	256,958	270,196	266,500	3,696
School Administration	276,192	285,475	280,400	5,075
Operations and Maintenance	398,535	376,509	398,145	(21,636)
Transportation	159,197	160,144	206,700	(46,556)
Other Supplemental Service	46,632	43,856	0	43,856
Operating Transfers	782,093	758,814	705,585	53,229
Adjustment to Comply With Legal Mix	0	0	0	0
Adjustment For Qualifying Budget Credits	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 3,799,991</b>	<b>\$ 3,658,358</b>	<b>\$ 3,760,419</b>	<b>\$ (102,061)</b>
Statutory Revenues Over (Under) Expenditures	1	0		
Modified Unencumbered Cash - Beginning	0	1		
Prior Year Cancelled Encumbrances	0			
Modified Unencumbered Cash - Ending	\$ 1	\$ 1		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-2**

**SUPPLEMENTAL GENERAL FUND**

	Prior Year Statutory Transactions	Current Year		
		Statutory Transactions	Budget	Variance Over (Under)
<b>Statutory Revenues</b>				
Taxes in Process	\$ 25,208	\$ 31,038	\$ 14,058	\$ 16,980
Ad Valorem Property Tax	773,965	796,184	0	796,184
Delinquent Tax	7,584	10,697	16,426	(5,729)
Other Local Sources	0	0	0	0
Motor Vehicle/RV Tax	105,547	110,426	101,280	9,146
Other County Revenue	444	0	0	0
Machinery & Equipment State Aid	0	0	0	0
Federal Grant - ARRA	0	0	0	0
State Aid	302,394	347,589	335,074	12,515
<b>Total Statutory Revenues</b>	<b>\$ 1,215,142</b>	<b>\$ 1,295,934</b>	<b>\$ 466,838</b>	<b>\$ 829,096</b>
<b>Expenditures</b>				
Instruction	\$ 358,019	\$ 290,939	\$ 289,650	\$ 1,289
Support Service	0	17,921	15,200	2,721
Instructional Support Staff	53,175	0	0	0
General Administration	5,406	12,646	17,050	(4,404)
School Administration	324	0	500	(500)
Operation and Maintenance	92,597	115,753	178,000	(62,247)
Transportation	61,579	104,358	84,700	19,658
Operating Transfers	648,900	718,383	674,900	43,483
<b>Total Expenditures</b>	<b>\$ 1,220,000</b>	<b>\$ 1,260,000</b>	<b>\$ 1,260,000</b>	<b>\$ 0</b>
<b>Statutory Revenues Over (Under) Expenditures</b>	<b>(4,858)</b>	<b>35,934</b>		
<b>Modified Unencumbered Cash - Beginning</b>	<b>56,039</b>	<b>51,181</b>		
<b>Prior Year Cancelled Encumbrances</b>				
<b>Modified Unencumbered Cash - Ending</b>	<b>\$ 51,181</b>	<b>\$ 87,115</b>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-3**

**SPECIAL REVENUE FUNDS**

**AT RISK (K-12) FUND**

		<u>Current Year</u>		
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Actual</u>			<u>(Under)</u>
<b>Cash Receipts</b>				
Transfer from General	\$ 254,598	\$ 40,270	\$ 71,587	\$ (31,317)
PLATO	0	100	0	100
Transfer from Supp General	<u>39,191</u>	<u>261,783</u>	<u>275,000</u>	<u>(13,217)</u>
<b>Total Cash Receipts</b>	<u>\$ 293,789</u>	<u>\$ 302,153</u>	<u>\$ 346,587</u>	<u>\$ (44,434)</u>
<b>Expenditures</b>				
Instruction	\$ 270,653	\$ 279,843	\$ 328,500	\$ (48,657)
Support	<u>13,136</u>	<u>21,587</u>	<u>14,520</u>	<u>7,067</u>
<b>Total Expenditures</b>	<u>\$ 283,789</u>	<u>\$ 301,430</u>	<u>\$ 343,020</u>	<u>\$ (41,590)</u>
<b>Receipts Over (Under) Expenditures</b>	10,000	723		
<b>Unencumbered Cash - Beginning</b>	<u>170,000</u>	<u>180,000</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 180,000</u>	<u>\$ 180,723</u>		



**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

STATEMENT 3-4

SPECIAL REVENUE FUNDS

CAPITAL OUTLAY FUND

Current Year

	<u>Prior Year</u>		<u>Actual</u>		<u>Budget</u>		<u>Variance Over</u>
	<u>Actual</u>		<u>Actual</u>		<u>Budget</u>		<u>(Under)</u>
<b>Cash Receipts</b>							
Ad Valorem Tax	\$ 66,915	\$	67,243	\$	65,156	\$	2,087
Delinquent Tax	658		910		1,373		(463)
Interest on Idle Funds	8,262		7,250		5,000		2,250
Other Local Source	10,636		3,130		2,500		630
Vehicle Tax	8,629		9,539		8,719		820
In Process	0		2,595		1,177		1,418
Transfer	163,644		172,158		0		172,158
	<u>163,644</u>		<u>172,158</u>		<u>0</u>		<u>172,158</u>
<b>Total Cash Receipts</b>	\$ <u>258,744</u>	\$	\$ <u>262,825</u>	\$	\$ <u>83,925</u>	\$	\$ <u>178,900</u>
<b>Expenditures</b>							
Instruction Furn/Equip	\$ 43,442	\$	0	\$	150,000	\$	(150,000)
Student Support Services	0		0				0
Instructional Support	0		0				0
General Administration	10,960		0				0
Operations & Maintenance	0		34,355		125,000		(90,645)
Transportation	0		0				0
Facility acq & construction	8,814		0		425,000		(425,000)
	<u>8,814</u>		<u>0</u>		<u>425,000</u>		<u>(425,000)</u>
<b>Total Expenditures</b>	\$ <u>63,216</u>	\$	\$ <u>34,355</u>	\$	\$ <u>700,000</u>	\$	\$ <u>(665,645)</u>
<b>Receipts Over (Under) Expenditures</b>	195,528		228,470				
<b>Unencumbered Cash - Beginning</b>	<u>520,714</u>		<u>716,242</u>				
<b>Unencumbered Cash - Ending</b>	\$ <u>716,242</u>	\$	\$ <u>944,712</u>				

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-5**

**SPECIAL REVENUE FUNDS**

**DRIVER TRAINING FUND**

		<u>Current Year</u>		
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash Receipts</b>				
State Aid	\$ 2,146	\$ 1,786	\$ 2,146	\$ (360)
Local Sources	3,800	3,800	3,800	0
Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Cash Receipts</b>	\$ <u>5,946</u>	\$ <u>5,586</u>	\$ <u>5,946</u>	\$ <u>(360)</u>
<b>Expenditures</b>				
Instruction	\$ 5,475	\$ 5,250	\$ 10,000	\$ (4,750)
Operations & Maintenance	<u>34</u>	<u>44</u>	<u>100</u>	<u>(56)</u>
<b>Total Expenditures</b>	\$ <u>5,509</u>	\$ <u>5,294</u>	\$ <u>10,100</u>	\$ <u>(4,806)</u>
<b>Receipts Over (Under) Expenditures</b>	437	292		
<b>Unencumbered Cash - Beginning</b>	<u>14,470</u>	<u>14,907</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>14,907</u>	\$ <u>15,199</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-6**

**SPECIAL REVENUE FUNDS**

**FOOD SERVICE FUND**

		<u>Current Year</u>		
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash Receipts</b>				
Federal Aid	\$ 141,410	\$ 141,422	\$ 134,681	\$ 6,741
State Aid	3,071	2,968	2,455	513
Student & Adult Receipts	95,874	94,816	95,701	(885)
Operating Transfers	<u>30,000</u>	<u>40,700</u>	<u>25,000</u>	<u>15,700</u>
<b>Total Cash Receipts</b>	\$ <u>270,355</u>	\$ <u>279,906</u>	\$ <u>257,837</u>	\$ <u>22,069</u>
<b>Expenditures</b>				
Operations & Maintenance	\$ 18,973	\$ 15,118	\$ 42,500	\$ (27,382)
Food Service Operations	<u>253,400</u>	<u>263,803</u>	<u>283,052</u>	<u>(19,249)</u>
<b>Total Expenditures</b>	\$ <u>272,373</u>	\$ <u>278,921</u>	\$ <u>325,552</u>	\$ <u>(46,631)</u>
<b>Receipts Over (Under) Expenditures</b>	(2,018)	985		
<b>Unencumbered Cash - Beginning</b>	<u>84,621</u>	<u>82,603</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>82,603</u>	\$ <u>83,588</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-7**

**SPECIAL REVENUE FUNDS**

**PROFESSIONAL DEVELOPMENT FUND**

	<u>Current Year</u>			
	<u>Prior Year</u>			<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash Receipts</b>				
State of Kansas	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers	<u>2,300</u>	<u>0</u>	<u>28,217</u>	<u>(28,217)</u>
<b>Total Cash Receipts</b>	<u>\$ 2,300</u>	<u>\$ 0</u>	<u>\$ 28,217</u>	<u>\$ (28,217)</u>
<b>Expenditures</b>				
Instructional Services	\$ <u>4,664</u>	\$ <u>729</u>	\$ <u>12,500</u>	\$ <u>(11,771)</u>
<b>Total Expenditures</b>	<u>\$ 4,664</u>	<u>\$ 729</u>	<u>\$ 12,500</u>	<u>\$ (11,771)</u>
<b>Receipts Over (Under) Expenditures</b>	<b>(2,364)</b>	<b>(729)</b>		
<b>Unencumbered Cash - Beginning</b>	<u>30,581</u>	<u>28,217</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 28,217</u>	<u>\$ 27,488</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-8**

**SPECIAL REVENUE FUNDS**

**PARENT EDUCATION PROGRAM FUND**

		<u>Current Year</u>		
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash Receipts</b>				
Other District	\$ 0	\$ 0	\$ 0	\$ 0
Transfer from General	9,900	9,900	9,900	0
Transfer from Supp General	0	0	0	0
<b>Total Cash Receipts</b>	<u>\$ 9,900</u>	<u>\$ 9,900</u>	<u>\$ 9,900</u>	<u>\$ 0</u>
<b>Expenditures</b>				
Student Support Services	\$ 9,900	\$ 9,900	\$ 9,900	\$ 0
<b>Total Expenditures</b>	<u>\$ 9,900</u>	<u>\$ 9,900</u>	<u>\$ 9,900</u>	<u>\$ 0</u>
<b>Receipts Over (Under) Expenditures</b>	0	0		
<b>Unencumbered Cash - Beginning</b>	<u>0</u>	<u>0</u>		
<b>Unencumbered Cash - Ending</b>	<u>\$ 0</u>	<u>\$ 0</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-9**

**SPECIAL REVENUE FUNDS**

**SUMMER SCHOOL FUND**

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Cash Receipts</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Expenditures				
Transfer		\$ 1,587	\$ 1,587	\$ 0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 1,587</b>	<b>\$ 1,587</b>	<b>\$ 0</b>
Receipts Over (Under) Expenditures	0	(1,587)		
Unencumbered Cash - Beginning	<u>1,587</u>	<u>1,587</u>		
Unencumbered Cash - Ending	<u>\$ 1,587</u>	<u>\$ 0</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-10**

**SPECIAL REVENUE FUNDS**

**SPECIAL EDUCATION FUND**

	<u>Current Year</u>			
	<u>Prior Year</u>			<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
<b>Cash Receipts</b>				
State Aid	\$ 0	\$ 0	\$ 0	\$ 0
Operating Transfers	<u>814,179</u>	<u>853,371</u>	<u>893,998</u>	<u>(40,627)</u>
<b>Total Cash Receipts</b>	\$ <u>814,179</u>	\$ <u>853,371</u>	\$ <u>893,998</u>	\$ <u>(40,627)</u>
<b>Expenditures</b>				
Instruction	\$ 748,550	\$ 822,988	\$ 891,269	\$ (68,281)
General Admission	0	0	0	0
School Administration	0	0	0	0
Operations and Maintenance	0	0	0	0
Student Transportation	47,442	14,757	6,195	8,562
Vehicle Operating	5,964	23,636	62,000	(38,364)
Vehicle Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	\$ <u>801,956</u>	\$ <u>861,381</u>	\$ <u>959,464</u>	\$ <u>(98,083)</u>
<b>Receipts Over (Under) Expenditures</b>	12,223	(8,010)		
<b>Unencumbered Cash - Beginning</b>	<u>379,399</u>	<u>391,622</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>391,622</u>	\$ <u>383,612</u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-11**

**SPECIAL REVENUE FUNDS**

**VOCATIONAL EDUCATION FUND**

		<u>Current Year</u>		
	<u>Prior Year</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash Receipts				
Operating Transfers	\$ <u>117,184</u>	\$ <u>99,015</u>	\$ <u>105,000</u>	\$ <u>(5,985)</u>
<b>Total Cash Receipts</b>	<b>\$ <u>117,184</u></b>	<b>\$ <u>99,015</u></b>	<b>\$ <u>105,000</u></b>	<b>\$ <u>(5,985)</u></b>
Expenditures				
Instruction	\$ <u>99,184</u>	\$ <u>99,015</u>	\$ <u>129,100</u>	\$ <u>(30,085)</u>
<b>Total Expenditures</b>	<b>\$ <u>99,184</u></b>	<b>\$ <u>99,015</u></b>	<b>\$ <u>129,100</u></b>	<b>\$ <u>(30,085)</u></b>
Receipts Over (Under) Expenditures	18,000	0		
Unencumbered Cash - Beginning	<u>80,000</u>	<u>98,000</u>		
Unencumbered Cash - Ending	<b>\$ <u>98,000</u></b>	<b>\$ <u>98,000</u></b>		



**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-12**

**SPECIAL REVENUE FUNDS**

**GIFTS AND GRANTS FUND**

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Contributions & Donations	\$ 1,500	\$ 31,013	\$ 2,500	\$ 28,513
<b>Total Cash Receipts</b>	<b>\$ 1,500</b>	<b>\$ 31,013</b>	<b>\$ 2,500</b>	<b>\$ 28,513</b>
Expenditures				
Instruction	\$ 2,165	\$ 30,232	\$ 2,500	\$ 27,732
<b>Total Expenditures</b>	<b>\$ 2,165</b>	<b>\$ 30,232</b>	<b>\$ 2,500</b>	<b>\$ 27,732</b>
Receipts Over (Under) Expenditures	(665)	781		
Unencumbered Cash - Beginning	665	0		
Unencumbered Cash - Ending	\$ 0	\$ 781		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
**For The Year Ended June 30, 2012**  
**(With Comparative Actual Totals for Prior Year Ended June 30, 2011)**

**STATEMENT 3-13**

**SPECIAL REVENUE FUNDS**

**HEALTH CARE RESERVE FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts</b>		
Interest on Idle Funds	\$ 0	\$ 0
District Contributions	0	0
Other	0	0
	<hr/>	<hr/>
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>
<b>Expenditures</b>		
Premiums	0	13,888
Premiums Refunded	0	0
Claims	0	0
Miscellaneous Expense	0	0
	<hr/>	<hr/>
<b>Total Expenditures</b>	<u>0</u>	<u>13,888</u>
<b>Receipts Over (Under) Expenditures</b>	0	(13,888)
<b>Unencumbered Cash - Beginning</b>	<u>50,690</u>	<u>50,690</u>
<b>Unencumbered Cash - Ending</b>	<u>\$ 50,690</u>	<u>\$ 36,802</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-14**

**SPECIAL REVENUE FUNDS**

**KPERS RETIREMENT FUND**

	<u>Prior Year Actual</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Employers Payments	\$ <u>173,656</u>	\$ <u>287,440</u>	\$ <u>317,791</u>	\$ <u>(30,351)</u>
<b>Total Cash Receipts</b>	\$ <u><u>173,656</u></u>	\$ <u><u>287,440</u></u>	\$ <u><u>317,791</u></u>	\$ <u><u>(30,351)</u></u>
Expenditures				
Benefits	\$ <u>173,656</u>	\$ <u>287,440</u>	\$ <u>317,791</u>	\$ <u>(30,351)</u>
<b>Total Expenditures</b>	\$ <u><u>173,656</u></u>	\$ <u><u>287,440</u></u>	\$ <u><u>317,791</u></u>	\$ <u><u>(30,351)</u></u>
 Receipts Over (Under) Expenditures	 0	 0		
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>		
Unencumbered Cash - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>		

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-15**

**SPECIAL REVENUE FUNDS**

**CONTINGENCY RESERVE FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>0</u>	\$ <u>0</u>
Expenditures	<u>40,000</u>	<u>41,853</u>
Receipts Over (Under) Expenditures	(40,000)	(41,853)
Unencumbered Cash - Beginning	<u>447,688</u>	<u>407,688</u>
Unencumbered Cash - Ending	\$ <u>407,688</u>	\$ <u>365,835</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**

**ACTUAL**

For The Year Ended June 30, 2012

(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-16**

**SPECIAL REVENUE FUNDS**

**CLEARING ACCOUNT FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>17,130</u>	\$ <u>18,291</u>
Expenditures	<u>17,130</u>	<u>18,291</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-17**

**SPECIAL REVENUE FUNDS**

**TEXTBOOK RENTAL FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Rental Fees	\$ 227	\$ 7,884
Transfers	<u>0</u>	<u>0</u>
Total Cash Receipts	<u><u>227</u></u>	<u><u>7,884</u></u>
Expenditures		
Textbooks	18,600	12,217
Other	<u>0</u>	<u>0</u>
Total Expenditures	<u><u>18,600</u></u>	<u><u>12,217</u></u>
Receipts Over (Under) Expenditures	(18,373)	(4,333)
Unencumbered Cash - Beginning	<u>184,704</u>	<u>166,331</u>
Unencumbered Cash - Ending	\$ <u><u>166,331</u></u>	\$ <u><u>161,998</u></u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-18**

**SPECIAL REVENUE FUNDS**

**TITLE I FUND - CURRENT**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Reimbursement	\$ 80,179	\$ 84,037
Total Cash Receipts	<u>80,179</u>	<u>84,037</u>
Expenditures		
Title 1 - Current	<u>80,179</u>	<u>84,037</u>
Total Expenditures	<u>80,179</u>	<u>84,037</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	<u>\$ 0</u>	<u>\$ 0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-19**

**SPECIAL REVENUE FUNDS**

**TITLE I FUND - CARRYOVER**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>14,303</u>	\$ <u>14,149</u>
Disbursements	<u>14,303</u>	<u>14,149</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>



**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-20**

**SPECIAL REVENUE FUNDS**

**TEACHER QUALITY CARRYOVER**

	<u>Prior Year</u> <u>Actual</u>	<u>Current Year</u> <u>Actual</u>
Cash Receipts	\$ <u>9,190</u>	\$ <u>3,300</u>
Disbursements	<u>9,190</u>	<u>3,300</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-21**

**SPECIAL REVENUE FUNDS**

**TITLE II-A-TEACHER QUALITY FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>33,639</u>	\$ <u>25,122</u>
Cash Disbursements	<u>33,639</u>	<u>25,122</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**

**ACTUAL**

For The Year Ended June 30, 2012

(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-22**

**SPECIAL REVENUE FUNDS**

**TITLE II - D - EDUCATION FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts	\$ <u>319</u>	\$ <u>0</u>
Disbursements	\$ <u>319</u>	\$ <u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
For The Year Ended June 30, 2012  
(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-23**

**SPECIAL REVENUE FUNDS**

**TITLE I - ARRA FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal	\$ <u>62,830</u>	\$ <u>0</u>
Total Cash Receipts	<u>62,830</u>	<u>0</u>
Expenditures		
Salaries	<u>62,830</u>	<u>0</u>
Total Expenditures	<u>62,830</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u>0</u>	\$ <u>0</u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL**  
**For The Year Ended June 30, 2012**  
**(With Comparative Actual Totals for Prior Year Ended June 30, 2011)**

**STATEMENT 3-24**

**SPECIAL REVENUE FUNDS**

**FEDERAL REAP FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Federal Aid	\$ 17,710	\$ 22,742
<b>Total Cash Receipts</b>	<u>17,710</u>	<u>22,742</u>
Expenditures		
Other Purchased Services	17,710	22,742
<b>Total Expenditures</b>	<u>17,710</u>	<u>22,742</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	0	0
Unencumbered Cash - Ending	\$ 0	\$ 0

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**

**ACTUAL**

For The Year Ended June 30, 2012

(With Comparative Actual Totals for Prior Year Ended June 30, 2011)

**STATEMENT 3-25**

**SPECIAL REVENUE FUNDS**

**TITLE IV - PREPAREDNESS FUND**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
<b>Cash Receipts</b>		
Federal Aid	\$ <u>0</u>	\$ <u>0</u>
<b>Total Cash Receipts</b>	<u>0</u>	<u>0</u>
<b>Expenditures</b>		
Other Purchased Services	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash - Beginning	<u>0</u>	<u>0</u>
Unencumbered Cash - Ending	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**ACTUAL AND BUDGET**  
 For The Year Ended June 30, 2012  
 (With Comparative Actual Totals for Prior Year Ended June 30, 2011)

STATEMENT 3-26

**SPECIAL REVENUE FUNDS**

**BOND AND INTEREST FUND**

	<u>Prior Year</u>	<u>Current Year</u>		<u>Variance Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Actual</u>	
<b>Cash Receipts</b>				
Ad Valorem Taxes	51,562	52,565	48,995	3,570
Delinquent Taxes	503	691	1,058	(367)
Interest	0	0	0	0
Motor Vehicle Tax	6,926	7,283	6,643	640
Recreational Vehicle Tax	104	104	110	(6)
Machinery & Equipment State Aid	0	0		0
State Aid	6,732	8,433	8,433	0
Other	\$ 29	\$ 0	\$ 143,074	\$ (143,074)
<b>Total Cash Receipts</b>	\$ <u>65,856</u>	\$ <u>69,076</u>	\$ <u>208,313</u>	\$ <u>(139,237)</u>
<b>Expenditures</b>				
Bond Principal	\$ 55,000	\$ 55,000	\$ 55,000	\$ 0
Bond Interest	12,320	9,873	9,873	0
<b>Total Expenditures</b>	\$ <u>67,320</u>	\$ <u>64,873</u>	\$ <u>64,873</u>	\$ <u>0</u>
<b>Receipts Over (Under) Expenditures</b>	(1,464)	4,203	60,643	
			59,095	
<b>Unencumbered Cash - Beginning</b>	<u>78,396</u>	<u>76,932</u>		
<b>Unencumbered Cash - Ending</b>	\$ <u>76,932</u>	\$ <u>81,135</u>		

UNIFIED SCHOOL DISTRICT NO. 109  
Belleville, Kansas

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

STATEMENT 4

SCHOOL ACTIVITY FUNDS

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursement</u>	<u>Ending Cash Balance</u>
<b>High School Activity</b>				
Band	\$ 1,637	\$ 1,730	\$ 2,138	\$ 1,229
Sales Tax	217	4,531	4,748	0
BAKKEN - Band Uniform	160	0	0	160
FBLA	3,706	7,988	8,699	2,995
Class of 2010	144	0	144	0
Class of 2011	241		100	141
Class of 2012	2,926	303	2,458	771
Class of 2013	785	10,060	8,854	1,991
Class of 2014	372	150	0	522
Class of 2015	0	600	0	600
Art Club	206	175	34	347
Keys	83	1,697	1,696	84
Science Club	345	126	174	297
Spanish Club	340	0	0	340
Cheerleaders	1,219	3,392	4,201	410
JH Cheerleaders	635	0	635	0
FFA	2,026	27,475	25,962	3,539
Actor's Guild	9,448	19,534	18,626	10,356
Vocal Music	20	443	43	420
FCCLA	1,177	3,023	3,395	805
Student Council	8,245	4,023	6,462	5,806
JH Stucco	0	0	0	0
National Honor Society	246	446	449	243
JH Pep Club	235		235	0
FFA Concessions Accounts	1,411	10,310	10,542	1,179
JH Concessions	2,520	9,683	8,777	3,426
JH Fund	3,944	1,414	1,012	4,346
FFA Fair Account	1,026	0	0	1,026
<b>Total Student Activity Funds</b>	<b>\$ 43,314</b>	<b>\$ 107,103</b>	<b>\$ 109,384</b>	<b>\$ 41,033</b>



UNIFIED SCHOOL DISTRICT NO. 109  
Belleville, Kansas

STATEMENT OF CASH RECEIPTS AND EXPENDITURES

ACTUAL

For The Year Ended June 30, 2012

STATEMENT 5

DISTRICT ACTIVITY FUNDS

	Beginning Cash Balance	Cash Receipts	Cash Disbursement	Ending Cash Balance
<u>ATHLETIC GATE RECEIPTS</u>				
Fund				
High School	\$	\$	\$	\$
Athletics	739	53,135	53,144	730
Drama	7,855	2,096	1,944	8,007
Scholar's Bowl	279	385	573	91
Junior High	0	0	0	0
Totals	\$ 8,873	\$ 55,616	\$ 55,661	\$ 8,828

SCHOOL PROJECTS FUND

East Library Book Fair	\$	2,211	\$	3,199	\$	2,994	\$	2,416
A. R. Store		2,718		2,897		2,103		3,512
Miscellaneous		580		2,391		416		2,555
Show Choir Performances		400		992		1,090		302
Middle School		1,347		8,671		8,417		1,601
Academic Achievers		238		0		0		238
Jazz Band - Trip Funds		312		250		460		102
Incentive Programs - RCHS		2,312		4,647		2,769		4,190
Jr. High Music		0		0		0		0
Football - Irrigation		54		671		704		21
RCHS Volleyball		88		8,286		7,548		826
RCJH BB/VB		304		560		550		314
Tennis - High School		14				14		0
Cross - Country		160		371		392		139
Jr. High Library		0		0		0		0
Totals	\$ 10,738	\$ 32,935	\$ 27,457	\$ 16,216				

FEE AND USER CHARGES

USD #109								
Vo Ag	\$	0	\$	1,800	\$	1,800	\$	0
Science Lab		0		1,445		1,445		0
Art		0		2,049		2,049		0
Practical Arts		0		2,685		2,685		0
Band		0		527		527		0
FACS		0		0		0		0
Math		0		0		0		0
Computers		0		415		415		0
Totals	0	8,921	8,921	0				

**STATEMENT OF CHANGES IN LONG - TERM DEBT**  
For the Year Ended June 30, 2012

STATEMENT 6

<u>Issue</u>	<u>Interest Rate</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>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds Series 2008	4.0 - 5.5%	\$ 675,000	9/1/2014	\$ 240,000	\$ 0	\$ 55,000	\$ -55,000	\$ 185,000	\$ 9,873
<b>TOTAL LONG TERM - DEBT</b>				<b>\$ 240,000</b>	<b>\$ 0</b>	<b>\$ 55,000</b>	<b>\$ -55,000</b>	<b>\$ 185,000</b>	<b>\$ 9,873</b>

**STATEMENT OF CHANGES IN LONG TERM DEBT**  
For The Fiscal Year Ended June 30, 2012

	<u>YEAR</u>		<u>TOTAL</u>
	<u>2013-2014</u>	<u>2015</u>	
<b>REMAINING</b>			
General Obligation Bonds	\$ 120,000	\$ 65,000	\$ 185,000
<b>PAID</b>			
General Obligation Bonds			\$ 490,000

UNIFIED SCHOOL DISTRICT NO. 109  
Belleville, Kansas

NOTES TO FINANCIAL STATEMENTS  
June 30, 2012

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1.) Financial Reporting Entity**

Unified School District No. 109 is a municipal Corporation established under Kansas Statutes with territory in Republic, Cloud, Washington and Jewell counties. The District is governed by an elected seven member board. The financial statements present the financial condition and results of operation of the district. The district is a primary government and has no component units.

**2.) Basis of Presentation**

In governmental 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, restricts, or limitations. The following types of funds comprise the financial activities of the District for the year:

Governmental Funds

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

Debt Service Funds - to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.

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

Trust and Agency Funds - to account for assets held in a trustee capacity or as an agent for individual, other governmental units, private organizations, and/or other funds. These include Expendable Trust Funds, Non-expendable Trust Funds, Pension Trust Funds, and Agency Funds.

**3.) Basis of Accounting**

These financial statements are 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. For an inter-fund transaction a 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 for written contracts. The District has obtained a GAAP waiver from the State of Kansas, which thereby allows this special type of reporting.

**4.) Departure from GAAP**

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balance, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under 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

**UNIFIED SCHOOL DISTRICT NO. 109**  
**Belleville, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

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 municipality are not presented in the financial statement.

**5.) Reimbursed Expenses**

The purpose of these expenditures is to repay the district for amounts remitted on behalf of another party and such expenditures are exempt for the budget law under K.S.A. 79-2934. 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.

**NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**1.) Budgetary Data**

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 fund. The statutes provide for the following sequence and time table in the adoption of the annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increase 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time.

These taxes become a lien against all property November 1<sup>st</sup>. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20 and May 10. Delinquent taxes are assessed interest at 9% per annum. This interest is retained by the County.

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 budget receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. 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 expenditures authority) lapse at year-end.

A legal operating budget is not required for trust funds, agency funds, and the following special revenue funds: Textbooks and Student Materials, Athletic Gate Receipts and other School Agency/Activity Funds, Fee and User Charges/Clearing Accounts, Contingency Reserve, Employee Benefits, and Federal Funds.

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.

**UNIFIED SCHOOL DISTRICT NO. 109**  
**Belleville, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

Inventories and prepaid expenses which benefit future periods are recorded as an expenditures during the year of purchase. For disclosure purposes, material inventories would be reported as an asset offset by a reserve. The district had no material inventories.

**NOTE C- DEPOSITS AND INVESTMENTS**

**1.) Deposits**

At year-end the carrying amount of the district's deposits, including certificates of deposit was \$2,625,835. The bank balance was \$(125,521) and activity operating accounts had a balance of \$66,077. Certificates of Deposit were \$500,000. (Please refer to Statement 1 for a further breakdown of the District's deposits.) The difference between the carrying amount and the bank balance are outstanding checks and deposits in transit. The bank balances not covered by FDIC insurance are 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 held under a third-party custodial agreement signed by all three parties: the district, the pledging bank, and the independent third-party banks holding the securities.

**2.) Investments**

Funds of the district were on deposit in interest bearing accounts in banks and Certificates of Deposits issued by banks at June 30, 2012 and 2013.

**3.) Pooling of Cash and Investments**

The cash of each of the funds of the district is pooled together so that better management of cash and investments can be practiced, resulting in greater earnings accruing to the district. Please refer to Statement 1 to review how the various funds are accruing interest.

**NOTE D- FRINGE BENEFIT PLAN**

The District has in place an IRS-IRC Section #125 "Cafeteria" Fringe Benefit Plan. The options under the plan are salary reduction options. In addition, each employee may choose to take the benefit in cash, a taxable option. Employees that are eligible for the plan are all full time employees. The plan year runs from October 1 to September 30 annually. The maximum benefit allowance per employee is \$4860/yr for the 2011/2012 contract year.

Provisions available are:

- Group Health Insurance
- Group Term Life Insurance (\$50,000 maximum) Salary
- Protection Insurance
- Cancer Insurance
- Medical Reimbursement Accounts
- Dependent Care Reimbursement Accounts

**NOTE E- CONTINGENT LIABILITIES**

The district has computed the unfunded accumulated sick leave costs as of June 30, 2012 and 2011, to be \$525,335 and \$535,789, respectively. This amount is computed in accordance with the district's policy wherein each qualified classified employee is allowed to accumulate a maximum of 60 days of sick leave, while certified employees reach their

**UNIFIED SCHOOL DISTRICT NO. 109**  
**Belleville, Kansas**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2012**

maximum at 80 days. In the case of an absence, the classified employee is reimbursed 90% of their hourly rate. Certified employees receive their normal daily calculated rate if absent. The administration support employees are reimbursed 90% of their daily rate, while the superintendent is reimbursed 100% of his daily rate. In case of retirement, whether classified or certified, you are allowed payment for half of the maximum days accumulated. For certified employees the rate is \$85/day, and 90% of wage for classified. There is no merit pay provision in the schools negotiated agreement nor is there a good health or absentee benefit. Substitutes are not provided for these positions during the employees absence, therefore, a dollar amount for these liabilities has not been accrued (Please Refer to Table 1 in Notes for breakdown of Contingent Liability for unreimbursed days.)

**NOTE F- DEFINED BENEFIT PENSION PLAN**

*Plan description.* The (school Municipality) participates in the Kansas Public Employees Retirement Systems (KPERs), a cost-sharing multiple-employer defined pension plan as provided by K.S.A. 74-4901, *et seq.* KPERs provided retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provision. 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 South Kansas Suite 100; Topeka, KS 66604-4024) or by calling 1-800-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERs according to the provisions of section 414 (h) of the Internal Revenue Code. The State of Kansas *is* required to contribute the remaining amount necessary to achieve the actuarial determined contribution rate. (Please Refer to Table 1 in Notes for analyzation of KPERs funding.)

**NOTE G- 2011 FINANCIAL DATA**

The amounts shown for 2011, in the accompanying statutory basis financial statements and these notes to financial statements are included, where practicable, only to provide a basis for comparison with 2012, and are not intended to present all information necessary for a fair presentation in accordance with accounting principles generally accepted in the United States of America.

**NOTE H- RISK FINANCING AND RELATED INSURANCE ISSUES**

The district is exposed to various risks of loss related to torts; theft of, damage to; and destruction of assets; errors and omissions; injuries to employees; and nature disasters. The district continues to carry insurance for all risks of loss including workers compensation. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

**NOTE I- FAIR VALUE OF FINANCIAL INSTRUMENTS**

The fair value amounts for cash and cash equivalents approximate carrying amounts due to the short maturities of these instruments. Financial instruments that subject the district to significant concentration and credit risk consist of cash and cash equivalents. The district places its cash in market interest rate accounts and are insured fully by FDIC coverage and pledged securities with fair market value equal to or greater than its cash and cash equivalents.

**NOTE J- LONG-TERM DEBT - GENERAL OBLIGATION REFUNDING BONDS:**

(Please refer to Statement 3-26 for information pertaining to bond.)

UNIFIED SCHOOL DISTRICT NO. 109  
 Belleville, Kansas  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2012

Note K - REVENUE

1.) Inter-fund Transactions

Recurring annual transfers between budgetary funds for the purpose of shifting resources from the fund legally required to receive the revenue, to the fund authorized to expend the revenue, have been segregated from normal revenues and expenditures for reporting purposes are are:

	<u>2012</u>	<u>2011</u>
<b>FROM</b>		
General	\$ 0	\$ 2,300
General	515,371	524,179
General	0	9,900
General	172,158	163,645
General	40,270	39,191
General	31,015	42,882
<b>Totals</b>	<b>758,814</b>	<b>782,097</b>
Supplemental General	40,700	30,000
Supplemental General	68,000	74,302
Supplemental General	338,000	290,000
Supplemental General	261,783	254,598
Supplemental General	9,900	0
<b>Totals</b>	<b>718,383</b>	<b>648,900</b>
Summer School	1,587	0
<b>Totals</b>	<b>1,478,784</b>	<b>1,430,997</b>

The above transfers are included in the expenditures of the disbursing fund and included in the revenues of the receiving fund as required by the Cash Basis and Budget Laws of Kansas, and for budget comparison purposes.

2.) Taxes

Total property taxes received by the District during years ended June 30, 2011 and 2012 were:

	<u>2012</u>	<u>2011</u>
General Fund	\$ 631,581	\$ 601,078
Bond	68,643	59,124
Capital Outlay	83,417	86,838
Supplement General	948,345	912,748
<b>Totals</b>	<b>1,731,986</b>	<b>1,659,788</b>

3.) Interest

Interest received on Investments for the years ended June 30, 2011 and 2012 was accounted for in the following funds:

	2012	2011
Capital Outlay	\$ 7,250	\$ 8,262
<b>Totals</b>	<b>7,250</b>	<b>8,262</b>

4.) Intergovernmental Assistance-State

Type of Aid	Fund	2012	2011
State Equalization	General	\$ 2,508,112	\$ 2,489,784
State Equalization	Supplemental General	347,589	302,395
State Safety	Drivers Training	1,786	2,146
State Food Service	Food Service	2,968	2,959
State Special Ed	General	515,371	524,179
School District	Bond	8,433	6,732
KPERS Employer Cont.	KPERS	287,440	173,656
<b>Totals</b>		<b>3,671,699</b>	<b>3,501,851</b>

5.) Federal Assistance received during the years ended June 30, 2011 and 2012

Type of Aid	2012	2011
Title I Fund	\$ 84,037	80,179
Title I Carryover	14,149	14,303
Food Service	139,822	141,410
Teacher Quality Carryover	3,300	9,190
Ed Jobs Fund	1,706	117,484
REAP Fund	22,742	17,710
Title II Teacher Quality	25,122	33,639
Title II D Ed. Tech	0	319
Nutrition Training Grant	1,600	0
ARRA Grant	0	67,095
Title I ARRA	0	62,830
<b>Totals</b>	<b>292,478</b>	<b>544,159</b>



**TABLE 1-Payroll/Employee Analyzation**

<u>Contingent Liabilities</u>	Number of Employees		2011	2012
	2011	2012		
Certified and other	46	42	\$465,832	\$448,440
Classified	35	33	\$69,957	\$76,894
<b>Total</b>	<b>81</b>	<b>75</b>	<b>\$535,789</b>	<b>\$525,334</b>

KPERS

Total Gross Payroll for YE 6/30/12 \$275,947  
 Gross Payroll Subject to KPERS \$2,407,721  
 Total KPERS withheld from employees \$102,225

USD KPERS rate applicable for Fiscal Year Ending 6/30/12

Tier I 4% KPERS withheld  
 Tier II 6% KPERS withheld

UNIFIED SCHOOL DISTRICT NO. 109  
 Belleville, Kansas  
 SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 June 30, 2012

DESCRIPTION	FEDERAL CFDA NO.	PASS THROUGH GRANTOR'S NO.	AWARD AMOUNT	UNENCUMBERED CASH BALANCE 7/1/2011	RECEIPTS	EXPENDITURES	UNENCUMBERED CASH BALANCE 6/30/12
<b>USDA</b>							
NUTRITION TRAINING GRANT	10574	D0109	\$1,600	\$0	\$1,600	\$1,600	\$0
FOOD ASSIST.BREAKFAST	10.553	D0109	\$18,156	\$0	\$18,156	\$18,156	\$0
FOOD ASSIST. LUNCH	10.555	D0109	\$121,666	\$0	\$121,666	\$121,666	\$0
<b>TOTAL USDA</b>			<b>\$141,422</b>	<b>\$0</b>	<b>\$141,422</b>	<b>\$141,422</b>	<b>\$0</b>
<b>US DEPT. OF EDUCATION</b>							
Title II Improving Teach. Quality	84.367	D0109	\$28,422	\$0	\$28,422	\$28,422	\$0
Title I Low Income	84.010	D0109	\$98,186	\$0	\$98,186	\$98,186	\$0
Education Jobs Fund Flo-thru	84.410	D0109	\$1,706	\$0	\$1,706	\$1,706	\$0
<b>DIRECT PROGRAMS</b>							
REAP GRANT	82.358A	N/A	\$22,742	\$0	\$22,742	\$22,742	\$0
<b>TOTAL DEPT. OF EDUCATION</b>			<b>\$151,056</b>	<b>\$0</b>	<b>\$128,314</b>	<b>\$128,314</b>	<b>\$0</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$292,478</b>	<b>\$0</b>	<b>\$269,736</b>	<b>\$269,736</b>	<b>\$0</b>