

**PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS  
AUDIT REPORT JUNE 30, 2012**

**KICKHAEFER & ASSOCIATE, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS  
MARYSVILLE, KANSAS 66508**

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

FINANCIAL STATEMENT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

**FINANCIAL INFORMATION**

**KICKHAEFER & ASSOCIATE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENT

Board of Education  
Prairie Hills Unified School District No. 113  
Sabetha, Kansas 66534

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances and the discretely presented component unit for the Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of and for the year ended June 30, 2012, which collectively comprise the district's basic financial statement as listed in the table of contents. This financial statement is the responsibility of the Prairie Hills Unified School District No. 113, Sabetha, Kansas' management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of The United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 in note 1.C, the Prairie Hills Unified School District No. 113, Sabetha, Kansas, prepares its financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial 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 effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of June 30, 2012, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Prairie Hills Unified School District No. 113, Sabetha, 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.C.

In accordance with *Government Auditing Standards*, we have also issued a report dated November 12, 2012, on our consideration of the Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures, agency funds, and other information identified in the table of contents as supplementary information are presented for analysis and are not a required part of the statutory financial statement. Such information and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. The schedule of expenditures of federal awards and the supplementary information have been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement 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 as a whole on the basis of accounting described in note 1.C.

*Kickhafer & Associate, P.A.*

Kickhafer & Associate, P.A.  
Marysville, Kansas  
November 12, 2012

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAH COUNTY, KANSAS

STATEMENT 1  
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SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
<b>GOVERNMENTAL TYPE FUNDS:</b>							
GENERAL	\$ 66,071.47	0.00	9,001,650.82	9,001,650.82	\$ 0.00	\$ 322,889.18	\$ 322,889.18
SUPPLEMENTAL GENERAL		0.00	2,760,743.26	2,821,257.00	205,557.73	0.00	205,557.73
<b>SPECIAL REVENUE FUNDS</b>							
CAPITAL OUTLAY	2,013,764.32	0.00	594,133.15	276,518.51	2,331,378.96	0.00	2,331,378.96
DRIVER TRAINING	55,539.56	0.00	12,061.00	18,880.48	48,720.07	0.00	48,720.07
FOOD SERVICE	244,548.30	0.00	724,161.67	764,355.86	204,354.11	0.00	204,354.11
PROFESSIONAL DEVELOPMENT	69,770.73	0.00	40,340.00	38,974.23	71,136.50	0.00	71,136.50
BILINGUAL EDUCATION	2,169.00	0.00	2,268.00	4,000.00	437.00	0.00	437.00
SPECIAL EDUCATION	603,994.60	0.00	1,678,265.08	1,575,223.02	707,026.66	0.00	707,026.66
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	842,658.64	342,658.64	0.00	0.00	0.00
VOCATIONAL EDUCATION	137,832.91	0.00	343,116.11	345,449.02	135,500.00	0.00	135,500.00
CONTINGENCY RESERVE	817,183.78	0.00	99,142.56	295,063.85	621,262.69	0.00	621,262.69
AT RISK (4 YR OLD)	7,165.12	0.00	50,000.00	47,830.10	9,335.02	0.00	9,335.02
AT RISK (K-12)	136,174.71	0.00	555,250.63	569,729.91	121,695.43	0.00	121,695.43
TEXTBOOK RENTAL	129,720.15	0.02	32,489.33	48,938.30	113,270.20	0.00	113,270.20
UNITED 4 YOUTH COUNTYWIDE GRANT - 11	(5,406.61)	0.00	123,978.22	133,944.56	(15,372.95)	0.00	(15,372.95)
TOBACCO FREE GRANTS	227.40	0.00	0.00	94.81	132.59	0.00	132.59
BC/BS HEALTHY HABITS	0.00	0.00	1,272.53	1,272.53	0.00	0.00	0.00
UAYC DONATIONS	0.00	0.00	22,439.66	6,220.46	16,219.20	0.00	16,219.20
GIFTS AND DONATIONS	945.49	0.00	2,761.84	3,057.33	650.00	0.00	650.00
TITLE I FY 11	414.01	0.00	0.00	414.01	0.00	0.00	0.00
TITLE I FY 12	0.00	0.00	156,469.00	148,240.17	8,228.83	0.00	8,228.83
TITLE II - A FY 11	26,864.17	0.00	0.00	26,864.17	0.00	0.00	0.00
TITLE II - A FY 12	0.00	0.00	52,622.00	51,222.18	1,399.82	0.00	1,399.82
GATE RECEIPTS FUNDS	95,258.81	0.00	226,414.40	224,606.46	97,066.75	0.00	97,066.75
SCHOOL PROJECT FUNDS	127,367.86	0.00	236,081.50	198,293.67	165,155.69	0.00	165,155.69
<b>CAPITAL PROJECTS FUND:</b>							
CONSTRUCTION AND BUILDING IMPROVEMENT	2,297,531.37	0.00	28,808.22	465,488.47	1,860,851.12	0.00	1,860,851.12
<b>DEBT SERVICE FUND</b>							
BOND AND INTEREST FUND-(#441)	408,537.05	0.00	563,893.93	438,768.76	533,662.22	0.00	533,662.22
BOND AND INTEREST FUND-(#488)	288,846.15	0.00	276,946.79	250,218.14	315,574.80	0.00	315,574.80
<b>FIDUCIARY TYPE FUNDS</b>							
NONEXPENDABLE TRUST FUNDS--							
MILLS MEMORIAL SCHOLARSHIP	10,436.19	0.00	435.00	435.00	10,436.19	0.00	10,436.19
HEIMAN-DICK SCHOLARSHIP	24,408.00	0.00	288.79	696.79	24,000.00	0.00	24,000.00
EXPENDABLE TRUST FUNDS--							
SOURK MEMORIAL SCHOLARSHIP	1,460.71	0.00	36.09	0.00	1,496.80	0.00	1,496.80
ROTHFELDER SCHOLARSHIP	14,256.09	0.00	172.06	1,000.00	13,428.15	0.00	13,428.15
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>7,575,081.34</b>	<b>0.02</b>	<b>18,428,890.28</b>	<b>18,401,368.06</b>	<b>7,602,603.58</b>	<b>322,889.18</b>	<b>7,925,492.76</b>
<b>COMPONENT UNIT:</b>							
THE USD #113 FOUNDATION	464,538.19	0.00	44,205.30	59,332.33	449,412.16	0.00	449,412.16
<b>TOTAL REPORTING ENTITY (Excluding Agency Funds)</b>	<b>\$ 8,039,620.53</b>	<b>\$ 0.02</b>	<b>\$ 18,473,095.58</b>	<b>\$ 18,460,700.39</b>	<b>\$ 8,052,015.74</b>	<b>\$ 322,889.18</b>	<b>\$ 8,374,904.92</b>

THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHIA COUNTY, KANSAS

STATEMENT 1  
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SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

COMPOSITION OF CASH

CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	
- ACCTS: #5983308, #5989199, #5992815, #5993100	
- NOW ACCTS: #5994009, #5994446, #5995700, #5992730	
- MONEY MARKET ACCOUNT: #1430230964	
- CERTIFICATE OF DEPOSIT #1701320006, DUE 12-12-12, 2.38% - MIDDLE SCHOOL	
- CERTIFICATE OF DEPOSIT #1701322276, DUE 3-6-13, .95% - HIGH SCHOOL	
- CERTIFICATE OF DEPOSIT #160491, DUE 7-30-15, 1.69% - MILLS SCHOLARSHIP FUND	
- CERTIFICATE OF DEPOSIT #21250, DUE 7-13-12, .55% - IDLE FUNDS	
SUBTOTAL	2,987,442.51

CASH IN BANK, WETMORE NATIONAL BANK, WETMORE, KANSAS

- ACCTS: #0986287901, #0986287902	
- MONEY MARKET ACCOUNTS: #0986287903	
- CERTIFICATE OF DEPOSIT #986287921, DUE 10-15-12, .45% - IDLE FUNDS	
SUBTOTAL	19,353.44

CASH IN BANK, MERIT BANK, GOFF, KANSAS

- MONEY MARKET ACCOUNT #100424 - ACTIVITY FUND	
- CERTIFICATE OF DEPOSIT #4644, DUE 8-15-12, 1.15% - IDLE FUNDS	
- CERTIFICATE OF DEPOSIT #5004, DUE 7-26-12, .35% - IDLE FUNDS	
- CERTIFICATE OF DEPOSIT #4118, DUE 8-1-13, 2.45% - SCHOLARSHIP FUND	
SUBTOTAL	10,886.19

CASH IN BANK, MORRILL & JAMES BANK, SABETHA, KANSAS

- NOW ACCT: #653322	
- MONEY MARKET ACCOUNT 611803	
SUBTOTAL	1,653,864.82

CASH IN BANK, WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS

- ACCTS: #8711091	
SUBTOTAL	1,626,784.97

CASH IN BANK, STATE BANK OF BERN, BERN, KANSAS

- NOW ACCTS: #2012852, #3055992, #5040853	
- CERTIFICATE OF DEPOSIT #5133, DUE 7/27/12, 1.2%	
- CERTIFICATE OF DEPOSIT #34770, DUE 6/1/13, .7% - HEIMAN SCH.	
- CERTIFICATE OF DEPOSIT #35284, DUE 5/25/13, 1.0% - ROTHFELDER SCH.	
SUBTOTAL	3,324.19

COMPONENT UNIT - J.S.D. 441 FOUNDATION

CASH IN BANK, MORRILL & JAMES BANK, SABETHA, KANSAS	
- NOW ACCT: #6482	
- MONEY MARKET: #4235	
- CERTIFICATE OF DEPOSIT #6984, DUE 7-26-12, 1.22%	
- CERTIFICATE OF DEPOSIT #3000130, DUE 7-4-12, .47%	
- CERTIFICATE OF DEPOSIT #3006491, DUE 7-15-12, 1.22%	
- CERTIFICATE OF DEPOSIT #3006492, DUE 7-15-12, 1.22%	
- CERTIFICATE OF DEPOSIT #3006493, DUE 7-15-12, 1.22%	
SUBTOTAL	54,027.26

CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS

- CERTIFICATE OF DEPOSIT #1701322898, DUE 1-15-16, 1.64%	
- CERTIFICATE OF DEPOSIT #1701320310, DUE 1-31-13, 2.28%	
- CERTIFICATE OF DEPOSIT #1701319888, DUE 11-16-12, 2.38%	
- CERTIFICATE OF DEPOSIT #1701322961, DUE 11-30-16, 1.59%	
- CERTIFICATE OF DEPOSIT #1701302028, DUE 3-26-14, 1.0%	
- CERTIFICATE OF DEPOSIT #1701319864, DUE 1-4-12, 2.38%	
- CERTIFICATE OF DEPOSIT #1701322524, DUE 8-14-16, 1.69%	
- CERTIFICATE OF DEPOSIT #1701317241, DUE 3-16-14, 2.72%	
- CERTIFICATE OF DEPOSIT #1701316038, DUE 10-23-13, 3.455%	
- CERTIFICATE OF DEPOSIT #1701303977, DUE 6-27-13, 1.05%	
- REPURCHASE AGREEMENT #1701321668, DUE 6-27-16, 1.89%	
SUBTOTAL	113,986.00

TOTAL CASH

	83,179.61
	11,366.27
	10,470.95
	56,030.22
	9,532.74
	6,923.78
	24,840.97
	3,989.85
	7,680.49
	10,288.73
	109,452.57
	335,427.16
	8,461,860.07

LESS AGENCY FUNDS per SCHEDULE 3

	(86,955.15)
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TOTAL REPORTING ENTITY (Excluding Agency Funds)

	8,374,804.92
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THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS STATEMENT.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Prairie Hills Unified School District No. 113 is a municipal corporation governed by an elected seven-member board. This financial statement presents Prairie Hills Unified School District No. 113 (the primary government) and its component unit. The component unit is included in the unified school district's reporting entity because of the significance of its operational and financial relationship with the unified school district.

Discretely presented component unit--the component unit section of the financial statement includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the unified school district. The governing body of this component unit is appointed by the unified school district.

The U.S.D. #113 Foundation--this foundation is a nonprofit corporation organized for charitable and educational purposes to provide support for the educational programs in Unified School District No. 113.

B. 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 for the fiscal year 2012:

Governmental funds

General fund--to account for all financial 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 expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt service fund--to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects fund--to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Fiduciary funds

Trust and agency funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

C. Basis of Accounting

Statutory Basis of Accounting- The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of the



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. Basis of Accounting (cont.)

State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund which the transfer is made.

The school 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 school district to use the statutory basis of accounting.

Departure from accounting principles generally accepted in the United States of America--the basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense and liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statement.

D. Reimbursed expenses

Prairie Hills Unified School District No. 113 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

E. 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 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The district amended the KPERs budget in this fiscal year. The maximum legal budget per the State Board of Education was set at \$8,878,181 for the General Fund on June 21, 2012.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. Budgetary Information (cont.)

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 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. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, and the following special revenue funds: textbook rental, contingency reserve, and all federal programs and grant 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.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 7% per annum for the calendar year 2012 and 7% per annum for calendar year 2011. This interest is retained by the county.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

K.S.A. 75-3317 through 75-3322 makes mandatory the purchase of products offered by Kansas industries for the blind and severely disabled. "The Kansas Use Law" states that when a unified school district has need to purchase products such as those listed in the Kansas State Use Catalog, it is a violation of Kansas law to purchase from any source other than those specified on the website or catalog. USD #113 did purchase \$9,024.54 from these industries in fiscal year 2011-2012 but reasonably not all janitorial or office supplies needed throughout the school year were purchased from those specified by the State.

K.S.A. 79-2935 requires expenditures to be controlled so that no indebtedness is created in excess of budgeted limits. Expenditures, including encumbrances, in any budgeted fund cannot exceed the adopted budget of expenditures plus any reimbursements of current year expenditures. In fiscal year 2012 the Bond & Interest Fund for the U.S.D. #441 Bonds had expenditures of \$438,768.76 and the adopted budgeted amount was \$438,119.00. This fund overspent the budgeted amount by \$649.76.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (cont.)

Compliance With Finance-Related Legal and Contractual Provisions (cont.)

United 4 Youth Countywide grant is a reimbursable federal program. Exemption from the Kansas cash basis law K.S.A. 10-1113 is allowed for federal programs under K.S.A. 12-1664. Reimbursement for the U4YC grant in the amount of \$15,372.95 was received in the next fiscal year.

K.S.A. 72-6760 requires expenditures greater than \$20,000 for construction or purchases of materials to be awarded to the lowest bidder through the sealed bid process. The district spent \$34,340.00 on Sabetha Middle School sound system but no sealed bids were taken. Board approved the expenditure from quotes received.

The district did not meet the requirements of K.S.A. 10-130 for the 2009 General Obligation Bond Series and the 2005 General Obligation Refunding Bond Series due 3/1/12. The certificate for bond payment must reach the State 20 days prior to the due date. The certificate needed to be there by 2/10/12 and the State received it 2/14/12. Payments were made timely.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the school district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the school 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 school district has no other policies that would further limit interest rate risk.

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

*Concentration of credit risk.* State statutes place no limit on the amount the school 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.

At June 30, 2012, the carrying amount of the district's deposits, including certificates of deposits and repurchase agreements, was \$8,461,860.07 and the bank balance was \$8,744,049.11. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$1,417,738.32 was covered by federal depository insurance and \$7,326,310.79 was collateralized with securities held by the pledging financial institutions' agents in the district's name.

*Custodial credit risk – investments.* At year-end the district had no investments.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The school district received \$450,576.00 in the General Fund subsequent to June 30, 2011 and \$403,611.00 subsequent to June 30, 2012. The Supplemental General fund received \$79,151.00 subsequent to June 30, 2011 and \$74,055.00 subsequent to June 30, 2012, and as required by K.S.A. 72-6417 and 72-6434 the receipts were recorded as in-substance receipts in transit and included as receipts for the respective years.

5. LONG-TERM DEBT

Changes in long-term liabilities for the district for the year ended June 30, 2012 were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS: SERIES 2009-#441	3.0 - 4.45%	4/17/2009	\$ 6,345,000.00	9/1/2029	\$ 8,345,000.00	\$ 0.00	\$ 115,000.00	\$ (115,000.00)	\$ 8,230,000.00	\$ 323,788.76
SERIES 2005-#488	3.5-4.0%	10/15/2005	2,300,000.00	9/1/2020	2,045,000.00	0.00	175,000.00	(175,000.00)	1,870,000.00	75,218.14
BUILDING ENERGY IMPROVEMENT LEASE UNITED BANK	3.97 - 5.97%	11/3/2009	857,759.00	7/15/2024	761,298.28	0.00	45,607.15	(45,607.15)	715,491.13	30,306.35
					\$ 11,151,298.28	\$ 0.00	\$ 335,607.15	\$ (335,607.15)	\$ 10,815,491.13	\$ 429,293.25

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

	YEAR								TOTAL
	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	
<b>PRINCIPAL</b>									
GENERAL OBLIGATION BONDS-2009	\$ 220,000.00	\$ 240,000.00	\$ 260,000.00	\$ 285,000.00	\$ 305,000.00	\$ 1,950,000.00	\$ 2,780,000.00	\$ 2,180,000.00	\$ 8,230,000.00
GENERAL OBLIGATION BONDS-2005	175,000.00	185,000.00	190,000.00	200,000.00	205,000.00	915,000.00	0.00	0.00	1,870,000.00
BUILDING ENERGY IMPROVEMENT LEASE	0.00	47,708.50	49,802.53	49,231.49	51,600.82	287,564.64	219,783.15	0.00	715,491.13
<b>INTEREST</b>									
GENERAL OBLIGATION BONDS-2009	318,743.78	311,843.78	304,343.78	295,990.63	286,505.00	1,242,265.00	785,250.00	146,858.75	3,693,800.68
GENERAL OBLIGATION BONDS-2005	68,874.38	82,418.75	55,667.50	48,500.00	40,700.00	78,100.00	0.00	0.00	352,260.63
BUILDING ENERGY IMPROVEMENT LEASE	0.00	28,405.00	26,510.97	30,723.55	28,354.22	106,663.26	26,760.99	0.00	247,417.99
<b>TOTAL PRINCIPAL AND INTEREST</b>	\$ 782,818.14	\$ 875,376.01	\$ 886,124.78	\$ 909,445.67	\$ 917,160.04	\$ 4,587,592.90	\$ 3,821,794.14	\$ 2,326,858.75	\$ 15,108,970.41

6. OTHER POST EMPLOYMENT BENEFITS

Other post employment benefits. As provided by K.S.A. 12-5040, the school district allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the district is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

7. INTERFUND TRANSFERS

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Education	K.S.A. 72-6428	\$ 1,394,208.86
General Fund	Bilingual Education	K.S.A. 72-6428	2,268.00
General Fund	At Risk K-12	K.S.A. 72-6428	215,000.00
General Fund	At Risk 4 Yr. Old	K.S.A. 72-6428	50,000.00
General Fund	Vocational Education	K.S.A. 72-6428	55,000.00
General Fund	Contingency Reserve	K.S.A. 72-6428	99,142.56
Supplemental General	Professional Development	K.S.A. 72-6433	40,000.00
Supplemental General	Special Education	K.S.A. 72-6433	157,667.14
Supplemental General	At Risk K-12	K.S.A. 72-6433	340,250.63
Supplemental General	Food Service	K.S.A. 72-6433	50,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	282,196.21
Contingency Reserve	General Fund	K.S.A. 72-6426	289,000.00
Construction Fund	Bond & Interest	K.S.A. 10-131	62,000.00

8. DEFINED BENEFIT PENSION PLAN

Plan description. The Prairie Hills Unified School District No. 113, Sabetha, Kansas, participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERs (611 S Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% or 6% 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 actuarially determined contribution rate. Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERs and are periodically revised. State of Kansas' contributions to KPERs for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year.

9. TERMINATION BENEFITS

Early Retirement Incentive Program. Prairie Hills Unified School District No. 113 provides an early retirement program for eligible certified staff. The board shall pay the retired teacher for a period not to exceed 5 years or to age 67, whichever is less. The teacher shall receive \$3,000 per year for each year benefits are received. If written notification is given on or before February 1 of the preceding year of retirement and the certified staff member has been an employee for 20 or more years, a \$2,500 bonus will be included in their salary the final year of service. They will also receive the Early Retirement incentive. In exchange for the bonus, the staff member will forfeit the \$15 a day pay for accumulated sick leave. 100% of the dollar amount stipend is paid with 20 years of service, 80% with 16 years service and 60% with 12 years service with the district. Payments to retired employees under this plan were \$28,300.00 for the year ended June 30, 2012.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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NOTES TO THE FINANCIAL STATEMENT  
JUNE 30, 2012

10. FRINGE BENEFITS

The district provides the lesser of \$235.00 or the monthly single low option health insurance premium as a defined benefit for all certified employees enrolled in the district health insurance plan. Employees may also elect to participate in a flexible benefit plan with one or more of the following options:

- dependent care insurance
- health insurance
- life insurance
- disability insurance
- cancer insurance
- medical reimbursement

11. COMPENSATED ABSENCES

The District's policies regarding vacation and sick leave are: Teachers are allowed 10 days sick leave accumulative to 90 days, one day bereavement leave, and three days personal leave accumulative to 4 days maximum. One additional day of sick leave is allowed for each month employed beyond a nine month contract; non-certified full-time employees are allowed ten days sick leave accumulative to 70 days, two days personal leave accumulative to sick leave if not used, and two weeks vacation for one to ten years employment and three weeks vacation after ten years; the superintendent is allowed 13 days sick leave accumulative to 90 days and 20 days vacation; the clerk-assistant superintendent is allowed 13 days sick leave accumulative to 90 days and 20 days vacation; the principals are allowed 13 days sick leave accumulative to 90 days and 25 days vacation. Teachers may choose to receive \$85 per unused personal day or roll unused days into their sick leave or roll 1 personal day to accumulate up to a maximum of 4 days in any year.

Liability for compensated absences is not reflected in the financial statements.

12. COMMITMENTS AND CONTINGENCIES

Litigation

As of the audit date, there was no pending litigation which involved the Prairie Hills Unified School District #113.

Grant program involvement

In the normal course of operations, the District participates in various Federal or State grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

13. DISPOSAL OF PROPERTY

The Board of Education deeded the district house in Bern back to the City of Bern for \$1.00 on May 7, 2012.

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**SUPPLEMENTAL INFORMATION**



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
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SCHEDULE 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUNDS	CERTIFIED BUDGET	ADJUSTMENT TO		ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	TOTAL BUDGET FOR COMPARISON	EXPENDITURES CHARGEABLE TO CURRENT YEAR	VARIANCE - OVER (UNDER)
		COMPLY WITH LEGAL MAX	\$				
<b>GOVERNMENTAL TYPE FUNDS:</b>							
<b>GENERAL FUNDS</b>							
GENERAL	\$ 9,088,349.00	\$ (210,168.00)	\$	123,469.58	\$ 9,001,650.58	\$ 9,001,650.82	(0.24)
SUPPLEMENTAL GENERAL	2,621,257.00	0.00		0.00	2,621,257.00	2,621,257.00	0.00
<b>SPECIAL REVENUE FUNDS</b>							
CAPITAL OUTLAY	2,463,427.00	0.00		8,417.25	2,471,844.25	276,518.51	2,195,325.74
DRIVER TRAINING	30,797.00	0.00		0.00	30,797.00	18,880.49	11,916.51
FOOD SERVICE	1,119,539.00	0.00		0.00	1,119,539.00	764,355.86	355,183.14
PROFESSIONAL DEVELOPMENT	64,273.00	0.00		0.00	64,273.00	38,974.23	25,298.77
SPECIAL EDUCATION	2,130,245.00	0.00		0.00	2,130,245.00	1,575,223.02	555,021.98
KPERS SPECIAL RETIREMENT CONTRIBUTION	896,168.00	0.00		0.00	896,168.00	842,658.64	53,509.36
VOCATIONAL EDUCATION	392,789.00	0.00		0.00	392,789.00	345,449.02	47,339.98
AT RISK (K-12)	633,852.00	0.00		0.00	633,852.00	569,729.91	64,122.09
AT RISK (4 YR. OLD)	50,600.00	0.00		0.00	50,600.00	47,830.10	2,769.90
BILINGUAL EDUCATION	4,138.00	0.00		0.00	4,138.00	4,000.00	138.00
<b>DEBT SERVICE FUNDS</b>							
BOND AND INTEREST-#441	438,119.00	0.00		0.00	438,119.00	438,768.76	(649.76)
BOND AND INTEREST-#488	250,268.00	0.00		0.00	250,268.00	250,218.14	49.86

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE 2  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<b>GENERAL FUND</b>	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b><u>CASH RECEIPTS</u></b>			
<b>TAXES AND SHARED REVENUE--</b>			
AD VALOREM PROPERTY TAXES -2010	\$ 54,961.84	\$ 40,322.00	\$ 14,639.84
AD VALOREM PROPERTY TAXES -2011	1,424,814.67	1,334,543.00	90,271.67
DELINQUENT PROPERTY TAX	<u>12,705.87</u>	<u>18,445.00</u>	<u>(5,739.13)</u>
<b>TOTAL TAXES AND SHARED REVENUE</b>	<u>1,492,482.38</u>	<u>1,393,310.00</u>	<u>99,172.38</u>
<b>STATE SOURCES--</b>			
GENERAL STATE AID	6,139,434.00	6,242,809.00	(103,375.00)
SPECIAL EDUCATION	950,632.00	1,160,919.00	(210,287.00)
MINERAL PRODUCTION TAX	<u>3,142.86</u>	<u>2,311.00</u>	<u>831.86</u>
<b>TOTAL STATE SOURCES</b>	<u>7,093,208.86</u>	<u>7,406,039.00</u>	<u>(312,830.14)</u>
<b>TRANSFER FROM AUTHORIZED FUNDS</b>			
FEDERAL EDUCATION JOBS	289,000.00	289,000.00	0.00
REIMBURSEMENTS	3,490.00	0.00	3,490.00
	<u>123,469.58</u>	<u>0.00</u>	<u>123,469.58</u>
<b>TOTAL CASH RECEIPTS</b>	<u>9,001,650.82</u>	<u>\$ 9,088,349.00</u>	<u>\$ (86,698.18)</u>
<b><u>EXPENDITURES</u></b>			
<b>INSTRUCTION--</b>			
SALARIES	4,194,674.25	\$ 4,279,858.00	\$ 85,183.75
SALARIES - EDUCATION JOBS	3,490.00	0.00	(3,490.00)
EMPLOYEE BENEFITS	513,238.32	515,506.00	2,267.68
PURCHASED PROF. & TECH. SERVICES	109,680.95	57,519.00	(52,161.95)
PURCHASED PROPERTY SERVICES	0.00	75,596.00	75,596.00
OTHER PURCHASED SERVICES	6,840.50	14,231.00	7,390.50
SUPPLIES	171,454.05	182,879.00	11,424.95
PROPERTY (EQUIP. & FURN.)	90.00	87.00	(3.00)
OTHER	<u>4,027.50</u>	<u>9,959.00</u>	<u>5,931.50</u>
<b>TOTAL INSTRUCTION</b>	<u>5,003,495.57</u>	<u>5,135,635.00</u>	<u>132,139.43</u>
<b>STUDENT SUPPORT SERVICES--</b>			
SALARIES	190,662.97	192,593.00	1,930.03
EMPLOYEE BENEFITS	8,887.50	9,883.00	995.50
OTHER PURCHASED SERVICES	3,204.60	1,078.00	(2,126.60)
SUPPLIES	<u>4,421.85</u>	<u>6,321.00</u>	<u>1,899.15</u>
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<u>207,176.92</u>	<u>209,875.00</u>	<u>2,698.08</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12</u> ACTUAL	<u>11-12</u> BUDGET	VARIANCE - OVER (UNDER)
<b>GENERAL FUND (CONT.)</b>			
<u>EXPENDITURES</u>			
INSTRUCTIONAL SUPPORT STAFF--			
SALARIES	\$ 327,032.17	\$ 375,209.00	\$ 48,176.83
EMPLOYEE BENEFITS	49,826.64	60,458.00	10,631.36
SUPPLIES	17,117.41	20,574.00	3,456.59
PROPERTY (EQUIP. & FURN. )	<u>0.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
 TOTAL INSTRUCTIONAL SUPPORT STAFF	 <u>393,976.22</u>	 <u>486,241.00</u>	 <u>92,264.78</u>
 GENERAL ADMINISTRATION--			
SALARIES	146,491.57	0.00	(146,491.57)
EMPLOYEE BENEFITS	10,747.93	0.00	(10,747.93)
PURCHASED PROF. & TECH. SERVICES	26,597.66	59,038.00	32,440.34
PURCHASED PROPERTY SERVICES	3,028.81	13,626.00	10,597.19
OTHER PURCHASED SERVICES	200,038.49	206,048.00	6,009.51
SUPPLIES	8,960.37	9,298.00	337.63
PROPERTY (EQUIP. & FURN.)	377.47	1,276.00	898.53
OTHER	<u>27,319.91</u>	<u>45,085.00</u>	<u>17,765.09</u>
 TOTAL GENERAL ADMINISTRATION	 <u>423,562.21</u>	 <u>334,371.00</u>	 <u>(89,191.21)</u>
 SCHOOL ADMINISTRATION--			
EMPLOYEE BENEFITS	2.39	0.00	(2.39)
PURCHASED PROF. & TECH. SERVICES	27,359.00	13,652.00	(13,707.00)
OTHER PURCHASED SERVICES	14,896.43	308.00	(14,588.43)
SUPPLIES	9,163.72	4,503.00	(4,660.72)
OTHER	<u>37,676.54</u>	<u>622.00</u>	<u>(37,054.54)</u>
 TOTAL SCHOOL ADMINISTRATION	 <u>89,098.08</u>	 <u>19,085.00</u>	 <u>(70,013.08)</u>
 OPERATIONS AND MAINTENANCE--			
PURCHASED PROPERTY SERVICES	160,287.63	150,388.00	(9,899.63)
OTHER PURCHASED SERVICES	317.42	379.00	61.58
SUPPLIES	47,621.01	53,235.00	5,613.99
UTILITIES & FUEL	351,616.98	295,589.00	(56,027.98)
PROPERTY (EQUIP. & FURN.)	3,506.06	34,823.00	31,316.94
OTHER	<u>4,599.32</u>	<u>0.00</u>	<u>(4,599.32)</u>
 TOTAL OPERATIONS AND MAINTENANCE	 <u>567,948.42</u>	 <u>534,414.00</u>	 <u>(33,534.42)</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>GENERAL FUND (CONT.)</b>			
<b>EXPENDITURES</b>			
OTHER SUPPLEMENTAL SERVICES--			
SALARIES	\$ 0.00	\$ 117,473.00	\$ 117,473.00
EMPLOYEE BENEFITS	536.92	13,055.00	12,518.08
PURCHASED PROF. & TECH. SERVICES	0.00	16,924.00	16,924.00
SUPPLIES	0.00	121.00	121.00
OTHER	488.82	0.00	(488.82)
	<u>1,025.74</u>	<u>147,573.00</u>	<u>146,547.26</u>
TOTAL OTHER SUPPLEMENTAL SERVICES			
STUDENT TRANSPORTATION SERVICES--			
SALARIES	198,285.19	0.00	(198,285.19)
EMPLOYEE BENEFITS	31,046.02	0.00	(31,046.02)
VEHICLE OPERATING SERVICES--			
SALARIES	37,082.76	201,178.00	164,095.24
EMPLOYEE BENEFITS	5,399.49	41,843.00	36,443.51
OTHER PURCHASED SERVICES	42,878.54	18,864.00	(24,014.54)
FUEL	139,312.54	123,331.00	(15,981.54)
VEHICLE SERVICES & MAINTENANCE SERVICES--			
SALARIES	0.00	40,358.00	40,358.00
PURCHASED PROPERTY SERVICES	15,337.50	38,817.00	23,479.50
SUPPLIES	22,149.65	27,889.00	5,739.35
EQUIPMENT	176.47	4,458.00	4,281.53
OTHER	8,080.08	10,918.00	2,837.92
	<u>499,748.24</u>	<u>507,656.00</u>	<u>7,907.76</u>
TOTAL STUDENT TRANSPORTATION SERVICES			
TRANSFERS--			
SPECIAL EDUCATION	1,394,208.86	1,307,776.00	(86,432.86)
CONTINGENCY RESERVE	99,142.56	0.00	(99,142.56)
BILINGUAL EDUCATION	2,268.00	1,969.00	(299.00)
AT RISK (4 YR OLD)	50,000.00	50,000.00	0.00
AT RISK (K-12)	215,000.00	298,754.00	83,754.00
VOCATIONAL EDUCATION	55,000.00	55,000.00	0.00
	<u>1,815,619.42</u>	<u>1,713,499.00</u>	<u>(102,120.42)</u>
TOTAL TRANSFERS			
ADJUSTMENT TO COMPLY WITH LEGAL MAX	<u>0.00</u>	<u>(210,168.00)</u>	<u>(210,168.00)</u>
LEGAL GENERAL FUND BUDGET	9,001,650.82	8,878,181.00	(123,469.82)
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	<u>0.00</u>	<u>123,469.58</u>	<u>123,469.58</u>
TOTAL EXPENDITURES	<u>9,001,650.82</u>	<u>\$ 9,001,650.58</u>	<u>\$ (0.24)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2011	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 0.00</u>		

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b>SUPPLEMENTAL GENERAL FUND</b>			
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAXES -2010	\$ 46,309.86	\$ 34,666.00	\$ 11,643.86
AD VALOREM PROPERTY TAXES -2011	1,289,905.08	1,177,974.00	111,931.08
DELINQUENT PROPERTY TAX	17,237.14	14,150.00	3,087.14
MOTOR VEHICLE TAX	143,306.52	110,390.00	32,916.52
RECREATIONAL VEHICLE TAX	2,150.66	1,605.00	545.66
SUPPLEMENTAL STATE AID	<u>1,261,834.00</u>	<u>1,216,402.00</u>	<u>45,432.00</u>
<b>TOTAL CASH RECEIPTS</b>	<u>2,760,743.26</u>	<u>\$ 2,555,187.00</u>	<u>\$ 205,556.26</u>
<u>EXPENDITURES</u>			
INSTRUCTION			
-SALARIES	0.00	\$ 24,467.00	\$ 24,467.00
-EMPLOYEE BENEFITS	0.00	6,517.00	6,517.00
-PURCHASED PROF. & TECH. SERVICES	41,483.50	80.00	(41,403.50)
-SUPPLIES	5,567.14	24,517.00	18,949.86
GENERAL ADMIN.			
-SALARIES	223,873.16	105,556.00	(118,317.16)
-EMPLOYEE BENEFITS	20,137.47	562.00	(19,575.47)
-OTHER	14,456.46	15,775.00	1,318.54
SCHOOL ADMIN.			
-SALARIES	701,412.54	670,068.00	(31,344.54)
-EMPLOYEE BENEFITS	83,765.09	95,161.00	11,395.91
OPER. & MAINT.			
-SALARIES	439,605.02	442,158.00	2,552.98
-EMPLOYEE BENEFITS	57,689.71	48,901.00	(8,788.71)
OTHER SUPP. SVCS.			
-SALARIES	139,472.44	149,914.00	10,441.56
-EMPLOYEE BENEFITS	23,680.49	5,555.00	(18,125.49)
TRANSFERS			
- SPECIAL EDUCATION	157,667.14	399,800.00	242,132.86
- FOOD SERVICE	50,000.00	144,097.00	94,097.00
- TEXTBOOKS	0.00	80,000.00	80,000.00
- PROFESSIONAL DEVELOPMENT	40,000.00	3,000.00	(37,000.00)
- AT RISK (K-12)	340,250.63	198,923.00	(141,327.63)
- VOCATIONAL EDUCATION	<u>282,196.21</u>	<u>206,206.00</u>	<u>(75,990.21)</u>
<b>TOTAL EXPENDITURES</b>	<u>2,621,257.00</u>	<u>\$ 2,621,257.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	139,486.26		
UNENCUMBERED CASH, JULY 1, 2011	<u>66,071.47</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 205,557.73</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b>CAPITAL OUTLAY FUND</b>			
<b>CASH RECEIPTS</b>			
AD VALOREM PROPERTY TAXES -2010	\$ 19,416.43	\$ 13,662.00	\$ 5,754.43
AD VALOREM PROPERTY TAXES -2011	458,273.23	431,089.00	27,184.23
DELINQUENT PROPERTY TAX	6,620.68	5,922.00	698.68
MOTOR VEHICLE TAX	41,600.66	46,253.00	(4,652.34)
RECREATIONAL VEHICLE TAX	641.44	673.00	(31.56)
INTEREST ON IDLE FUNDS	48,433.46	51,883.00	(3,449.54)
OTHER REVENUE	10,730.00	111,108.00	(100,378.00)
REIMBURSEMENTS	8,417.25	0.00	8,417.25
	<u>594,133.15</u>	<u>\$ 660,590.00</u>	<u>\$ (66,456.85)</u>
<b>TOTAL CASH RECEIPTS</b>			
<b>EXPENDITURES</b>			
INSTRUCTION - PROPERTY (EQUIP. & FURN.)	27,232.63	\$ 18,976.00	\$ (8,256.63)
STUDENT SUPP. SERV. - PROPERTY (EQUIP. & FURN.)	188.99	6,145.00	5,956.01
INSTRUCTIONAL SUPP. STAFF - PROPERTY (EQUIP. & FURN.)	0.00	300,000.00	300,000.00
GENERAL ADMINISTRATION - PROPERTY (EQUIP. & FURN.)	82,285.80	29,274.00	(53,011.80)
SCHOOL ADMINISTRATION - PROPERTY (EQUIP. & FURN.)	0.00	149,163.00	149,163.00
CENTRAL SERVICES - PROPERTY (EQUIP. & FURN.)	0.00	500,000.00	500,000.00
OPERATIONS & MAINT. - PROPERTY (EQUIP. & FURN.)	0.00	7,961.00	7,961.00
TRANSPORTATION - PROPERTY (EQUIP. & FURN.)	0.00	300,000.00	300,000.00
OTHER SUPP. SERVICES - PROPERTY (EQUIP. & FURN.)	0.00	400,000.00	400,000.00
FACILITIES - REPAIR & REMODELING BUILDING	155,780.52	0.00	(155,780.52)
FACILITIES - ARCHITECTURAL & ENGINEERING SERV.	11,030.57	150,000.00	138,969.43
FACILITIES - NEW BLDG. ACQUISITION & CONSTR.	0.00	200,000.00	200,000.00
BUILDING IMPROVEMENTS - OUTSIDE CONTRACTORS	0.00	401,752.00	401,752.00
BUILDING IMPROVEMENTS - OTHER	0.00	156.00	156.00
ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	0.00	8,417.25	8,417.25
	<u>276,518.51</u>	<u>\$ 2,471,844.25</u>	<u>\$ 2,195,325.74</u>
<b>TOTAL EXPENDITURES</b>			
RECEIPTS OVER (UNDER) EXPENDITURES	317,614.64		
UNENCUMBERED CASH, JULY 1, 2011	<u>2,013,764.32</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 2,331,378.96</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>DRIVER TRAINING FUND</b>			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 5,076.00	\$ 3,996.00	\$ 1,080.00
OTHER LOCAL REVENUE	<u>6,985.00</u>	<u>4,000.00</u>	<u>2,985.00</u>
TOTAL CASH RECEIPTS	<u>12,061.00</u>	<u>\$ 7,996.00</u>	<u>\$ 4,065.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	11,205.00	\$ 20,000.00	\$ 8,795.00
- EMPLOYEE BENEFITS	867.18	619.00	(248.18)
- PURCHASED PROF. & TECH. SERVICES	0.00	750.00	750.00
- SUPPLIES	102.42	3,000.00	2,897.58
- OTHER	1,425.00	3,000.00	1,575.00
VEHICLE OPER. & MAINT. - RENTAL OF VEHICLES	3,540.00	2,460.00	(1,080.00)
- FUEL	<u>1,740.89</u>	<u>968.00</u>	<u>(772.89)</u>
TOTAL EXPENDITURES	<u>18,880.49</u>	<u>\$ 30,797.00</u>	<u>\$ 11,916.51</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(6,819.49)		
UNENCUMBERED CASH, JULY 1, 2011	<u>55,539.56</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 48,720.07</u>		
 <b>KPERS SPECIAL RETIREMENT CONTRIBUTION FUND</b>			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 842,658.64	\$ 896,168.00	\$ (53,509.36)
<u>EXPENDITURES</u>			
INSTRUCTION - EMPLOYEE BENEFITS	554,914.92	\$ 459,747.00	\$ -95,167.92
STUDENT SUPPORT - EMPLOYEE BENEFITS	19,869.62	26,300.00	6,430.38
INSTRUCTIONAL SUPPORT - EMPLOYEE BENEFITS	41,284.73	42,300.00	1,015.27
GEN. ADMIN. - EMPLOYEE BENEFITS	22,625.74	77,634.00	55,008.26
SCHOOL ADMIN. - EMPLOYEE BENEFITS	71,877.03	69,209.00	-2,668.03
OTHER SERVICES - EMPLOYEE BENEFITS	31,588.54	0.00	-31,588.54
OPER. & MAINTENANCE - EMPLOYEE BENEFITS	47,033.61	78,102.00	31,068.39
STUDENT TRANS. - EMPLOYEE BENEFITS	24,103.29	77,500.00	53,396.71
FOOD SERVICE - EMPLOYEE BENEFITS	<u>29,361.16</u>	<u>65,376.00</u>	<u>36,014.84</u>
TOTAL EXPENDITURES	<u>842,658.64</u>	<u>\$ 896,168.00</u>	<u>\$ 53,509.36</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2011	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 0.00</u>		



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b>FOOD SERVICE FUND</b>			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS - FEDERAL AID	\$ 295,047.22	\$ 376,432.00	\$ (81,384.78)
- STATE AID	8,058.93	7,580.00	478.93
MEALS	367,490.79	343,298.00	24,192.79
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	50,000.00	144,097.00	(94,097.00)
OTHER REVENUE	<u>3,564.73</u>	<u>1,690.00</u>	<u>1,874.73</u>
<b>TOTAL CASH RECEIPTS</b>	<u>724,161.67</u>	<u>\$ 873,097.00</u>	<u>\$ (148,935.33)</u>
<u>EXPENDITURES</u>			
OPERATIONS & MAINT. - SUPPLIES	23,493.52	\$ 74,131.00	\$ 50,637.48
- PROPERTY (EQUIP. & FURN.)	0.00	228,708.00	228,708.00
FOOD SERVICE OPER. - SALARIES	269,594.27	295,000.00	25,405.73
- EMPL. BENEFITS	40,600.93	48,500.00	7,899.07
- OTHER PURCHASED SERVICES	315.00	0.00	(315.00)
- FOOD, SUPPLIES	385,087.17	423,000.00	37,912.83
- PROPERTY (EQUIP. & FURN.)	3,811.87	200.00	(3,611.87)
- OTHER	<u>41,453.10</u>	<u>50,000.00</u>	<u>8,546.90</u>
<b>TOTAL EXPENDITURES</b>	<u>764,355.86</u>	<u>\$ 1,119,539.00</u>	<u>\$ 355,183.14</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(40,194.19)		
UNENCUMBERED CASH, JULY 1, 2011	<u>244,548.30</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 204,354.11</u>		
 <b>CONSTRUCTION AND BUILDING IMPROVEMENTS</b>			
<u>CASH RECEIPTS</u>			
INTEREST EARNED	<u>\$ 28,808.22</u>		
<u>EXPENDITURES</u>			
ARCHITECT FEES	5,255.41		
CONSTRUCTION AND REMODELING	351,662.10		
EQUIPMENT/TECHNOLOGY	46,570.96		
TRANSFER TO BOND & INTEREST	<u>62,000.00</u>		
<b>TOTAL EXPENDITURES</b>	<u>465,488.47</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	(436,680.25)		
UNENCUMBERED CASH, JULY 1, 2011	<u>2,297,531.37</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 1,860,851.12</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>PROFESSIONAL DEVELOPMENT FUND</b>			
<u>CASH RECEIPTS</u>			
OTHER LOCAL REVENUE	\$ 340.00	\$ 180.00	\$ 160.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>40,000.00</u>	<u>3,000.00</u>	<u>37,000.00</u>
<b>TOTAL CASH RECEIPTS</b>	<u>40,340.00</u>	<u>\$ 3,180.00</u>	<u>\$ 37,160.00</u>
<u>EXPENDITURES</u>			
INSTR. SUPPORT STAFF - SALARIES	5,950.00	\$ 7,095.00	\$ 1,145.00
- EMPLOYEE BENEFITS	484.77	555.00	70.23
- PURCH. PROF. & TECH. SERV.	3,699.01	30,000.00	26,300.99
- OTHER PURCH. SERVICES	21,460.35	16,438.00	(5,022.35)
- SUPPLIES	7,366.53	10,000.00	2,633.47
- OTHER	<u>13.57</u>	<u>185.00</u>	<u>171.43</u>
<b>TOTAL EXPENDITURES</b>	<u>38,974.23</u>	<u>\$ 64,273.00</u>	<u>\$ 25,298.77</u>
RECEIPTS OVER (UNDER) EXPENDITURES	1,365.77		
UNENCUMBERED CASH, JULY 1, 2011	<u>69,770.73</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 71,136.50</u>		
 <b>BILINGUAL EDUCATION FUND</b>			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL FUND	\$ <u>2,268.00</u>	\$ <u>1,969.00</u>	\$ <u>299.00</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	<u>4,000.00</u>	<u>\$ 4,138.00</u>	<u>\$ 138.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(1,732.00)		
UNENCUMBERED CASH, JULY 1, 2011	<u>2,169.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 437.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b>SPECIAL EDUCATION FUND</b>			
<u>CASH RECEIPTS</u>			
OTHER REVENUE	\$ 126,379.08	\$ 13,869.00	\$ 112,510.08
TRANSFER FROM GENERAL FUND	1,394,208.86	1,307,776.00	86,432.86
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	157,667.14	399,800.00	(242,132.86)
<b>TOTAL CASH RECEIPTS</b>	<u>1,678,255.08</u>	<u>\$ 1,721,445.00</u>	<u>\$ (43,189.92)</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	4,864.16	\$ 15,690.00	\$ 10,825.84
- EMPLOYEE BENEFITS	1,532.68	2,437.00	904.32
- OTHER PURCH. SERV. - PYMT. TO COOP	1,315,673.87	1,341,430.00	25,756.13
- SUPPLIES	0.00	145.00	145.00
- PROP. (EQUIP. & FURN.)	59.97	0.00	(59.97)
- OTHER	160.00	970.00	810.00
SUPPORT SERV. - PURCHASED PROF. & TECH. SERVICES	230,590.41	241,203.00	10,612.59
INSTRUCT. SUPP. - OTHER PURCHASED SERVICES	443.50	0.00	(443.50)
- PROP. (EQUIP. & FURN.)	0.00	504,343.00	504,343.00
VEHICLE OPERATING SERVICES-			
- SALARIES	14,167.04	15,030.00	862.96
- PURCHASED PROF. & TECH. SERVICES	135.72	0.00	(135.72)
- OTHER PURCH. SERVICES	108.00	1,797.00	1,689.00
- SUPPLIES	5,617.28	5,500.00	(117.28)
- OTHER	1,870.39	1,700.00	(170.39)
<b>TOTAL EXPENDITURES</b>	<u>1,575,223.02</u>	<u>\$ 2,130,245.00</u>	<u>\$ 555,021.98</u>
RECEIPTS OVER (UNDER) EXPENDITURES	103,032.06		
UNENCUMBERED CASH, JULY 1, 2011	<u>603,994.60</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 707,026.66</u>		
 <b>UNITED 4 YOUTH COUNTYWIDE GRANT - 11</b>			
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	<u>\$ 123,978.22</u>		
<u>EXPENDITURES</u>			
SALARIES	55,599.98		
EMPLOYEE BENEFITS	4,460.50		
PURCHASED PROF. & TECH. SERVICES	33,335.47		
OTHER PURCHASED SERVICES	4,184.50		
SUPPLIES	7,338.76		
OTHER	<u>29,025.35</u>		
<b>TOTAL EXPENDITURES</b>	<u>133,944.56</u>		
RECEIPTS OVER (UNDER) EXPENDITURES	(9,966.34)		
UNENCUMBERED CASH, JULY 1, 2011	<u>-5406.61</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ (15,372.95)</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER (UNDER)
<b>VOCATIONAL EDUCATION FUND</b>			
<u>CASH RECEIPTS</u>			
OTHER LOCAL REVENUE	\$ 191.60	\$ 2,041.00	\$ (1,849.40)
CARL PERKINS	5,728.30	0.00	5,728.30
TRANSFER FROM GENERAL FUND	55,000.00	55,000.00	0.00
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>282,196.21</u>	<u>206,206.00</u>	<u>75,990.21</u>
<b>TOTAL CASH RECEIPTS</b>	<u>343,116.11</u>	<u>\$ 263,247.00</u>	<u>\$ 79,869.11</u>
<u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	304,689.38	\$ 227,064.00	\$ (77,625.38)
- EMPLOYEE BENEFITS	22,572.09	15,910.00	(6,662.09)
- PURCH. PROF. & TECH. SERVICES	4,044.00	3,525.00	(519.00)
- OTHER PURCHASED SERVICES	377.67	1,483.00	1,105.33
- SUPPLIES	11,707.87	10,954.00	(753.87)
- PROPERTY (EQUIP. & FURN.)	1,308.89	2,316.00	1,007.11
- OTHER	0.00	80.00	80.00
STUD. SUPP. SERV. - PROPERTY (EQUIP. & FURN.)	0.00	131,457.00	131,457.00
STUD. SUPP. SERV. - OTHER .	<u>749.12</u>	<u>0.00</u>	<u>(749.12)</u>
<b>TOTAL EXPENDITURES</b>	<u>345,449.02</u>	<u>\$ 392,789.00</u>	<u>\$ 47,339.98</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(2,332.91)		
UNENCUMBERED CASH, JULY 1, 2011	<u>137,832.91</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 135,500.00</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<b>AT RISK (4 YR OLD)</b>			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 50,000.00	\$ 50,000.00	\$ 0.00
 <u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	47,382.99	\$ 45,600.00	\$ (1,782.99)
- EMPLOYEE BENEFITS	447.11	0.00	(447.11)
- SUPPLIES	0.00	5,000.00	5,000.00
 TOTAL EXPENDITURES	 <u>47,830.10</u>	 <u>\$ 50,600.00</u>	 <u>\$ 2,769.90</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 2,169.90		
 UNENCUMBERED CASH, JULY 1, 2011	 <u>7,165.12</u>		
 UNENCUMBERED CASH, JUNE 30, 2012	 <u>\$ 9,335.02</u>		
 <b>AT RISK (K-12)</b>			
<u>CASH RECEIPTS</u>			
TRANSFER FROM GENERAL	\$ 215,000.00	\$ 298,754.00	\$ (83,754.00)
TRANSFER FROM SUPPLEMENTAL GENERAL	340,250.63	198,923.00	141,327.63
 TOTAL CASH RECEIPTS	 <u>555,250.63</u>	 <u>\$ 497,677.00</u>	 <u>\$ 57,573.63</u>
 <u>EXPENDITURES</u>			
INSTRUCTION - SALARIES	515,408.00	\$ 428,820.00	\$ (86,588.00)
- EMPLOYEE BENEFITS	34,044.44	37,779.00	3,734.56
- PURCH. PROF. & TECH. SERV.	950.00	3,937.00	2,987.00
- SUPPLIES	14,327.47	163,316.00	148,988.53
- PROPERTY (EQUIP. & FURN.)	0.00	0.00	0.00
- OTHER	5,000.00	0.00	(5,000.00)
 TOTAL EXPENDITURES	 <u>569,729.91</u>	 <u>\$ 633,852.00</u>	 <u>\$ 64,122.09</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 (14,479.28)		
 UNENCUMBERED CASH, JULY 1, 2011	 <u>136,174.71</u>		
 UNENCUMBERED CASH, JUNE 30, 2012	 <u>\$ 121,695.43</u>		

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SABETHA, KANSAS  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<b>BOND AND INTEREST FUND - (USD#441)</b>			
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2010	\$ 19,135.60	\$ 12,997.00	\$ 6,138.60
-2011	278,451.19	264,060.00	14,391.19
DELINQUENT PROPERTY TAXES	3,085.19	4,720.00	(1,634.81)
MOTOR VEHICLE TAX	38,291.70	37,048.00	1,243.70
RECREATIONAL VEHICLE TAX	586.25	539.00	47.25
OTHER REVENUE FROM LOCAL SOURCE	62,000.00	62,000.00	0.00
STATE AID	<u>162,344.00</u>	<u>162,345.00</u>	<u>(1.00)</u>
 TOTAL CASH RECEIPTS	 <u>563,893.93</u>	 <u>\$ 543,709.00</u>	 <u>\$ 20,184.93</u>
 <u>EXPENDITURES</u>			
INTEREST	323,768.76	\$ 323,069.00	\$ (699.76)
PRINCIPAL	115,000.00	115,000.00	0.00
OTHER	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>
 TOTAL EXPENDITURES	 <u>438,768.76</u>	 <u>\$ 438,119.00</u>	 <u>\$ (649.76)</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 125,125.17		
 UNENCUMBERED CASH, JULY 1, 2011	 <u>408,537.05</u>		
 UNENCUMBERED CASH, JUNE 30, 2012	 <u>\$ 533,662.22</u>		
 <b>BOND AND INTEREST FUND - (USD#488)</b>			
<u>CASH RECEIPTS</u>			
AD VALOREM PROPERTY TAX -2010	\$ 4,393.31	\$ 4,376.00	\$ 17.31
-2011	159,296.76	147,682.00	11,614.76
DELINQUENT PROPERTY TAXES	305.70	2,282.00	(1,976.30)
MOTOR VEHICLE TAX	20,018.00	17,614.00	2,404.00
RECREATIONAL VEHICLE TAX	352.02	256.00	96.02
STATE AID	<u>92,581.00</u>	<u>92,581.00</u>	<u>0.00</u>
 TOTAL CASH RECEIPTS	 <u>276,946.79</u>	 <u>\$ 264,791.00</u>	 <u>\$ 12,155.79</u>
 <u>EXPENDITURES</u>			
INTEREST	75,218.14	\$ 75,218.00	\$ (0.14)
PRINCIPAL	175,000.00	175,000.00	0.00
OTHER	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>
 TOTAL EXPENDITURES	 <u>250,218.14</u>	 <u>\$ 250,268.00</u>	 <u>\$ 49.86</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 26,728.65		
 UNENCUMBERED CASH, JULY 1, 2011	 <u>288,846.15</u>		
 UNENCUMBERED CASH, JUNE 30, 2012	 <u>\$ 315,574.80</u>		

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>TEXTBOOK RENTAL FUND</u>	<u>CONTINGENCY RESERVE FUND</u>	<u>U4YC DONATIONS</u>
<u>CASH RECEIPTS</u>			
RENTAL FEES	\$ 31,514.85	\$ 0.00	\$ 0.00
OTHER REVENUE	974.48	0.00	0.00
DONATIONS	0.00	0.00	22,439.66
TRANSFER FROM GENERAL	0.00	99,142.56	0.00
	<u>32,489.33</u>	<u>99,142.56</u>	<u>22,439.66</u>
TOTAL CASH RECEIPTS			
<u>EXPENDITURES</u>			
TEXTBOOKS	48,939.30	0.00	0.00
SALARIES	0.00	0.00	2,863.56
SUPPLIES	0.00	0.00	3,356.90
OTHER	0.00	6,063.65	0.00
TRANSFER TO GENERAL FUND	0.00	289,000.00	0.00
	<u>48,939.30</u>	<u>295,063.65</u>	<u>6,220.46</u>
TOTAL EXPENDITURES			
RECEIPTS OVER (UNDER) EXPENDITURES	-16,449.97	-195,921.09	16,219.20
PRIOR YEAR CANCELED ENCUMBRANCE	0.02	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2011	<u>129,720.15</u>	<u>817,183.78</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 113,270.20</u>	<u>\$ 621,262.69</u>	<u>\$ 16,219.20</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>TITLE I FY11</u>	<u>TITLE I FY12</u>	<u>TOBACCO FREE GRANTS</u>
<u>CASH RECEIPTS</u>			
STATE OF KANSAS	\$ 0.00	\$ 156,469.00	\$ 0.00
<u>EXPENDITURES</u>			
SALARIES	0.00	131,061.15	0.00
EMPLOYEE BENEFITS	414.01	17,179.02	0.00
SUPPLIES	0.00	0.00	94.81
OTHER	0.00	0.00	0.00
TOTAL EXPENDITURES	<u>414.01</u>	<u>148,240.17</u>	<u>94.81</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-414.01	8,228.83	-94.81
UNENCUMBERED CASH, JULY 1, 2011	<u>414.01</u>	<u>0.00</u>	<u>227.40</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 0.00</u>	<u>\$ 8,228.83</u>	<u>\$ 132.59</u>



PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>TITLE II -A</u> <u>FY 11</u>	<u>TITLE II -A</u> <u>FY 12</u>
<u>CASH RECEIPTS</u>		
STATE OF KANSAS	\$ 0.00	\$ 52,622.00
 <u>EXPENDITURES</u>		
INSTRUCTIONAL - SALARIES	23,976.18	17,248.00
- EMPLOYEE BENEFITS	1,846.49	1,492.39
- PURCH. PROF. SERVICES	60.00	14,200.18
- OTHER PURCHASED SERVICES	65.00	7.18
- SUPPLIES	916.50	1,369.43
- EQUIPMENT	0.00	16,905.00
	<u>26,864.17</u>	<u>51,222.18</u>
TOTAL EXPENDITURES	26,864.17	51,222.18
RECEIPTS OVER (UNDER) EXPENDITURES	(26,864.17)	1,399.82
UNENCUMBERED CASH, JULY 1, 2011	<u>26,864.17</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	\$ <u>0.00</u>	\$ <u>1,399.82</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>MILLS MEMORIAL SCHOLARSHIP</u>	<u>SOURK MEMORIAL SCHOLARSHIP</u>	<u>GIFTS AND DONATIONS</u>
<u>CASH RECEIPTS</u>			
INVESTMENT INTEREST INCOME	\$ 435.00	\$ 36.09	\$ 0.00
OTHER DONATIONS	<u>0.00</u>	<u>0.00</u>	<u>2,761.84</u>
TOTAL REVENUE	<u>435.00</u>	<u>36.09</u>	<u>2,761.84</u>
<u>EXPENDITURES</u>			
GRANT TO RECIPIENTS	435.00	0.00	0.00
OTHER PURCHASED SERVICES	0.00	0.00	2,489.50
SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>567.83</u>
TOTAL EXPENDITURES	<u>435.00</u>	<u>0.00</u>	<u>3,057.33</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	36.09	-295.49
UNENCUMBERED CASH, JULY 1, 2011	<u>10,436.19</u>	<u>1,460.71</u>	<u>945.49</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 10,436.19</u>	<u>\$ 1,496.80</u>	<u>\$ 650.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

SCHEDULE 2  
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SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>HEIMAN-DICK SCHOLARSHIP</u>	<u>ROTHFELDER SCHOLARSHIP</u>	<u>BC/BS HEALTHY HABITS</u>
<u>CASH RECEIPTS</u>			
INTEREST	\$ 288.79	\$ 172.06	\$ 0.00
KANSAS BLUE CROSS BLUE SHIELD	<u>0.00</u>	<u>0.00</u>	<u>1,272.53</u>
TOTAL CASH RECEIPTS	<u>288.79</u>	<u>172.06</u>	<u>1,272.53</u>
<u>EXPENDITURES</u>			
SCHOLARSHIPS	696.79	1,000.00	0.00
SUPPLIES	<u>0.00</u>	<u>0.00</u>	<u>1,272.53</u>
TOTAL EXPENDITURES	<u>696.79</u>	<u>1,000.00</u>	<u>1,272.53</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-408.00	-827.94	0.00
UNENCUMBERED CASH, JULY 1, 2011	<u>24,408.00</u>	<u>14,256.09</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 24,000.00</u>	<u>\$ 13,428.15</u>	<u>\$ 0.00</u>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

SCHEDULE 3  
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AGENCY FUNDS - SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

<u>AGENCY FUNDS</u>	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
<u>STUDENT ORGANIZATION FUNDS</u>				
AXTELL PUBLIC SCHOOLS				
SOAR AS AN EAGLE SCHOLARSHIP-2008	4,141.68	12.11	2,500.00	1,653.79
SOAR AS AN EAGLE SCHOLARSHIP-2009	10,181.24	50.16	0.00	10,231.40
SOAR AS AN EAGLE SCHOLARSHIP-2010	9,167.33	41.18	1,500.00	7,708.51
SOAR AS AN EAGLE SCHOLARSHIP-2011	10,008.41	48.78	0.00	10,057.19
SOAR AS AN EAGLE SCHOLARSHIP-2012	0.00	10,006.65	0.00	10,006.65
CLASS OF 2012	12,166.29	50.80	12,217.09	0.00
CLASS OF 2013	4,406.64	6,880.23	7,537.93	3,748.94
CLASS OF 2014	1,628.45	0.00	0.00	1,628.45
CLASS OF 2015	623.32	25.00	0.00	648.32
CLASS OF 2016	0.00	418.65	0.00	418.65
ANNUAL	4,989.87	0.00	4,989.87	0.00
FBLA	0.00	683.02	554.08	128.94
ACSC-AXTELL COMM. SERVICE CLUB	4,971.22	4,503.25	5,597.98	3,876.49
AHS CHEERLEADERS	585.77	0.00	585.77	0.00
FORENSICS/DRAMA CLUB	1.09	0.00	1.09	0.00
FACULTY CLUB	13.74	0.00	13.74	0.00
FFA	2,976.08	8,802.22	7,189.92	4,588.38
SCHOLARSHIPS	0.00	753.42	153.42	600.00
NATIONAL HONOR SOCIETY	450.32	1,164.90	899.87	715.35
STUCO	2,031.71	3,100.64	2,909.70	2,222.65
<b>SUBTOTAL AXTELL PUBLIC SCHOOLS</b>	<b>68,343.16</b>	<b>36,541.01</b>	<b>46,650.46</b>	<b>58,233.71</b>
BERN PUBLIC SCHOOLS				
ANNUAL	3,499.32	4,563.00	8,062.32	0.00
CLASS OF 2011	(131.86)	0.00	(131.86)	0.00
CLASS OF 2012	5,171.83	3,135.20	8,307.03	0.00
CLASS OF 2013	2,106.72	5,507.96	7,614.68	0.00
CLASS OF 2014	975.93	0.00	975.93	0.00
DRAMA	774.19	0.00	774.19	0.00
LETTER CLUB	12.50	0.00	12.50	0.00
NATIONAL HONOR SOCIETY	552.50	771.60	1,324.10	0.00
PEP CLUB	33.07	0.00	33.07	0.00
STUDENT COUNCIL	2,717.29	10,827.94	13,545.23	0.00
FACULTY CLUB	2,431.50	1,700.00	4,131.50	0.00
FFA	1,197.96	1,702.00	2,899.96	0.00
SCHOLAR BOWL	328.73	0.00	328.73	0.00
FCCLA	2,993.35	3,668.37	6,661.72	0.00
CHEERLEADING	467.14	0.00	467.14	0.00
SCIENCE GRANT FUND	13.30	0.00	13.30	0.00
FBLA	1,133.65	772.25	1,905.90	0.00
FORENSICS	93.95	0.00	93.95	0.00
MUSIC	3,446.03	2,443.92	5,889.95	0.00
<b>SUBTOTAL BERN PUBLIC SCHOOLS</b>	<b>27,817.10</b>	<b>35,092.24</b>	<b>62,909.34</b>	<b>0.00</b>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

SCHEDULE 3  
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AGENCY FUNDS - SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

**AGENCY FUNDS (cont.)**

**STUDENT ORGANIZATION FUNDS (cont.)**

<b>SABETHA HIGH SCHOOL</b>				
ANNUAL CLUB	\$ 804.97	\$ 0.00	\$ 804.97	\$ 0.00
STUDENT COUNCIL	55.24	33,198.25	28,809.48	4,444.01
KAYS	205.80	2,324.99	1,786.96	743.83
FFA	140.91	19,774.44	13,733.56	6,181.79
ART CLUB	57.97	0.00	57.97	0.00
SABETHA BUSINESS CLUB	1,445.01	14.00	127.63	1,331.38
DRAMA	432.02	0.00	432.02	0.00
BAND	1,725.19	0.00	1,725.19	0.00
VOCAL/MUSICAL	43.09	0.00	43.09	0.00
ODYSSEY SINGERS	1,589.31	0.00	1,589.31	0.00
INTERNATIONAL CLUB	843.63	0.00	12.74	830.89
PUBLIC SPEAKING	12,581.96	0.00	12,581.96	0.00
BLUE CREW	205.13	0.00	205.13	0.00
JAY JAYS	1,364.57	0.00	1,364.57	0.00
FFCLA	1,722.52	602.71	0.00	2,325.23
JAY JOURNAL	2,437.56	0.00	2,437.56	0.00
NATIONAL HONOR SOCIETY	115.00	120.00	0.00	235.00
FCA	363.51	840.00	463.57	739.94
CLASS OF 2015	0.00	1,100.51	990.51	110.00
CLASS OF 2014	0.00	895.93	0.00	895.93
CLASS OF 2013	752.02	20,165.27	17,637.92	3,279.37
CLASS OF 2012	3,000.47	0.00	3,000.47	0.00
CLASS OF 2011	100.27	0.00	100.27	0.00
CLASS OF 2010	1,100.51	0.00	1,100.51	0.00
CLASS OF 2009	200.00	0.00	200.00	0.00
<b>SUBTOTAL SABETHA HIGH SCHOOL</b>	<b>31,286.66</b>	<b>79,036.10</b>	<b>89,205.39</b>	<b>21,117.37</b>
<b>WETMORE HIGH SCHOOL</b>				
MUSIC	1,043.66	0.00	1,043.66	0.00
CARDINAL	3,327.06	0.00	3,327.06	0.00
KAYS	5.15	4,433.89	4,300.36	138.68
STUCO	4,131.79	1,358.13	1,922.29	3,567.63
HONOR SOCIETY	186.02	796.02	919.64	62.40
CLASS OF 2009	730.09	0.00	330.00	400.09
CLASS OF 2011	827.14	0.00	415.80	411.34
CLASS OF 2012	1,106.89	0.00	768.90	337.99
CLASS OF 2013	337.29	14,959.82	13,450.43	1,846.68
CLASS OF 2014	7.49	1,756.01	924.24	839.26
CHEERLEADER	944.17	0.00	944.17	0.00
<b>SUBTOTAL WETMORE HIGH SCHOOL</b>	<b>12,646.75</b>	<b>23,303.87</b>	<b>28,346.55</b>	<b>7,604.07</b>
<b>SABETHA MIDDLE SCHOOL</b>				
ART CLUB	2,856.74	0.00	2,856.74	0.00
STUDENT COUNCIL	705.14	0.00	705.14	0.00
<b>TOTAL SABETHA MIDDLE SCHOOL</b>	<b>3,561.88</b>	<b>0.00</b>	<b>3,561.88</b>	<b>0.00</b>
<b>SUMMERFIELD ELEMENTARY SCHOOL</b>				
BAND	129.44	0.00	129.44	0.00
<b>TOTAL SUMMERFIELD ELEMENTARY SCHOOL</b>	<b>129.44</b>	<b>0.00</b>	<b>129.44</b>	<b>0.00</b>
<b>TOTAL AGENCY FUNDS</b>	<b>\$ 143,784.99</b>	<b>\$ 173,973.22</b>	<b>\$ 230,803.06</b>	<b>\$ 86,955.15</b>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

DISTRICT ACTIVITY FUNDS  
 SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUNDS	BEGINNING	PRIOR YEAR	CASH	EXPENDITURES	ENDING	OUTSTANDING	ENDING
	UNENCUMBERED				UNENCUMBERED		
	CASH	CANCELED	RECEIPTS		CASH	AND ACCOUNTS	CASH
	BALANCE	ENCUMBRANCES			BALANCE	PAYABLE	BALANCE
<b>GATE RECEIPTS FUNDS</b>							
AXTELL PUBLIC SCHOOLS							
SENIOR HIGH ATHLETICS	\$ 3,239.43	\$ 0.00	\$ 19,235.57	\$ 19,568.41	\$ 2,906.59	\$ 0.00	\$ 2,906.59
JUNIOR HIGH ATHLETICS	1,514.34	0.00	7,824.91	7,969.66	1,369.59	0.00	1,369.59
<b>BERN SCHOOLS</b>							
SENIOR HIGH ATHLETICS	3,991.36	0.00	22,309.16	26,300.52	0.00	0.00	0.00
JUNIOR HIGH ATHLETICS	2,387.86	0.00	0.00	2,387.86	0.00	0.00	0.00
<b>SABETHA HIGH SCHOOL</b>							
ATHLETICS	43,622.53	0.00	129,995.16	126,708.02	46,909.67	0.00	46,909.67
<b>WETMORE HIGH SCHOOL</b>							
ATHLETICS	11,091.47	0.00	22,306.83	21,608.09	11,790.21	0.00	11,790.21
<b>SABETHA MIDDLE SCHOOL</b>							
ATHLETICS	29,411.82	0.00	24,742.77	20,063.90	34,090.69	0.00	34,090.69
<b>SUBTOTAL GATE RECEIPTS FUNDS</b>	<b>95,258.81</b>	<b>0.00</b>	<b>226,414.40</b>	<b>224,606.46</b>	<b>97,066.75</b>	<b>0.00</b>	<b>97,066.75</b>
<b>SCHOOL PROJECTS FUNDS</b>							
AXTELL PUBLIC SCHOOLS							
SCHOOL PLAY	3,349.08	0.00	584.24	3,412.94	520.38	0.00	520.38
STUDENT PURCHASES/REVOLVING	19.93	0.00	7,161.08	7,181.01	0.00	0.00	0.00
FFA FARM SAFETY	56.07	0.00	550.00	238.75	367.32	0.00	367.32
SALES TAX	132.65	0.00	2,578.07	2,710.65	0.07	0.00	0.07
JUNIOR MISS	5.91	0.00	0.00	5.91	0.00	0.00	0.00
ANNUAL	0.00	0.00	8,764.90	3,168.17	5,596.73	0.00	5,596.73
FB TEAM SOFTBALL TOURNEY	37.97	0.00	1,567.94	1,605.91	0.00	0.00	0.00
AXTELL BASKETBALL	342.00	0.00	0.00	342.00	0.00	0.00	0.00
AHS CHEERLEADERS	0.00	0.00	1,301.07	1,034.06	267.01	0.00	267.01
AHS MUSIC/BAND	0.00	0.00	3,060.03	1,527.80	1,532.23	0.00	1,532.23
CHEERLEADING RUN THROUGH	210.00	0.00	0.00	210.00	0.00	0.00	0.00
LIBRARY BOOK FUND	64.97	0.00	784.70	633.49	216.18	0.00	216.18
PIONEER SEED - R. HOLTHAUS DONATION	300.00	0.00	0.00	278.11	20.89	0.00	20.89
FACULTY	0.00	0.00	198.54	182.80	15.74	0.00	15.74
TEACHER SUPPLIES - FUND RAISERS/DONATIONS	2,515.03	0.00	375.77	1,777.57	1,113.23	0.00	1,113.23
HCC COURSES ENGLISH	1,335.00	0.00	1,425.00	1,927.46	832.54	0.00	832.54
HCC COURSES MATH	2,400.00	0.00	2,088.00	4,488.00	0.00	0.00	0.00
STUDENT ACTIVITY PROJECTS	2,414.03	0.00	3,272.25	4,491.36	1,194.92	0.00	1,194.92
<b>SUBTOTAL AXTELL PUBLIC SCHOOLS</b>	<b>13,182.84</b>	<b>0.00</b>	<b>33,711.59</b>	<b>35,216.99</b>	<b>11,677.24</b>	<b>0.00</b>	<b>11,677.24</b>
<b>BERN PUBLIC SCHOOLS</b>							
FCCLA NATIONALS	256.00	0.00	0.00	256.00	0.00	0.00	0.00
CHRISTMAS STORE	245.11	0.00	0.00	245.11	0.00	0.00	0.00
CONCESSIONS	345.85	0.00	2,147.63	2,493.48	0.00	0.00	0.00
SCHOLARSHIPS	280.00	0.00	170.00	450.00	0.00	0.00	0.00
FLOWER FUND	54.71	0.00	0.00	54.71	0.00	0.00	0.00
REVOLVING	105.71	0.00	735.52	841.23	0.00	0.00	0.00
BOOK FAIR	15.13	0.00	1,093.65	1,108.78	0.00	0.00	0.00
BAND TRIP	123.62	0.00	0.00	123.62	0.00	0.00	0.00
STUDENT INCENTIVES PROGRAM	2,883.07	0.00	218.41	3,101.48	0.00	0.00	0.00
H.S. SCHOOLWIDE FUNDRAISER	2.24	0.00	0.00	2.24	0.00	0.00	0.00
ELEMENTARY SCHOOLWIDE FUNDRAISER	76.98	0.00	0.00	76.98	0.00	0.00	0.00
BOXTOPS FOR EDUCATION	831.50	0.00	220.00	1,051.50	0.00	0.00	0.00
SCHULTE'S WALMART FUND	120.39	0.00	0.00	120.39	0.00	0.00	0.00
LIBRARY FUND	19.22	0.00	1,522.22	1,541.44	0.00	0.00	0.00
BEST CHOICE LABELS	480.00	0.00	90.00	570.00	0.00	0.00	0.00
TOBACCO PREVENTION GRANT	235.64	0.00	0.00	235.64	0.00	0.00	0.00
TAXES	762.54	0.00	588.71	1,351.25	0.00	0.00	0.00
MEYER COLLEGE CLASS STIPEND	2.00	0.00	0.00	2.00	0.00	0.00	0.00
<b>SUBTOTAL BERN PUBLIC SCHOOL</b>	<b>6,839.71</b>	<b>0.00</b>	<b>6,786.14</b>	<b>13,625.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

DISTRICT ACTIVITY FUNDS  
 SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	BEGINNING		CASH	EXPENDITURES	ENDING		OUTSTANDING	ENDING
	UNENCUMBERED	PRIOR YEAR			UNENCUMBERED	ENCUMBRANCES		
	CASH	CANCELED	RECEIPTS		CASH	PAYABLE		CASH
	BALANCE	ENCUMBRANCES			BALANCE			BALANCE
<b>SCHOOL PROJECTS FUNDS (cont.)</b>								
<b>WETMORE HIGH SCHOOL</b>								
STUDENT ACTIVITY PROJECTS	\$ 2,421.41	\$ 0.00	\$ 5,831.61	\$ 5,651.39	\$ 2,601.63	\$ 0.00	\$ 0.00	\$ 2,601.63
LIBRARY PROJECT	270.86	0.00	3,358.67	3,628.02	1.51	0.00	0.00	1.51
MUSIC	0.00	0.00	6,009.97	5,914.39	95.58	0.00	0.00	95.58
CARDINAL	0.00	0.00	8,374.56	4,429.34	3,945.22	0.00	0.00	3,945.22
CHEERLEADERS	0.00	0.00	4,232.92	3,170.58	1,062.34	0.00	0.00	1,062.34
BAND/VOCAL	0.00	0.00	4,855.76	4,586.21	269.55	0.00	0.00	269.55
BAND CLEANING	831.71	0.00	0.00	0.00	831.71	0.00	0.00	831.71
KSHSAA	1,961.81	0.00	1,380.00	726.25	2,615.66	0.00	0.00	2,615.66
CAL TECH MONITOR	1,955.50	0.00	312.00	395.29	1,872.21	0.00	0.00	1,872.21
SADD	79.60	0.00	205.00	221.33	63.27	0.00	0.00	63.27
<b>SUBTOTAL WETMORE HIGH SCHOOL</b>	<b>7,520.89</b>	<b>0.00</b>	<b>34,560.49</b>	<b>28,722.80</b>	<b>13,358.58</b>	<b>0.00</b>	<b>0.00</b>	<b>13,358.58</b>
<b>SABETHA HIGH SCHOOL</b>								
SADD	271.99	0.00	1,845.82	1,015.35	1,102.46	0.00	0.00	1,102.46
ANNUAL	0.00	0.00	14,794.95	14,283.39	511.56	0.00	0.00	511.56
ART	0.00	0.00	775.97	630.31	145.66	0.00	0.00	145.66
LIFT-A-THON	3,109.18	0.00	3,469.00	5,303.10	1,275.08	0.00	0.00	1,275.08
BAND TRIP FUND	123.96	0.00	0.00	0.00	123.96	0.00	0.00	123.96
DRAMA	0.00	0.00	3,784.17	1,810.79	1,973.38	0.00	0.00	1,973.38
BAND	0.00	0.00	4,437.53	2,785.25	1,652.28	0.00	0.00	1,652.28
VOCAL/MUSIC	0.00	0.00	43.09	0.00	43.09	0.00	0.00	43.09
ODYSSEY SINGERS	0.00	0.00	12,519.63	4,413.50	8,106.13	0.00	0.00	8,106.13
LIBRARY/LIBRARY FINES	126.89	0.00	0.00	0.00	126.89	0.00	0.00	126.89
ACT PREP	94.32	0.00	650.00	650.00	94.32	0.00	0.00	94.32
PUBLIC SPEAKING	0.00	0.00	20,541.96	1,898.27	18,643.69	0.00	0.00	18,643.69
BLUE CREW	0.00	0.00	705.13	516.22	188.91	0.00	0.00	188.91
DRIVERS EDUCATION	679.57	0.00	433.00	383.91	728.66	0.00	0.00	728.66
PHYSICAL EDUCATION	42.56	0.00	0.00	22.45	20.11	0.00	0.00	20.11
JAY JAYS	0.00	0.00	17,466.46	14,852.85	2,613.61	0.00	0.00	2,613.61
JAY JOURNAL	0.00	0.00	2,437.50	0.00	2,437.56	0.00	0.00	2,437.56
MUSICAL	1,953.45	0.00	5,009.94	4,360.77	2,602.62	0.00	0.00	2,602.62
STUDENT ACTIVITY PROJECTS	22,706.68	0.00	28,808.71	34,442.84	17,072.55	0.00	0.00	17,072.55
<b>SUBTOTAL SABETHA HIGH SCHOOL</b>	<b>29,108.60</b>	<b>0.00</b>	<b>117,722.92</b>	<b>87,369.00</b>	<b>59,462.52</b>	<b>0.00</b>	<b>0.00</b>	<b>59,462.52</b>
<b>SABETHA MIDDLE SCHOOL</b>								
STUDENT ACTIVITY PROJECTS	25,655.89	0.00	8,528.05	7,407.83	26,776.11	0.00	0.00	26,776.11
STUDENT ASSISTANCE PROJECT	238.51	0.00	0.00	0.00	238.51	0.00	0.00	238.51
SALES TAX	212.14	0.00	1,499.22	1,293.59	407.77	0.00	0.00	407.77
FLOWER/COFFEE FUND	259.20	0.00	505.50	606.93	157.77	0.00	0.00	157.77
ART	0.00	0.00	3,184.74	4.00	3,180.74	0.00	0.00	3,180.74
STUCO	0.00	0.00	2,405.14	1,700.00	705.14	0.00	0.00	705.14
BAND	0.00	0.00	274.41	274.41	0.00	0.00	0.00	0.00
LIBRARY BOOK FAIR	1,045.30	0.00	65.70	134.16	976.84	0.00	0.00	976.84
COUNTRY MART EDUC	15,907.91	0.00	3,596.99	2,516.17	16,988.73	0.00	0.00	16,988.73
CONCESSIONS PROJECT	6,021.10	0.00	13,381.01	12,193.20	7,208.91	0.00	0.00	7,208.91
<b>SUBTOTAL SABETHA MIDDLE SCHOOL</b>	<b>49,340.05</b>	<b>0.00</b>	<b>33,430.76</b>	<b>26,130.29</b>	<b>56,640.52</b>	<b>0.00</b>	<b>0.00</b>	<b>56,640.52</b>
<b>SABETHA ELEMENTARY SCHOOL</b>								
NEEDY CHILDREN PROJECT	58.91	0.00	0.00	0.00	58.91	0.00	0.00	58.91
POP PROJECT	172.15	0.00	1,061.85	1,076.16	157.84	0.00	0.00	157.84
BOOK FAIR	4,332.35	0.00	1,884.57	2,662.20	3,554.72	0.00	0.00	3,554.72
TREE PROJECT	1,946.58	0.00	0.00	0.00	1,946.58	0.00	0.00	1,946.58
STUDENT ACTIVITIES (PICTURES) PROJECT	12,019.70	0.00	5,924.13	2,769.24	15,174.59	0.00	0.00	15,174.59
<b>SUBTOTAL SABETHA ELEMENTARY SCHOOL</b>	<b>18,529.69</b>	<b>0.00</b>	<b>8,870.55</b>	<b>6,507.60</b>	<b>20,892.64</b>	<b>0.00</b>	<b>0.00</b>	<b>20,892.64</b>
<b>SUMMERFIELD ELEMENTARY SCHOOL</b>								
POP MACHINE	1.05	0.00	0.00	0.00	1.05	0.00	0.00	1.05
STATE TAX	2.94	0.00	0.48	2.94	0.48	0.00	0.00	0.48
GROCERY STORE RECEIPTS	183.78	0.00	0.00	134.55	49.23	0.00	0.00	49.23
SUMMERFIELD TRACK	150.57	0.00	0.00	0.00	150.57	0.00	0.00	150.57
SPECIAL ACTIVITY PROJECTS	2,507.94	0.00	998.57	583.65	2,922.86	0.00	0.00	2,922.86
<b>SUBTOTAL SUMMERFIELD ELEMENTARY SCHOOL</b>	<b>2,846.28</b>	<b>0.00</b>	<b>999.05</b>	<b>721.14</b>	<b>3,124.19</b>	<b>0.00</b>	<b>0.00</b>	<b>3,124.19</b>
<b>SUBTOTAL SCHOOL PROJECT FUNDS</b>	<b>127,367.86</b>	<b>0.00</b>	<b>236,081.50</b>	<b>198,293.67</b>	<b>165,155.69</b>	<b>0.00</b>	<b>0.00</b>	<b>165,155.69</b>
<b>TOTAL DISTRICT ACTIVITY FUNDS</b>	<b>\$ 222,626.67</b>	<b>\$ 0.00</b>	<b>\$ 462,495.90</b>	<b>\$ 422,900.13</b>	<b>\$ 262,222.44</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 262,222.44</b>



THE U.S.D. #113 FOUNDATION  
 COMPONENT UNIT (THE U.S.D. #113 FOUNDATION)  
 SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

SCHEDULE 5

	11-12 ACTUAL
<b>THE U.S.D.#113 FOUNDATION</b>	
<u>CASH RECEIPTS</u>	
DONATIONS	\$ 37,073.88
INTEREST ON INVESTMENTS	7,131.42
TOTAL CASH RECEIPTS	44,205.30
<u>EXPENDITURES</u>	
SCHOLARSHIPS & BEQUESTS	58,820.20
ADMINISTRATIVE EXPENSES	512.13
TOTAL EXPENDITURES	59,332.33
RECEIPTS OVER (UNDER) EXPENDITURES	(15,127.03)
UNENCUMBERED CASH, JULY 1, 2011	464,539.19
UNENCUMBERED CASH, JUNE 30, 2012	\$ 449,412.16

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

SCHEDULE 6

COMPARISON OF DEPOSITORY SECURITY WITH FUNDS ON DEPOSIT  
6/30/2012

	F.D.I.C. COVERAGE	SECURITY PLEDGED		TOTAL COVERAGE	FUNDS ON DEPOSIT 6/30/2012	FUNDS AT RISK 6/30/2012
		PAR VALUE	MARKET VALUE			
BANK						
UNITED BANK & TRUST, SABETHA, KANSAS-- DEMAND DEPOSITS	\$ 1,100.00	\$ 3,625,000.00	\$ 3,684,118.20	\$ 3,934,118.20	\$ 1,100.00	
TIME DEPOSITS	250,000.00				3,381,142.57	
<b>SUBTOTAL</b>	<b>251,100.00</b>	<b>3,625,000.00</b>	<b>3,684,118.20</b>	<b>3,935,218.20</b>	<b>3,382,242.57</b>	<b>\$ 0.00</b>
WETMORE NATIONAL BANK, WETMORE, KANSAS-- DEMAND DEPOSITS	19,337.45				19,337.45	
TIME DEPOSITS	77,701.23				77,701.23	
<b>SUBTOTAL</b>	<b>97,038.68</b>	<b>0.00</b>	<b>0.00</b>	<b>97,038.68</b>	<b>97,038.68</b>	<b>0.00</b>
MERIT BANK, GOFF, KANSAS-- TIME DEPOSITS	215,551.74	0.00	0.00	215,551.74	215,551.74	0.00
MORRILL & JAMES BANK, SABETHA, KANSAS-- TIME DEPOSITS	250,000.00	5,750,000.00	5,791,382.55	6,041,382.55	3,159,047.79	0.00
WESTERN NATIONAL BANK, SUMMERFIELD, KANSAS-- DEMAND	3,518.43	0.00	0.00	3,518.43	3,518.43	0.00
STATE BANK OF BERN, BERN, KANSAS-- TIME	250,000.00	1,345,000.00	1,457,124.60	1,707,124.60	1,426,667.86	0.00
USD #113 FOUNDATION:						
MORRILL & JAMES BANK, SABETHA, KANSAS-- TIME DEPOSITS	124,554.88	0.00	0.00	124,554.88	124,554.88	0.00
UNITED BANK & TRUST, SABETHA, KANSAS-- TIME DEPOSITS	225,974.59	0.00	0.00	225,974.59	225,974.59	0.00
REPURCHASE AGREEMENT	0.00	109,452.57	109,452.57	109,452.57	109,452.57	0.00
<b>TOTALS</b>	<b>\$ 1,417,738.32</b>	<b>\$ 10,829,452.57</b>	<b>\$ 11,042,077.92</b>	<b>\$ 12,459,816.24</b>	<b>\$ 8,744,049.11</b>	<b>\$ 0.00</b>

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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THE U.S.D. #113 FOUNDATION

SCHEDULE 7

SCHEDULE OF FOUNDATION RECEIPTS AND DISBURSEMENTS  
JULY 1, 2011 TO JUNE 30, 2012

	Total All Funds	General Scholarship Fund	Specific Meyer Scholarship Fund	Specific Saylor Scholarship Fund	Wetmore Attendance Center Matching Fund	Local Family Aid Fund
FUND BALANCES, JULY 1, 2011	\$ 464,539.19	\$ 251,379.04	\$ 165,495.58	\$ 10,501.83	\$ 34,050.84	\$ 3,111.90
RECEIPTS:						
DONATIONS	37,073.88	4,660.88	-	-	32,413.00	-
INTEREST ON INVESTMENTS	7,131.42	3,804.43	3,187.21	105.13	27.10	7.55
TOTAL RECEIPTS	44,205.30	8,465.31	3,187.21	105.13	32,440.10	7.55
TOTAL TO ACCOUNT FOR	508,744.49	259,844.35	168,682.79	10,606.96	66,490.94	3,119.45
DISBURSEMENTS:						
SCHOLARSHIPS & BEQUESTS	58,820.20	15,150.00	1,200.00	-	42,470.20	-
ADMINISTRATIVE EXPENSES	512.13	512.13	-	-	-	-
TOTAL DISBURSEMENTS	59,332.33	15,662.13	1,200.00	-	42,470.20	-
FUND BALANCES, JUNE 30, 2012	\$ 449,412.16	\$ 244,182.22	\$ 167,482.79	\$ 10,606.96	\$ 24,020.74	\$ 3,119.45

COMPRISED OF:

CASH IN BANK, MORRILL & JANES BANK, SABETHA, KANSAS	\$ 54,027.26	\$ 30,006.52	\$ -	\$ -	\$ 24,020.74	\$ -
NOW CHECKING ACCOUNT	3,119.45	-	-	-	-	3,119.45
MONEY MARKET ACCOUNT-SPECIAL COLLECTION	11,504.63	11,504.63	-	-	-	-
CERTIFICATE OF DEPOSIT #6984, DUE 07/28/12, 1.22%	4.07	4.07	-	-	-	-
CERTIFICATE OF DEPOSIT #3000130, DUE 07/04/12, .47%	10,606.96	-	-	10,606.96	-	-
CERTIFICATE OF DEPOSIT #3006491, DUE 7/15/12, 1.22%	16,075.29	-	-	-	-	-
CERTIFICATE OF DEPOSIT #3006492, DUE 7/15/12, 1.22%	18,647.34	-	-	-	-	-
CERTIFICATE OF DEPOSIT #3006493, DUE 7/15/12, 1.22%	-	-	-	-	-	-
CASH IN BANK, UNITED BANK & TRUST, SABETHA, KANSAS	24,840.97	24,840.97	-	-	-	-
CERTIFICATE OF DEPOSIT #1701322524, DUE 8/14/16, 1.89%	10,299.73	10,299.73	-	-	-	-
CERTIFICATE OF DEPOSIT #1701303677, DUE 06/27/13, 1.05%	9,532.74	9,532.74	-	-	-	-
CERTIFICATE OF DEPOSIT #1701302026, DUE 3/26/14, 1.0%	83,179.61	83,179.61	-	-	-	-
CERTIFICATE OF DEPOSIT #1701322896, DUE 11/15/16, 1.64%	11,386.27	11,386.27	-	-	-	-
CERTIFICATE OF DEPOSIT #1701320310, DUE 1/31/13, 2.28%	58,030.22	-	58,030.22	-	-	-
CERTIFICATE OF DEPOSIT #1701322961, DUE 11/30/16, 1.59%	3,689.85	-	-	-	-	-
CERTIFICATE OF DEPOSIT #1701317241, DUE 3/18/14, 2.72%	7,680.49	-	-	-	-	-
CERTIFICATE OF DEPOSIT #1701316038, DUE 10/23/13, 3.455%	6,923.78	-	-	-	-	-
CERTIFICATE OF DEPOSIT #1701319864, DUE 11/04/12, 2.38%	10,410.93	-	-	-	-	-
CERTIFICATE OF DEPOSIT #1701319888, DUE 11/16/12, 2.38%	109,452.57	-	109,452.57	-	-	-
REPURCHASE AGREEMENT #1701321668, DUE 6/27/16, 1.99%	-	-	-	-	-	-
TOTALS	\$ 449,412.16	\$ 244,182.22	\$ 167,482.79	\$ 10,606.96	\$ 24,020.74	\$ 3,119.45

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

**COMPLIANCE AND INTERNAL CONTROL INFORMATION**

**KICKHAEFER & ASSOCIATE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth L. Kickhaefer, CPA

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MARYSVILLE, KS 66508-0269

(785) 562-2100  
FAX (785) 562-2166

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Prairie Hills Unified School District No. 113  
Sabetha, Kansas 66534

We have audited the financial statement of the governmental activities and the discretely presented component unit of Prairie Hills Unified School District No. 113, Sabetha, Kansas, as of and for the year ended June 30, 2012, which collectively comprise Unified School District No. 113's basic financial statement and have issued our report thereon, dated November 12, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*.

Internal Control over Financial Reporting

Management of Prairie Hills Unified School District No. 113, Sabetha, Kansas, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting (2012-1 through 2012-3). A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

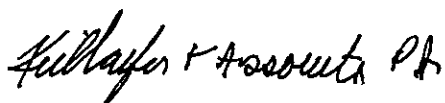


### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Prairie Hills Unified School District No. 113, Sabetha, Kansas' financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The school district's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the school district's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Education and management of the Prairie Hills Unified School District No. 113, Sabetha, Kansas, federal awarding agencies and pass-through entities, the Kansas Department of Administration, Division of Accounts and Reports, and the Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Kickhaefer & Associate, P.A.  
Marysville, Kansas  
November 12, 2012

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

**FEDERAL AWARD INFORMATION**

**KICKHAEFER & ASSOCIATE, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Kenneth L. Kickhaefer, CPA

PO BOX 269, 1100 BROADWAY  
MARYSVILLE, KS 66508-0269

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education  
Prairie Hills Unified School District No. 113  
Sabetha, Kansas 66534

Compliance

We have audited the compliance of the Prairie Hills Unified School District No. 113, Sabetha, Kansas, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that that could have a direct and material effect on each of Prairie Hills Unified School District No. 113, Sabetha, Kansas' major federal programs for the year ended June 30, 2012. Prairie Hills Unified School District No. 113, Sabetha, Kansas' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Prairie Hills Unified School District No. 113, Sabetha, Kansas' management. Our responsibility is to express an opinion on Prairie Hills Unified School District No. 113, Sabetha, Kansas' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *Kansas Municipal Audit Guide*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Prairie Hills Unified School District No. 113, Sabetha, Kansas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Prairie Hills Unified School District No. 113, Sabetha, Kansas' compliance with those requirements.

In our opinion, Prairie Hills Unified School District No. 113, Sabetha, Kansas, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

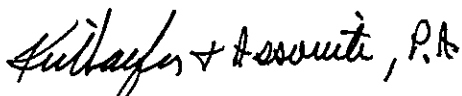
### Internal Control over Compliance

The management of Prairie Hills Unified School District No. 113, Sabetha, Kansas, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Prairie Hills Unified School District No. 113, Sabetha, Kansas' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the Board of Education and management of the Prairie Hills Unified School District No. 113, Sabetha, Kansas, federal awarding agencies and pass-through entities, the Kansas Department of Administration, Division of Accounts and Reports, and the Kansas Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Kickhaefer & Associate, P.A.  
Marysville, Kansas  
November 12, 2012

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
 SABETHA, KANSAS  
 NEMAHA COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TITLE		FEDERAL CFDA NUMBER	GRANT NUMBER	PROGRAM OR AWARD AMOUNT	BEGINNING BALANCE 07-01-11	RECEIPTS	EXPENDITURES	ENDING BALANCE 06-30-12
<b>U.S. DEPT. OF EDUCATION:</b>								
PASS-THROUGH PROGRAMS FROM:								
KANSAS DEPARTMENT OF EDUCATION:								
	TITLE I - FY 11	84.010		\$ 157,986.00	\$ 414.01	\$ 0.00	\$ 414.01	\$ 0.00
	TITLE I - FY 12	84.010		156,469.00	0.00	156,469.00	148,240.17	8,228.83
	TITLE II - A FY 11	84.367		60,101.00	26,864.17	0.00	26,864.17	0.00
	TITLE II - A FY 12	84.367		52,622.00	0.00	52,622.00	51,222.18	1,399.82
	EDUCATION JOBS FUND	84.41		3,490.00	0.00	3,490.00	3,490.00	0.00
<b>NEK SCHOOL TO WORK CONSORTIUM:</b>								
	SECONDARY IMPROVEMENT FUNDS	84.048		9,239.00	0.00	9,239.00	9,239.00	0.00
<b>TOTAL PASS-THROUGH PROGRAMS</b>							<u>239,469.53</u>	
<b>TOTAL U.S. DEPT OF EDUCATION</b>							<u>239,469.53</u>	
<b>U.S. DEPT. OF HEALTH AND HUMAN SERVICES:</b>								
PASS-THROUGH PROGRAM FROM:								
KANSAS HEALTH POLICY AUTHORITY		93.778		12,289.94	0.00	12,289.94	12,289.94	0.00
MEDICAL ASSISTANCE PROGRAM								
KANSAS DEPT. OF SOCIAL & REHABILITATION SERVICES:								
	UNITED 4 YOUTH COUNTYWIDE GRANT Amendment #2	93.243		174,440.00	(5,406.61)	123,976.22	133,944.56	(15,372.95)
KANSAS DEPARTMENT OF EDUCATION:								
	YOUTH RISK BEHAVIOR SURVEY	93.938		235.00	0.00	235.00	235.00	0.00
<b>TOTAL PASS-THROUGH PROGRAMS</b>							<u>146,469.50</u>	
<b>TOTAL U.S. DEPT. OF HEALTH AND HUMAN SERVICES</b>							<u>146,469.50</u>	
<b>U.S. DEPT. OF AGRICULTURE:</b>								
PASS-THROUGH PROGRAMS FROM:								
KANSAS DEPARTMENT OF EDUCATION:								
	SCHOOL BREAKFAST PROGRAM	10.553		49,733.14	0.00	49,733.14	49,733.14	0.00
	SCHOOL LUNCH PROGRAM	10.555		245,314.08	0.00	245,314.08	245,314.08	0.00
	TEAM NUTRITION TRAINING GRANT	10.574		2,760.00	0.00	2,760.00	2,760.00	0.00
<b>TOTAL PASS-THROUGH PROGRAMS</b>							<u>297,807.22</u>	
<b>TOTAL U.S. DEPT. OF AGRICULTURE</b>							<u>297,807.22</u>	
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>							<u>\$ 683,746.25</u>	

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
JUNE 30, 2012

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Unified School District No. 113 Prairie Hills, Sabetha, Kansas and is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

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PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the Prairie Hills Unified School District No. 113, Sabetha, Kansas' financial statement under the statutory basis of accounting and an adverse opinion under GAAP dated November 12, 2012.
2. Three significant deficiencies relating to the audit of the financial statement are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of Prairie Hills Unified School District No. 113, Sabetha, Kansas, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No material weaknesses in internal control relating to the audit of the major federal award programs are reported in the Independent Auditors' Report of Compliance with Requirements that could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Prairie Hills Unified School District No. 113, Sabetha, Kansas expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Prairie Hills Unified School District No. 113, Sabetha, Kansas, that are required to be reported under Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs include Title I, CFDA # 84.010, and the Child Nutrition Cluster, CFDA #'s 10.553 and 10.555. The Title I program is a U.S. Department of Education program. The Child Nutrition Cluster is a U.S. Department of Agriculture program.
8. The dollar threshold between Type A programs and Type B programs was \$300,000.
9. The Prairie Hills Unified School District No. 113, Sabetha, Kansas, did not qualify under Section 530 as a low-risk auditee and therefore was not eligible for reduced audit coverage in accordance with Section 520.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

**FINDINGS - FINANCIAL STATEMENT AUDIT**

2012-1 Bid procedure violation

Condition: The Board of Education approved a capital outlay expenditure plan for the coming year. They had quotes from several vendors for the Sabetha Middle School sound system. The expenditure of \$34,340.00 was paid from the quote and no sealed bids were ever taken.

Criteria: Internal Controls should be in place to make sure that proper steps are taken in getting sealed bids for expenditures over \$20,000.

Cause: Board had approved the expenditure but never went back through the appropriate channels to get sealed bids when it came time to actually purchase the sound system.

Effect: No sealed bids were received for the Sabetha Middle School sound system and that is a violation of K.S.A. 72-6760.

Recommendation: The Superintendent and the Board of Education need to be aware of the sealed bid requirements for expenditures over \$20,000. The Board of Education can approve a capital outlay plan for the year ahead but also need to approve and address the sealed bids for each individual project before it is actually paid.

Views of Responsible Officials and Planned Corrective Actions: The district agrees with the finding and the recommended procedures. Careful consideration will be given expenditures which need to go through the sealed bid process.

2012-2 Bond Payment violation

Condition: The State Treasurer's Office did not receive the ACH Bond authorization form 20 days before the scheduled payment date of 3/1/12.

Criteria: Internal Controls should be in place to be sure the form is filed timely.

Cause: The Deputy Clerk didn't send the forms early enough since February is a short month.

Effect: State office didn't receive the bond payment authorization till 2/14/12 and should have had it by 2/10/12. The remittance of funds did not meet the K.S.A. 10-130 requirements.

PRAIRIE HILLS UNIFIED SCHOOL DISTRICT NO. 113  
SABETHA, KANSAS  
NEMAHA COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONT.)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

**FINDINGS - FINANCIAL STATEMENT AUDIT (CONT.)**

Recommendation: The Deputy Clerk needs to make herself a reminder at the beginning of February each year to get the bond payment forms filed timely.

Views of Responsible Officials and Planned Corrective Actions: The district agrees with the finding and the recommended procedures and the deputy clerk will file the forms earlier.

2012-3 Budget violation

Condition: Expenditures for the USD #441 Bond and Interest Fund were in excess of the adopted budgeted amount.

Criteria: Internal Controls should be in place to be sure the budget is figured to cover the interest and principal payments for the next year.

Cause: The wrong amounts were picked up to figure the budget for FYE12.

Effect: Bond & Interest Fund did not have budget authority to spend the correct amounts of principal and interest creating an excess of expenditures. No amended budget was approved to increase the limit.

Recommendation: Care needs to be taken in figuring the correct budget amounts for the principal and interest payments for both bond issues. Monitoring of the expenditures to the budgeted amounts should be done monthly to allow for amended budgets to be approved if needed.

Views of Responsible Officials and Planned Corrective Actions: The district agrees with the finding and the recommended procedures and careful monitoring of the expenditures will take place and will double check the interest and principal payments for the budget.

The prior year financial statement audit finding was corrected and Bern Activity fund was closely monitored throughout the year and closed out by year end.

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS**

No matters noted in the current fiscal year.

There were no prior year major federal award program findings or questioned costs.