

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

FINANCIAL STATEMENTS
For the fiscal year ended June 30, 2012

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UNIFIED SCHOOL DISTRICT NO. 210
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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 210, as of and for the year ended June 30, 2012. This financial statement is the responsibility of the School District's 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 *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Unified School District No. 210 Recreation Commission were not audited in accordance with Government Auditing Standards. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the School District has prepared this 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 effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the 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 Unified School District No. 210 as of June 30, 2012, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended. Further, Unified School District No. 210 has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The Board of Education
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Hugoton, Kansas 67951

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In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregated cash and unencumbered cash balance of Unified School District No. 210 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2012 on our consideration of Unified School District No. 210's internal control over financial reporting and 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 summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, schedule of cash receipts and expenditures-district activity funds, schedule of expenditures of federal awards (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

Hay•Rice & Associates, Chartered

October 4, 2012

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

The Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

We have audited the financial statements and the discretely presented component units of Unified School District No. 210, as of and for the year ended June 30, 2012, and have issued our report thereon dated October 4, 2012, which was qualified because Unified School District No. 210 prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide*; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the School District's 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

The Board of Education
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Our consideration of 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 210's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Hay•Rice & Associates, Chartered

October 4, 2012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
For the fiscal year ended June 30, 2012

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u>	<u>Prior Year</u> <u>Cancelled</u> <u>Encumbrances</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u>	<u>Add</u> <u>Outstanding</u> <u>Encumbrances</u> <u>& Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:							
General Fund	\$ -	\$ -	\$ 7,201,656	\$ 7,201,656	\$ -	\$263,243	\$ 263,243
Supplemental General	81,505	-	2,223,067	2,250,000	54,572	13,630	68,202
Special Revenue Funds:							
Bilingual Education	-	-	298,108	297,106	1,002	10,219	11,221
Virtual Education	-	-	-	-	-	20	20
Capital Outlay	1,724,817	-	799,418	2,046,939	477,296	-	477,296
Driver Training	20,741	-	12,373	12,551	20,563	42	20,605
Food Service	168,178	-	581,618	581,205	168,591	298	168,889
Professional Development	62,806	-	45,030	44,912	62,924	28	62,952
Parent Education	-	-	36,000	36,000	-	3,651	3,651
Special Education	343,342	-	752,740	754,994	341,088	24	341,112
Vocational Education	98	-	193,149	191,640	1,607	5,561	7,168
KPERS Retirement Contribution	-	-	668,009	668,009	-	-	-
At-Risk K-12	92	-	1,000,000	999,772	320	75,188	75,508
At Risk 4 Year Old	406	-	108,050	108,456	-	4,366	4,366
Recreation Commission	22,654	-	670,740	670,000	23,394	-	23,394
Recreation Comm. Employees' Benefits	2,316	-	70,448	70,000	2,764	-	2,764
Learn and Play Project	-	-	4,000	1,482	2,518	619	3,137
Textbook Rental	9,369	-	11,570	17,640	3,299	-	3,299
Scholarship	16,821	-	178	719	16,280	-	16,280
Title II Improving Teacher Quality	-	-	40,768	40,768	-	-	-
Title I Low Income	-	-	216,831	216,831	-	11,891	11,891
Title I Migrant	-	-	135,280	135,280	-	3,912	3,912
Contingency Reserve	702,085	-	-	421,551	280,534	-	280,534
Gifts and Contributions	39,632	-	42,515	36,098	46,049	-	46,049
Self-Funded Insurance	729,138	-	647,188	901,407	474,919	-	474,919
Title IV 21 st Century	-	-	156,154	152,914	3,240	14,741	17,981
Charter School	24,668	580	-	25,248	-	2,814	2,814
Title III English Language	-	-	26,118	26,118	-	-	-
District Activities	1,546	-	46,599	46,257	1,888	-	1,888
Debt Service Fund – Bond and Interest	<u>1,813,084</u>	<u>-</u>	<u>1,898,459</u>	<u>1,965,000</u>	<u>1,746,543</u>	<u>-</u>	<u>1,746,543</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$5,763,298</u>	<u>\$ 580</u>	<u>\$17,886,066</u>	<u>\$19,920,553</u>	<u>\$3,729,391</u>	<u>\$410,247</u>	<u>\$4,139,638</u>

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Statement 1
(Continued)

SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the fiscal year ended June 30, 2012

Composition of Cash:	
District checking account	\$4,121,471
Elementary School checking account	16,450
High School checking account	85,930
Certificates of deposit	<u>16,279</u>
Total Cash and Investments	\$4,240,130
Agency Funds	<u>(100,492)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,139,638</u>

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2012

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 210 is a municipal corporation governed by an elected seven-member board. These financial statements present only the activity of Unified School District No. 210.

Jointly Governed Organization

The Unified School District No. 210 Recreation Commission is a jointly governed organization governed by a five person board. The City of Hugoton City Council appoints two members of the board and the Unified School District No. 210 school board appoints two members of the board and one member is an at large appointment.

Fund Accounting

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

The following types of funds comprise the financial activities of the School District for the year ended June 30, 2012:

Governmental Funds:

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

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

Fiduciary Funds:

Agency Funds – to account for assets held by a governmental unit as a trustee or agent for others.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the statutory basis of accounting.

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, liabilities such as deferred revenue and 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 accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash and Time Deposits

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Time deposits are carried at cost plus accrued interest. The carrying amount of deposits is separately displayed as "cash and time deposits".

General Fixed Assets

General fixed assets purchased are recorded as expenditures at the time of purchase, except for assets acquired with federally assisted funds. Assets of the School District are not recorded in a permanent set of records.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Bonds Payable

Bonds which are outstanding at the end of the fiscal year.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Unencumbered Cash Balances

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Note 2: Transfers

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Special Education	KSA 72-6428	\$ 745,436
	HLA	KSA 72-6428	118,183
	Bilingual	KSA 72-6428	297,108
	Capital Outlay	KSA 72-6428	<u>7,280</u>
			<u>\$1,168,007</u>
Supplemental General	Food Service	KSA 72-6428	\$ 31,000
	Inservice	KSA 72-6428	45,000
	At Risk	KSA 72-6428	1,000,000
	Preschool	KSA 72-6428	108,050
	Parent Education	KSA 72-6428	14,182
	Special Education	KSA 72-6428	1,919
	Vocational Education	KSA 72-6428	183,623
	Driver Training	KSA 72-6428	<u>1,862</u>
			<u>\$1,385,636</u>
	Total		<u>\$2,553,643</u>

Note 3: Budgets

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

1. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 3: Budgets (Continued)

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 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 revenues and expenditures compared to legally budgeted revenues and expenditures.

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

A legal operating budget is not required for capital projects funds, trust funds and certain special revenue funds.

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

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 4: Defined Benefit Pension Plan

Unified School District No. 210 contributes to 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.

K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009 and 6% for all employees hired after July 1, 2009. Member-employees' contributions are withheld by their employer and paid to KPERs according to the provisions of 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. 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 \$140,318,394, respectively.

Note 5: Vacation and Sick Pay

After one year of employment, two weeks of vacation time is accrued for non-certified employees. Superintendent and principals may accrue up to twenty days of vacation time. Vacation time not taken within the period of accrual is neither subject to reimbursement nor to carry-over to the next fiscal year.

After ten years of service with Unified School District No. 210 and upon retirement on the Kansas Public Employees Retirement System, disability, or death of an employee, the district will compensate employees \$10.00 per day for any unused sick leave accumulated up to a maximum of 80 days.

Note 6: Authorized Over-Encumbered Cash Balance - Federal Funds

K.S.A. 12-1664 authorizes the financing from local sources for expenditures to be reimbursed by the federal government.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 7: Compliance with Kansas Statutes

Contrary to the provisions of K.S.A. 72-8208d, the School District's treasurer did not reconcile bank balances.

Note 8: Contingent Liabilities

Unified School District No. 210 participates in a number of federally assisted grant programs. These programs are subject to program compliance audits by grantors or their representatives for audits of these programs for or including the year ending June 30, 2012. These compliance audits have not been conducted as of October 4, 2012. Accordingly, the School District's compliance with applicable grant agreements will be established at some future date. The amount of expenditures, which may be disallowed by the grantor agencies, cannot be determined at this time, although the School District expects such amounts, if any, to be immaterial.

Note 9: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Unified School District No. 210. The statute requires banks eligible to hold the School District's funds have a main or branch bank in the county in which Unified School District No. 210 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. Unified School District No. 210 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 210'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. Unified School District No. 210 has no investment policy that would further limit its investment choices.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 9: Deposits and Investments (Continued)

Concentration of Credit Risk – State statutes place no limit on the amount Unified School District No. 210 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, Unified School District No. 210's deposits may not be returned to it. State statutes require Unified School District No. 210'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, the Federal Home Loan Bank of Topeka, or the UMB Bank of America, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, Unified School District No. 210's carrying amount of deposits was \$4,137,750 and the bank balance was \$4,939,369. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$842,322 was covered by federal depository insurance, \$4,097,047 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 210's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Unified School District No. 210 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTES TO THE FINANCIAL STATEMENTS
June 30, 2012
(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 210 for the fiscal year ended June 30, 2012 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
2008 Series	4.25-4.75%	12/01/08	\$9,500,000	9/01/24	\$ 9,375,000	-	\$ 470,000	\$ (470,000)	\$ 8,905,000	\$400,652
2009 Series	4.00-4.75%	2/01/09	9,500,000	9/01/24	9,300,000	-	515,000	(515,000)	8,785,000	379,348
2010 Series	5.25%	6/15/10	2,000,000	9/01/20	<u>2,000,000</u>	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>1,800,000</u>	<u>-</u>
Total Long-Term Debt					<u>\$20,675,000</u>	<u>-</u>	<u>\$1,185,000</u>	<u>\$ (1,185,000)</u>	<u>\$19,490,000</u>	<u>\$780,000</u>

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

	<u>6-30-13</u>	<u>6-30-14</u>	<u>6-30-15</u>	<u>6-30-16</u>	<u>6-30-17</u>	<u>6-30-18- 6-30-22</u>	<u>6-30-23- 6-30-25</u>	<u>Total</u>
Principal:								
General obligation bonds	\$1,265,000	\$1,305,000	\$1,350,000	\$1,395,000	\$1,445,000	\$7,790,000	\$4,940,000	\$19,490,000
Interest:								
General obligation bonds	<u>842,775</u>	<u>798,069</u>	<u>751,600</u>	<u>703,269</u>	<u>548,276</u>	<u>1,914,797</u>	<u>354,685</u>	<u>5,913,471</u>
Total Principal and Interest	<u>\$2,107,775</u>	<u>\$2,103,069</u>	<u>\$2,101,600</u>	<u>\$2,098,269</u>	<u>\$1,993,276</u>	<u>\$9,704,797</u>	<u>\$5,294,685</u>	<u>\$25,403,471</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUPPLEMENTAL SCHEDULES

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
(BUDGETED FUNDS ONLY)
For the fiscal year ended June 30, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavor.)</u>
Governmental Type Funds:					
General Fund	\$7,270,830	\$ (69,174)	\$7,201,656	\$7,201,656	\$ -
Supplemental General	2,250,000	-	2,250,000	2,250,000	-
Special Revenue Funds:					
Bilingual Education	308,070	-	308,070	297,106	10,964
Virtual Education	20,034	-	20,034	-	20,034
Capital Outlay	2,240,000	-	2,240,000	2,046,939	193,061
Driver Training	12,551	-	12,551	12,551	-
Food Service	600,000	-	600,000	581,205	18,795
Professional Development	50,000	-	50,000	44,912	5,088
Parent Education	36,000	-	36,000	36,000	-
Bond and Interest	1,965,001	-	1,965,001	1,965,000	1
Special Education	800,000	-	800,000	754,994	45,006
Vocational Education	200,098	-	200,098	191,640	8,458
KPERS Retirement Contribution	720,082	-	720,082	668,009	52,073
At Risk K-12	1,000,092	-	1,000,092	999,772	320
At Risk 4 Year Old	150,406	-	150,406	108,456	41,950
Gifts and Contributions	70,000	-	70,000	36,098	33,902
Recreation Commission	670,000	-	670,000	670,000	-
Recreation Commission Employees' Benefits	70,000	-	70,000	70,000	-

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Ad Valorem Tax Levied:				
Current	\$ 4,653,447	\$4,547,216	\$ 106,231	\$ 4,355,002
Delinquent	<u>28,791</u>	<u>17,871</u>	<u>10,919</u>	<u>33,765</u>
Total local sources	<u>\$ 4,682,238</u>	<u>\$4,565,088</u>	<u>\$ 117,150</u>	<u>\$ 4,388,767</u>
State Sources:				
State aid	\$ 3,382,269	\$2,058,622	\$ 1,323,647	\$ 2,932,018
Payment to state	(1,747,250)	-	(1,747,250)	(1,443,925)
Special Education aid	578,060	647,120	(69,060)	529,537
Mineral production tax	<u>302,959</u>	<u>-</u>	<u>302,959</u>	<u>254,979</u>
Total state sources	<u>\$ 2,516,038</u>	<u>\$2,705,742</u>	<u>\$ (189,704)</u>	<u>\$ 2,272,609</u>
Federal Sources:				
ARRA Stabilization	\$ -	-	\$ -	\$ 130,671
Education Job payment	<u>3,380</u>	<u>-</u>	<u>3,380</u>	<u>228,805</u>
Total federal sources	<u>\$ 3,380</u>	<u>-</u>	<u>\$ 3,380</u>	<u>\$ 359,476</u>
Total cash receipts	<u>\$ 7,201,656</u>	<u>\$7,270,830</u>	<u>\$ (69,174)</u>	<u>\$ 7,020,852</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Legal Max Budget</u>				
Instruction	\$ 3,395,425	\$3,673,237	\$ 277,812	\$ 3,605,208
Student support services	118,846	146,652	27,806	143,543
Instructional support staff	555,291	186,678	(368,613)	176,065
General Administration	404,257	407,312	3,055	409,172
School Administration	556,433	584,528	28,095	577,435
Operations and maintenance	692,211	791,915	99,704	720,155
Student transportation services	300,448	333,390	32,942	350,057
Other support services	128,921	136,402	7,481	130,735

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-1
(Continued)

GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Expenditures and Transfers</u>			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Subject to Legal Max Budget (Cont.)</u>				
Transfers	1,049,824	1,010,716	(39,108)	908,482
Adjustment to comply with legal max	<u>-</u>	<u>(69,174)</u>	<u>(69,174)</u>	<u>-</u>
Total expenditures subject to budget	<u>\$ 7,201,656</u>	<u>\$7,201,656</u>	<u>-</u>	<u>\$ 7,020,852</u>
Receipts over (under) expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Local Sources:				
Ad Valorem Tax Levied:				
Current	\$2,157,417	\$2,095,591	\$ 61,826	\$2,294,454
Delinquent	14,724	9,498	5,226	12,125
Motor vehicle tax	49,709	61,471	(11,762)	43,488
RV tax	<u>1,217</u>	<u>1,936</u>	<u>(719)</u>	<u>1,272</u>
Total cash receipts	<u>\$2,223,067</u>	<u>\$2,168,496</u>	<u>\$ 54,571</u>	<u>\$2,351,339</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$ 14,839	\$ 15,000	\$ 161	\$ 14,049
Student support services	84,512	78,240	(6,272)	81,791
Instructional support staff	311,183	192,932	(118,251)	191,164
General Administration	22,580	11,650	(10,930)	10,508
Operations and maintenance	405,922	278,321	(127,601)	337,697
Other supplemental services	25,328	19,155	(6,173)	21,473
Transfers	<u>1,385,636</u>	<u>1,654,702</u>	<u>269,066</u>	<u>1,721,562</u>
Total expenditures and transfers subject to budget	<u>\$2,250,000</u>	<u>\$2,250,000</u>	<u>-</u>	<u>\$2,378,244</u>
Receipts over (under) expenditures	\$ (26,933)			\$ (26,905)
Unencumbered Cash, Beginning	<u>81,505</u>			<u>108,410</u>
Unencumbered Cash, Ending	<u>\$ 54,572</u>			<u>\$ 81,505</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-3

BILINGUAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Unfavor.)</u>	<u>Actual</u>
Transfers:				
General	\$298,108	\$ 89,840	\$ 208,268	\$ 89,840
Supplemental General	<u>-</u>	<u>179,057</u>	<u>(179,057)</u>	<u>179,057</u>
Total cash receipts	\$298,108	<u>\$268,897</u>	<u>\$ 29,211</u>	\$268,897
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>297,106</u>	<u>\$308,070</u>	<u>\$ 10,964</u>	<u>268,897</u>
Receipts over (under) expenditures	\$ 1,002			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,002</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-4

VIRTUAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Operating transfers	-	\$ <u>20,034</u>	\$ <u>(20,034)</u>	-
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>-</u>	\$ <u>20,034</u>	\$ <u>20,034</u>	<u>-</u>
Receipts over (under) expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-5

CAPITAL OUTLAY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
<u>Cash Receipts</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
Local Sources:				
Ad Valorem Tax Levied:				
Current	\$ 709,427	\$ 694,375	\$ 15,052	\$ 664,517
Delinquent	4,697	2,730	1,967	5,511
Motor vehicle tax	20,280	24,481	(4,201)	20,499
Interest on idle funds	37,523	70,000	(32,477)	53,160
Miscellaneous	20,211	25,000	(4,789)	24,037
Federal Sources:				
FEMA Grant	-	-	-	558,563
Transfers	<u>7,280</u>	<u>-</u>	<u>7,280</u>	<u>-</u>
Total cash receipts	\$ <u>799,418</u>	\$ <u>816,586</u>	\$ <u>(17,168)</u>	\$ <u>1,326,287</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$ 61,275	\$ 90,000	\$ 28,725	\$ 86,201
Instructional Support Staff	99,467	250,000	150,533	241,755
School Administration	33,541	50,000	16,459	52,143
Operations and maintenance	170,260	50,000	(120,260)	947,832
Facility acquisition and construction services	<u>1,682,396</u>	<u>1,800,000</u>	<u>117,604</u>	<u>671,217</u>
Total expenditures and transfers subject to budget	\$ <u>2,046,939</u>	\$ <u>2,240,000</u>	\$ <u>193,061</u>	\$ <u>1,999,148</u>
Receipts over (under) expenditures	\$ (1,247,521)			\$ (672,861)
Unencumbered Cash, Beginning	<u>1,724,817</u>			<u>2,397,678</u>
Unencumbered Cash, Ending	\$ <u>477,296</u>			\$ <u>1,724,817</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-6

DRIVER TRAINING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Driver Education fees	\$ 10,511	\$ 6,000	\$ 4,511	\$ 150
State Sources:				
State safety aid	-	3,700	(3,700)	3,330
Transfer:				
Supplemental General	<u>1,862</u>	<u>15,486</u>	<u>(13,624)</u>	<u>-</u>
Total cash receipts	\$ 12,373	\$ <u>25,186</u>	\$ <u>(12,813)</u>	\$ 3,480
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>12,551</u>	\$ <u>12,551</u>	<u>-</u>	<u>6,228</u>
Receipts over (under) expenditures	\$ (178)			\$ (2,748)
Unencumbered Cash, Beginning	<u>20,741</u>			<u>23,489</u>
Unencumbered Cash, Ending	\$ <u>20,563</u>			\$ <u>20,741</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-7

FOOD SERVICE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Student sales	\$190,467	\$144,213	\$ 46,254	\$135,418
Adult sales	<u>14,255</u>	<u>10,610</u>	<u>3,645</u>	<u>18,450</u>
Total local sources	<u>\$204,722</u>	<u>\$154,823</u>	<u>\$ 49,899</u>	<u>\$153,868</u>
State Sources:				
School food assistance	\$ <u>5,490</u>	\$ <u>4,770</u>	\$ <u>720</u>	\$ <u>5,730</u>
Federal Sources:				
Child nutrition programs	<u>\$340,406</u>	<u>\$319,922</u>	<u>\$ 20,484</u>	<u>\$331,595</u>
Transfers:				
Supplemental General Fund	<u>\$ 31,000</u>	<u>\$120,000</u>	<u>\$ (89,000)</u>	<u>120,000</u>
Total cash receipts	<u>\$581,618</u>	<u>\$599,515</u>	<u>\$ (17,897)</u>	<u>\$611,193</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Operations and maintenance	\$ 760	\$ -	\$ (760)	\$ -
Food service operation	<u>580,445</u>	<u>600,000</u>	<u>19,555</u>	<u>540,230</u>
Total expenditures and transfers subject to budget	<u>\$581,205</u>	<u>\$600,000</u>	<u>\$ 18,795</u>	<u>\$540,230</u>
Receipts over (under) expenditures	\$ 413			\$ 70,963
Unencumbered Cash, Beginning	<u>168,178</u>			<u>97,215</u>
Unencumbered Cash, Ending	<u>\$168,591</u>			<u>\$168,178</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-8

PROFESSIONAL DEVELOPMENT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
State aid	\$ 30	\$ -	\$ 30	\$ 1,180
Transfers:				
Supplemental General Fund	<u>45,000</u>	<u>50,000</u>	<u>(5,000)</u>	<u>40,000</u>
Total cash receipts	\$ 45,030	\$ <u>50,000</u>	\$ <u>(4,970)</u>	\$ 41,180
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>44,912</u>	\$ <u>50,000</u>	\$ <u>5,088</u>	<u>49,695</u>
Receipts over (under) expenditures	\$ 118			\$ (8,515)
Unencumbered Cash, Beginning	<u>62,806</u>			<u>71,321</u>
Unencumbered Cash, Ending	\$ <u>62,924</u>			\$ <u>62,806</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-9

PARENT EDUCATION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
State Sources:				
State aid	\$ 21,818	\$ 21,818	-	\$ 23,175
Transfers:				
Supplemental General Fund	<u>14,182</u>	<u>14,182</u>	<u>-</u>	<u>16,866</u>
Total cash receipts	\$ <u>36,000</u>	\$ <u>36,000</u>	<u>-</u>	\$ <u>40,041</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Student support services	\$ 35,950	\$ 36,000	\$ 50	\$ 40,041
Instructional support services	<u>50</u>	<u>-</u>	<u>(50)</u>	<u>-</u>
Total expenditures and transfers subject to budget	\$ <u>36,000</u>	\$ <u>36,000</u>	<u>-</u>	\$ <u>40,041</u>
Receipts over (under) expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-10

BOND AND INTEREST FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Ad Valorem Taxes:				
Current	\$1,842,899	\$1,803,666	\$ 39,233	\$1,691,257
Delinquent	10,396	6,971	3,425	8,553
Motor vehicle tax	44,085	53,597	(9,512)	10,003
Recreational vehicle tax	<u>1,079</u>	<u>1,689</u>	<u>(610)</u>	<u>-</u>
Total cash receipts	<u>\$1,898,459</u>	<u>\$1,865,923</u>	<u>\$ 32,536</u>	<u>\$1,709,813</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Interest payment	\$ 780,000	\$ 780,001	\$ 1	\$ 808,985
Principal	<u>1,185,000</u>	<u>1,185,000</u>	<u>-</u>	<u>325,000</u>
Total expenditures and transfers subject to budget	<u>\$1,965,000</u>	<u>\$1,965,001</u>	<u>\$ 1</u>	<u>\$1,133,985</u>
Receipts over (under) expenditures	\$ (66,541)			\$ 575,828
Unencumbered Cash, Beginning	<u>1,813,084</u>			<u>1,237,256</u>
Unencumbered Cash, Ending	<u>\$1,746,543</u>			<u>\$1,813,084</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-11

SPECIAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Miscellaneous	\$ <u>5,385</u>	\$ <u>10,000</u>	\$ <u>(4,615)</u>	\$ <u>8,906</u>
Transfers:				
General Fund	\$745,436	\$700,000	\$ 45,436	\$639,586
Supplemental General Fund	<u>1,919</u>	<u>85,000</u>	<u>(83,081)</u>	<u>69,736</u>
Total transfers	<u>\$747,355</u>	<u>\$785,000</u>	<u>\$ (37,645)</u>	<u>\$709,322</u>
Total cash receipts	<u>\$752,740</u>	<u>\$795,000</u>	<u>\$ (42,260)</u>	<u>\$718,228</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$733,736	\$776,525	\$ 42,789	\$680,939
Vehicle operating services	<u>21,258</u>	<u>23,475</u>	<u>2,217</u>	<u>19,720</u>
Total expenditures and transfers subject to budget	<u>\$754,994</u>	<u>\$800,000</u>	<u>\$ 45,006</u>	<u>\$700,659</u>
Receipts over (under) expenditures	\$ (2,254)			\$ 17,569
Unencumbered Cash, Beginning	<u>343,342</u>			<u>325,773</u>
Unencumbered Cash, Ending	<u>\$341,088</u>			<u>\$343,342</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-12

VOCATIONAL EDUCATION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>	<u>Year</u>
			<u>(Unfavor.)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Miscellaneous	\$ 9,526	\$ -	\$ 9,526	\$ -
Transfers:				
Supplemental General Fund	<u>183,623</u>	<u>200,000</u>	<u>(16,377)</u>	<u>183,095</u>
Total cash receipts	<u>\$193,149</u>	<u>\$200,000</u>	<u>\$ (6,851)</u>	<u>\$183,095</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$184,869	\$189,488	\$ 4,619	\$173,086
Support services	363	-	(363)	-
Operations and maintenance	<u>6,408</u>	<u>10,610</u>	<u>4,202</u>	<u>9,911</u>
Total expenditures and transfers subject to budget	<u>\$191,640</u>	<u>\$200,098</u>	<u>\$ 8,458</u>	<u>\$182,997</u>
Receipts over (under) expenditures	\$ 1,509			\$ 98
Unencumbered Cash, Beginning	<u>98</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,607</u>			<u>\$ 98</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-13

KPERS RETIREMENT CONTRIBUTION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
State Sources	\$668,009	<u>\$720,082</u>	<u>\$ (52,073)</u>	\$381,349
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Employees Benefits	<u>668,009</u>	<u>\$720,082</u>	<u>\$ 52,073</u>	<u>381,349</u>
Receipts over (under) expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>			<u><u>-</u></u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-14

AT RISK K-12 FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Transfers:				
Supplemental General	\$1,000,000	<u>\$1,000,000</u>	<u>-</u>	\$1,011,809
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>999,772</u>	<u>\$1,000,092</u>	<u>\$ 320</u>	<u>1,011,717</u>
Receipts over (under) expenditures	\$ 228			\$ 92
Unencumbered Cash, Beginning	<u>92</u>			<u>-</u>
Unencumbered Cash, Ending	<u>\$ 320</u>			<u>\$ 92</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-15

AT RISK 4 YEAR OLD FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Transfers:				
Supplemental General	\$108,050	<u>\$150,000</u>	<u>\$ (41,950)</u>	\$101,000
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>108,456</u>	<u>\$150,406</u>	<u>\$ 41,950</u>	<u>105,672</u>
Receipts over (under) expenditures	\$ (406)			\$ (4,672)
Unencumbered Cash, Beginning	406			4,672
Prior year cancelled encumbrances	<u>-</u>			<u>406</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 406</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-16

GIFTS AND CONTRIBUTIONS FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Gifts and contributions	\$ 42,515	\$ <u>50,000</u>	\$ <u>(7,485)</u>	\$ 41,273
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Other purchased services	<u>36,098</u>	\$ <u>70,000</u>	\$ <u>33,902</u>	<u>68,865</u>
Receipts over (under) expenditures	\$ 6,417			\$ (27,592)
Unencumbered Cash, Beginning	<u>39,632</u>			<u>67,224</u>
Unencumbered Cash, Ending	\$ <u>46,049</u>			\$ <u>39,632</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-17

RECREATION COMMISSION FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Ad Valorem Tax Levied:				
Current	\$650,309	\$636,405	\$ 13,904	\$607,107
Delinquent	4,110	3,752	358	4,272
Motor vehicle tax	15,932	19,322	(3,390)	14,498
RV tax	<u>389</u>	<u>608</u>	<u>(219)</u>	<u>424</u>
Total cash receipts	\$670,740	<u>\$660,087</u>	<u>\$ 10,653</u>	\$626,301
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriation	<u>670,000</u>	<u>\$670,000</u>	<u>-</u>	<u>651,500</u>
Receipts over (under) expenditures	\$ 740			\$ (25,199)
Unencumbered Cash, Beginning	<u>22,654</u>			<u>47,853</u>
Unencumbered Cash, Ending	<u>\$ 23,394</u>			<u>\$ 22,654</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-18

RECREATION COMMISSION EMPLOYEES' BENEFIT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND
CHANGES IN UNENCUMBERED CASH – ACTUAL AND BUDGET

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavor.)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Local Sources:				
Ad Valorem Tax Levied:				
Current	\$ 69,675	\$ 65,794	\$ 3,881	\$ 65,756
Delinquent	-	275	(275)	122
Motor vehicle tax	<u>773</u>	<u>1,051</u>	<u>(278)</u>	<u>453</u>
Total cash receipts	\$ 70,448	\$ <u>67,120</u>	\$ <u>3,328</u>	\$ 66,331
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriation	<u>70,000</u>	\$ <u>70,000</u>	<u>-</u>	<u>65,000</u>
Receipts over (under) expenditures	\$ 448			\$ 1,331
Unencumbered Cash, Beginning	<u>2,316</u>			<u>985</u>
Unencumbered Cash, Ending	\$ <u>2,764</u>			\$ <u>2,316</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2

SCHEDULES OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-19

LEARN AND PLAY PROJECT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal Sources:		
Federal aid	\$ -	\$ 1,974
Local Sources:		
Grant	<u>4,000</u>	<u>-</u>
Total cash receipts	\$ 4,000	\$ 1,974
<u>Expenditures and Transfers</u>		
Instruction	<u>1,482</u>	<u>2,287</u>
Receipts over (under) expenditures	\$ 2,518	\$ (313)
Unencumbered Cash, Beginning	<u>-</u>	<u>313</u>
Unencumbered Cash, Ending	<u>\$ 2,518</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-20

TEXTBOOK RENTAL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Local Sources:		
Rental fees and books	\$ 11,570	\$ 12,599
<u>Expenditures and Transfers</u>		
Instruction	<u>17,640</u>	<u>4,842</u>
Receipts over (under) expenditures	\$ (6,070)	\$ 7,757
Unencumbered Cash, Beginning	<u>9,369</u>	<u>1,612</u>
Unencumbered Cash, Ending	<u>\$ 3,299</u>	<u>\$ 9,369</u>

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Schedule 2-21

SCHOLARSHIP FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Local Sources:		
Interest income	\$ 178	\$ 249
<u>Expenditures and Transfers</u>		
Scholarships	<u>719</u>	<u>550</u>
Receipts over (under) expenditures	\$ (541)	\$ (301)
Unencumbered Cash, Beginning	<u>16,821</u>	<u>17,122</u>
Unencumbered Cash, Ending	<u>\$ 16,280</u>	<u>\$ 16,821</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-22

TITLE II IMPROVING TEACHER QUALITY FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal Sources:		
Federal aid	\$ <u>40,768</u>	\$ <u>46,151</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 21,522	\$ 46,151
Instructional support staff	<u>19,246</u>	<u>-</u>
Total expenditures and transfers	\$ <u>40,768</u>	\$ <u>46,151</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-23

TITLE I LOW INCOME FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal Sources:		
Federal aid	<u>\$216,831</u>	<u>\$247,875</u>
<u>Expenditures and Transfers</u>		
Instruction	\$205,725	\$261,348
General Administration	-	7,584
Student transportation	-	3,200
Support services	<u>11,106</u>	<u>-</u>
Total expenditures and transfers	<u>\$216,831</u>	<u>\$272,132</u>
Receipts over (under) expenditures	-	\$ (24,257)
Unencumbered Cash, Beginning	<u>-</u>	<u>24,257</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

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Hugoton, Kansas

Schedule 2-24

TITLE I MIGRANT FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal Sources:		
Federal aid	<u>\$135,280</u>	<u>\$164,400</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 98,758	\$130,279
Community Service operation	102	29,470
Central Administration	<u>36,420</u>	<u>4,651</u>
Total expenditures and transfers	<u>\$135,280</u>	<u>\$164,400</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-25

DRUG FREE SCHOOLS AND COMMUNITIES FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL

For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>	-	\$ -
<u>Expenditures and Transfers</u>		
Student support services	<u>-</u>	<u>2,031</u>
Receipts over (under) expenditures	-	\$ (2,031)
Unencumbered Cash, Beginning	-	-
Prior year cancelled encumbrance	<u>-</u>	<u>2,031</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-26

CONTINGENCY RESERVE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Transfers:		
General	\$ -	\$179,057
<u>Expenditures and Transfers</u>		
Capital outlay	<u>421,551</u>	<u>-</u>
Receipts over (under) expenditures	\$ (421,551)	\$179,057
Unencumbered Cash, Beginning	<u>702,085</u>	<u>523,028</u>
Unencumbered Cash, Ending	\$ <u>280,534</u>	\$ <u>702,085</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-27

SELF-FUNDED INSURANCE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Collections	\$ 647,188	\$1,030,319
<u>Expenditures and Transfers</u>		
Claims and fees	<u>901,407</u>	<u>863,126</u>
Receipts over (under) expenditures	\$ (254,219)	\$ 167,193
Unencumbered Cash, Beginning	<u>729,138</u>	<u>561,945</u>
Unencumbered Cash, Ending	\$ <u>474,919</u>	\$ <u>729,138</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-28

TITLE IV 21ST CENTURY COMMUNITY LEARNING FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Student fees	\$ 3,240	-
Federal Sources:		
Federal aid	<u>152,914</u>	<u>-</u>
Total cash receipts	\$156,154	-
<u>Expenditures and Transfers</u>		
Instruction	<u>152,914</u>	<u>-</u>
Receipts over (under) expenditures	\$ 3,240	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 3,240</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-29

CHARTER SCHOOL FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Fees	-	\$ 9,400
Federal Sources:		
Federal aid	<u>-</u>	<u>195,000</u>
Total cash receipts	<u>-</u>	<u>\$204,400</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 25,248	\$156,002
School Administration	-	2,752
Operations and maintenance	-	6,358
Other facilities acquisition	<u>-</u>	<u>15,000</u>
Total expenditures and transfers	<u>\$ 25,248</u>	<u>\$180,112</u>
Receipts over (under) expenditures	\$ (25,248)	\$ 24,288
Unencumbered Cash, Beginning	24,668	380
Prior year cancelled encumbrances	<u>580</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>\$ 24,668</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-30

TITLE III ENGLISH LANGUAGE FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Federal Sources:		
Federal aid	\$ 26,118	\$ 23,205
<u>Expenditures and Transfers</u>		
Instruction	<u>26,118</u>	<u>23,205</u>
Receipts over (under) expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-31

CAPITAL PROJECT/IMPROVEMENT 08 FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Interest	<u>-</u>	\$ <u>44,605</u>
<u>Expenditures and Transfers</u>		
Architect fees	-	\$ 61,842
Construction cost	<u>-</u>	<u>4,521,385</u>
Total expenditures and transfers	<u>-</u>	\$ <u>4,583,227</u>
Receipts over (under) expenditures	-	\$ (4,538,622)
Unencumbered Cash, Beginning	<u>-</u>	<u>4,538,622</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-32

CAPITAL PROJECT/IMPROVEMENT 09 FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Interest	-	\$ 9,312
<u>Expenditures and Transfers</u>		
Construction cost	<u>-</u>	<u>3,787,036</u>
Receipts over (under) expenditures	-	\$ (3,777,724)
Unencumbered Cash, Beginning	<u>-</u>	<u>3,777,724</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 2-33

CAPITAL PROJECT/IMPROVEMENT 10 FUND
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012
(with comparative actual totals for the prior year ended June 30, 2011)

	<u>Year</u>	
	<u>Current</u>	<u>Prior</u>
<u>Cash Receipts</u>		
Interest	<u>-</u>	\$ <u>86</u>
<u>Expenditures and Transfers</u>		
Cost of issuance	-	\$ 1,473
Construction cost	<u>-</u>	<u>1,997,113</u>
Total expenditures and transfers	<u>-</u>	\$ <u>1,998,586</u>
Receipts over (under) expenditures	-	\$ (1,998,500)
Unencumbered Cash, Beginning	<u>-</u>	<u>1,998,500</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND
CASH DISBURSEMENTS – ACTUAL

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3

AGENCY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – ACTUAL

For the fiscal year ended June 30, 2012

<u>Fund</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Student Organization Funds:				
High School:				
Class of 2012	\$ 3,535	\$ 1,863	\$ 4,370	\$ 1,028
Class of 2013	3,292	19,576	20,003	2,865
Class of 2014	97	1,247	-	1,344
Class of 2015	-	202	15	187
Blue & Red Activity	8,512	15,844	15,373	8,983
Student Council	2,027	7,029	5,960	3,096
National Honor Society	2,161	9,421	8,234	3,348
Future Farmers of America	2,850	49,544	46,215	6,179
Channel 12	93	235	328	-
Sociology Class	5	-	(50)	55
Yearbook	1	8,668	8,650	19
Foreign Language	313	1,492	955	850
Wrestling	287	4,322	4,417	192
Softball	139	887	1,006	20
Woods	179	11,765	11,915	29
Ag Mechanics	-	1,486	1,482	4
Cheerleaders – Wrestling	1,366	1,757	922	2,201
Cheerleaders	1,168	2,298	2,495	971
Drill Team	344	2,438	2,496	286
Volleyball	1,997	2,986	3,965	1,018
Scholars Bowl	397	-	131	266
BB – Boys	1,043	918	1,635	326
BB – Girls	22	1,915	1,933	4
Debate Club	98	-	-	98
Concessions	4,466	32,315	35,476	1,305
Baseball Concession	1,655	1,210	1,815	1,050
Lift-A-Thon	3	4,709	4,360	352
Cross Country	554	2,177	2,502	229
Track	132	553	528	157
Golf – Boys	4	27	27	4
Golf – Girls	64	-	-	64
FBLA	250	3,578	3,032	796
Drivers Ed	-	11,250	11,250	-
Resource Students	406	-	-	406

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 3
(Continued)

AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS – ACTUAL
For the fiscal year ended June 30, 2012

<u>Fund</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
High School (Continued):				
Video Broadcasting	668	-	-	668
Journalism	4,567	10,385	10,133	4,819
Music Activity	6,810	-	960	5,850
Music Trip Activity	-	250	250	-
Band	5,964	15,137	13,034	8,067
Library	1,841	1,052	489	2,404
Student ID	-	1,709	1,709	-
All School Play Activity	5,406	1,960	3,585	3,781
Art Department	1,444	1,597	1,621	1,420
Latinos Make a Difference	2,944	8,610	3,679	7,875
Student Activity – Concession Spec	1,302	6,495	5,761	2,036
Student Rewards Activity	1,733	298	1,505	526
Book Fees	-	5,636	5,636	-
Food Service	-	103,454	103,454	-
Sub-total High School	<u>\$ 70,139</u>	<u>\$358,295</u>	<u>\$353,256</u>	<u>\$ 75,178</u>
Middle School:				
Student Council	\$ 2,245	\$ 4,861	\$ 5,067	\$ 2,039
Track	134	-	-	134
Cheerleading	26	-	-	26
Counselor	1,726	60	130	1,656
Resource Room Activity	115	-	-	115
AB Student Activity Fund	3,287	780	586	3,481
Yearbook	2	1,235	1,221	16
Art Department	-	669	73	596
Volleyball	-	1,671	1,663	8
Football	20	-	-	20
BB Boys	19	-	-	19
7 th BB Girls	784	360	390	754
Sub-total Middle School	<u>\$ 8,358</u>	<u>\$ 9,636</u>	<u>\$ 9,130</u>	<u>\$ 8,864</u>
Elementary School:				
Student activities	<u>\$ 12,197</u>	<u>\$127,941</u>	<u>\$123,688</u>	<u>\$ 16,450</u>
Total Student Organization Funds	<u>\$ 90,694</u>	<u>\$495,872</u>	<u>\$486,074</u>	<u>\$100,492</u>
Grand Total	<u>\$ 90,694</u>	<u>\$495,872</u>	<u>\$486,074</u>	<u>\$100,492</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – ACTUAL

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH – ACTUAL
For the fiscal year ended June 30, 2012

<u>Fund</u>	<u>Beginning</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
High School: Athletics	\$ <u>1,546</u>	\$ <u>46,599</u>	\$ <u>46,257</u>	\$ <u>1,888</u>

INDEPENDENT AUDITOR'S 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

The Board of Education
Unified School District No. 210
Hugoton, Kansas 67951

Compliance

We have audited Unified School District No. 210's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Unified School District No. 210's major federal programs for the year ended June 30, 2012. Unified School District No. 210's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the School District's management. Our responsibility is to express an opinion on Unified School District No. 210's 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 *Kansas Municipal Audit Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's 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 of Unified School District No. 210's compliance with those requirements.

In our opinion, Unified School District No. 210 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

Management of Unified School District No. 210 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 the School District's 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 Unified School District No. 210's 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 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 audit committee, management, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Hay•Rice & Associates, Chartered

October 4, 2012

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the fiscal year ended June 30, 2012

<u>Federal Grantor/Pass Through Grantor</u> <u>Program Title</u>	<u>Federal</u> <u>CFDA</u> <u>Number</u>	<u>Expenditures</u>
U. S. Department of Education – Pass Through Kansas Department of Education:		
Title I Low Income	84.010	\$216,831
Title I Migrant	84.011	135,280
Title IV 21st Century CLC	84.287	152,914
Title II Improving Teacher Quality	84.367	40,768
English Language Acquisition	84.365	26,118
Ed Jobs Fund	84.410	<u>3,380</u>
Total Department of Education		<u>\$575,291</u>
U. S. Department of Agriculture – Pass Through Kansas Department of Education:		
Food Service Cluster:		
Breakfast Program	10.553	\$ 52,476
Cash for Commodities	10.555	30,540
National School Lunch Program	10.555	248,579
Special Milk Program	10.556	1,100
Food Service	10.559	7,711
Fresh Fruits & Vegetables	10.582	<u>25,791</u>
Total Food Service Cluster		<u>\$366,197</u>
Total Federal Awards Expended		<u>\$941,488</u>

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

NOTE TO SCHEDULE 5
June 30, 2012

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Unified School District No. 210 under programs of the federal government for the year ended June 30, 2012. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Because the Schedule presents only a selected portion of the operations of Unified School District No. 210, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Unified School District No. 210.

Expenditures are prepared on a cash disbursement basis adjusted for beginning and ending payables and encumbrances.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

Schedule 6

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2012

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the statutory basis financial statements of Unified School District No. 210.
2. There were no significant deficiencies in internal control disclosed by the audit of the financial statements that were considered material weaknesses.
3. No instances of noncompliance material to the financial statements of Unified School District No. 210 were disclosed during the audit.
4. There were no significant deficiencies relating to the audit of the major federal awards that were considered material weaknesses.
5. The auditor's report on compliance for the major federal award programs for Unified School District No. 210 expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Unified School District No. 210 as reported in Part C. of this schedule.
7. The programs tested as major programs include:
 Title I Migrant CFDA #84.011
 Food Service Cluster CFDA #10.553, 10.555, 10.556, 10.559, 10.582
8. The threshold for determining type A and B programs was:
 Type A – the larger of \$300,000 or 3% of total federal awards expended

 Type B – any programs that do not meet type A criteria specified above
9. Unified School District No. 210 was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS

None.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS
AUDIT

None.

UNIFIED SCHOOL DISTRICT NO. 210
Hugoton, Kansas

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the fiscal year ended June 30, 2012

There were no audit findings relating to federal award programs in the prior years audit.