

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Independent Audit Report

July 1, 2011 to June 30, 2012

MAPES & MILLER LLP

Certified Public Accountants

Norton, Kansas

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Audit Report

For the Fiscal Year Ended June 30, 2012

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MAPES & MILLER LLP

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To the Board of Education
Unified School District No. 212
Almena, Kansas 67622

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 212, Almena, Kansas, as of and for the year ended June 30, 2012. This financial statement is the responsibility of the 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 and the Kansas Municipal Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Unified School District No. 212, Almena, Kansas 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 the Unified School District No. 212, Almena, Kansas, as of June 30, 2012, or the respective changes in its financial position 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 balances of the Unified School District No. 212, Alma, Kansas as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, summary of cash receipts and cash disbursements-agency funds, and schedule of cash receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statement. 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 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.

Mapes & Miller LLP

Certified Public Accountants

Norton, Kansas
October 8, 2012

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

STATEMENT 1

Page 1

Summary of Cash Receipts, Expenditures, and Unencumbered Cash

For the Fiscal Year Ended June 30, 2012

Funds	Beginning	Prior Year	Cash	Expenditures	Ending	Add	Ending
	Unencumbered	Cancelled			Unencumbered	Outstanding	
	Cash Balance	Encumbrances	Receipts		Cash Balance	Payable	Cash Balance
Governmental Type Funds:							
General Funds:							
General	\$ 7,108	0	1,909,350	1,909,950	6,508	7,058	13,566
Supplemental General	17,623	80	563,368	555,000	26,071	2,982	29,053
Special Revenue Funds:							
At Risk 4 Year Old	4,120	0	22,278	20,278	6,120	103	6,223
At Risk K-12	1,648	0	234,878	234,526	2,000	0	2,000
Capital Outlay	181,214	0	155,005	140,002	196,217	49,193	245,410
Driver Training	4,333	0	3,728	3,526	4,535	0	4,535
Food Service	26,028	0	158,830	152,931	31,927	213	32,140
Professional Development	0	0	6,703	3,841	2,862	0	2,862
Special Education	16,417	0	352,853	340,926	28,344	198	28,542
Vocational Education	0	0	70,728	60,413	10,315	638	10,953
KPERS Special Retirement Contribution	0	0	145,995	145,995	0	0	0
Contingency Reserve	104,031	0	61,009	0	165,040	0	165,040
Textbook Rental and Student Material Revolving	6,350	0	10,691	0	17,041	0	17,041
Box Tops for Education	2,630	0	640	0	3,270	0	3,270
Federal Funds	15,869	0	57,941	78,129	(4,319)	21,899	17,580
Gifts and Grants	2,505	0	2,618	2,341	2,782	0	2,782
District Activity Funds	5,388	0	24,654	20,197	9,845	0	9,845
Fiduciary Type Funds:							
Private Purpose Trust Funds:							
Maxine Sebelius Memorial Scholarship	14,000	0	0	0	14,000	0	14,000
Total Reporting Entity							
(Excluding Agency Funds)	\$ 409,264	80	3,781,269	3,668,055	522,558	82,284	604,842

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

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas
Composition of Cash

For the Fiscal Year Ended June 30, 2012

STATEMENT 1

Page 2

Almena State Bank, Almena, Kansas	
Checking Account	\$ 875
NOW Accounts	164,074
First National Bank, Long Island, Kansas	
Checking Account	5,139
NOW Account	325,143
Certificates of Deposit	<u>150,000</u>
Total Cash	645,231
Agency Funds per Schedule 3	<u>(40,389)</u>
Total Reporting Entity (Excluding Agency Funds)	\$ <u>604,842</u>

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

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Notes to the Financial Statement

June 30, 2012

1. Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 212, Almena, Kansas operates as a unified school district in accordance with the laws of the State of Kansas. The District is operated by an elected board of education and provides the following services: education, culture and recreation.

Accounting principles generally accepted in the United States of America require government financial statements to include the primary government and its component units. Component units of a government entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading or incomplete. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and imposes its will on that organization. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government, regardless of the authority of the organization's governing board.

Based on the application of the criteria set forth by the Governmental Accounting Standards Board, management has determined that the District has no component units. Accordingly this financial statement presents all of the activities of the District in accordance with generally accepted accounting principles.

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 District for the fiscal year ended June 30, 2012:

Governmental Funds:

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

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

Fiduciary Funds:

Private Purpose Trust and Agency Funds--To account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Reimbursed Expenditures

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statement meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

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 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 is charged in the fund from which the transfer is made.

The District has approved a resolution that is in compliance with K.S.A.75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the 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. 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, building, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

2. 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 calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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 budget was not amended in this manner for the year ended June 30, 2012.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which, revenues are recognized when cash is received and 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 purchases order or written contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for fiduciary funds and the following special revenue funds:

	<u>Statutory Authority for Exemption</u>
ARRA Title I	K.S.A. 12-1663
Title I 11-212	K.S.A. 12-1663
Title I 12-212	K.S.A. 12-1663
Title II Part A 11-212	K.S.A. 12-1663
Title II Part A 12-212	K.S.A. 12-1663
ARRA Title II Part D	K.S.A. 12-1663
Small Rural School	K.S.A. 12-1663
Memorials and Donations	K.S.A. 79-2925
Kansas Coordinated School Health	K.S.A. 12-16,111
Library Grant	K.S.A. 12-16,111
Contingency Reserve	K.S.A. 72-6426
Textbook Rental and Student Material Revolving	K.S.A. 72-8250
Box Tops for Education	K.S.A. 79-2925
Junior High School Athletics	K.S.A. 72-8208a
Senior High School Athletics	K.S.A. 72-8208a
Greenhouse	K.S.A. 72-8208a

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.

3. Property Taxes

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operation of the District and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statement taken as a whole.

4. Lease Obligations

On August 27, 2009, the district entered into an agreement with Dealers First Financial, LLC to lease 2 Sharp copying machines. The agreement calls for payments of \$337 through August 31, 2014. Payments totaling \$3,370 were made during the fiscal year ending June 30, 2012. The amounts due under this agreement in future periods are as follows:

<u>Year</u>	<u>Payment</u>
2012-2013	4,044
2013-2014	4,044
2014-2015	674
Total	<u>8,762</u>

5. Inventories and Prepaid Expense

Inventories and prepaid expenses, which benefit future periods, are recorded as an expenditure during the year of purchase.

6. Compensated Absences

Sick Leave

The employees of Unified School District No. 212, Almena, Kansas are allowed twelve days of sick leave per year. This can be carried over and accumulated to fifty days for all regular and full-time employees. All certified employees who have accumulated over thirty-eight days of sick leave by the end of the contract year will be paid for days over thirty-eight, at the rate of one-half the daily rate for substitute teachers. Unused sick leave is paid upon termination at the rate of one-half the daily rate for substitute teachers. Accumulated sick leave as of June 30, 2012 is 47,260 and is included in long-term debt in Note 10.

Vacation Pay

The superintendent is allowed twenty days of vacation per year. Other twelve-month employees are allowed ten days of vacation per year. Vacation time cannot be carried over to the following year and is not required to be used, therefore, no cost of accumulated vacation pay as of June 30, 2012 is included in long-term debt in Note 10.

7. Defined Benefit Pension Plan**Plan Description**

Unified School District No. 212, Almena, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined 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 South Kansas Avenue, 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% of covered salary for active members hired before July 1, 2009. For active members employed after July 1, 2009, K.S.A. 74-49,210 establishes the KPERS member-employee contribution rate at 6% of covered salaries. Member-employee 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 which includes 1% Group Death and Disability Insurance. There was a moratorium from April 1, 2012 through June 30, 2012. 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 \$248,468,186, respectively. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010 were \$145,995, \$139,953, 103,970, respectively.

8. Other Post Employment Benefits

As provided by K.S.A. 12-5040, the 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 premium regardless of age. However, the cost of this subsidy has not been quantified for this financial statement.

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

9. Deposits and Investments

At June 30, 2012, the District had no investments except for certificates of deposit which are considered to be a component of deposits.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the municipality is located and the banks provide an acceptable rate of return on the funds. In addition, K.S.A 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of Credit Risk

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

Custodial Credit Risk - Deposits

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

At June 30, 2012, the District's carrying amount of deposits was \$645,231 and the bank balance was \$682,899. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$437,036 was covered by federal depository insurance, and the remaining \$245,863 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

10. Long-term Debt

Changes in long-term liabilities for Unified School District No. 212, Almena, Kansas for the year ended June 30, 2012 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Original Issue	Date of Final Issue	Balance Beginning of Year	Additions	Reduction Payments	Net Change	Balance End of Year	Interest Paid
Lease Purchases:										
Qualified Zone Academy Bonds	0.00%	07/01/10	450,000	07/01/20	405,000	0	45,000		360,000	0
Compensated Absences:										
Sick Leave	N/A	N/A	N/A	N/A	42,780			4,480	47,260	N/A
Total Long-term Debt					<u>\$ 447,780</u>	<u>0</u>	<u>45,000</u>	<u>4,480</u>	<u>407,260</u>	<u>0</u>

Current maturities of long-term debt for Unified School District No. 212, Almena, Kansas for the next five years are as follows:

	2013	2014	2015	2016	2017	2018-2022	Total
PRINCIPAL							
Lease Purchase:							
Qualified Zone Academy Bonds	\$ 45,000	45,000	45,000	45,000	45,000	135,000	360,000
INTEREST							
Lease Purchase:							
Qualified Zone Academy Bonds	0	0	0	0	0	0	0
Total Principal and Interest	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>	<u>\$ 135,000</u>	<u>\$ 360,000</u>

Qualified Zone Academy Bonds

On July 1, 2010 the District entered into a \$450,000 Qualified Zone Academy Bond (QZAB) agreement for the financing of renovations, repairs, and improvements to existing school buildings and other capital purchases and improvements. First National Bank & Trust, Phillipsburg, KS, is acting as trustee. The expected total of all payments to be made by the District is \$450,000, which is the amount of the Lease Purchase Agreement, amortized with zero percent interest. Once all payments are made, the lease will be terminated.

11. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; injuries to employees; and natural disasters for which the District purchases commercial insurance.

During the year ended June 30, 2012, the District did not reduce insurance coverage from levels in place during the prior year. No settlements have exceeded coverage levels in place during the past three fiscal years.

12. Operating Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Capital Outlay	K.S.A. 72-6428	85,437
General	Special Education	K.S.A. 72-6428	278,841
General	At Risk K-12	K.S.A. 72-6428	178,770
General	Professional Development	K.S.A. 72-6428	1,703
General	At Risk Four Year Old	K.S.A. 72-6428	3,264
General	Vocational Education	K.S.A. 72-6428	11,145
General	Contingency Reserve	K.S.A. 72-6428	61,009
Supplemental General	Food Service	K.S.A. 72-6433	43,304
Supplemental General	Professional Development	K.S.A. 72-6433	5,000
Supplemental General	At Risk K-12	K.S.A. 72-6433	56,108
Supplemental General	Special Education	K.S.A. 72-6433	69,337
Supplemental General	Vocational Education	K.S.A. 72-6433	55,830
Supplemental General	At Risk 4 Year Old	K.S.A. 72-6433	19,014
Supplemental General	Driver Training	K.S.A. 72-6433	2,000
Supplemental General	Textbook Rental	K.S.A. 72-6433	6,000

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 1

Almena, Kansas

Summary of Expenditures - Actual and Budget

For the Year Ended June 30, 2012

Description	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds:						
General Fund	\$ 1,900,962	0	8,988	1,909,950	1,909,950	0
Supplemental General Fund	555,000	0	0	555,000	555,000	0
Special Revenue Funds:						
At Risk 4 Year Old	26,588	0	0	26,588	20,278	(6,310)
At Risk K-12	246,500	0	0	246,500	234,526	(11,974)
Capital Outlay	225,362	0	0	225,362	140,002	(85,360)
Driver Training	3,974	0	0	3,974	3,526	(448)
Food Service	157,490	0	0	157,490	152,931	(4,559)
Professional Development	11,766	0	0	11,766	3,841	(7,925)
Special Education	359,295	0	0	359,295	340,926	(18,369)
Vocational Education	79,080	0	992	80,072	60,413	(19,659)
KPERS Special Retirement Contribution	161,344	0	0	161,344	145,995	(15,349)
Federal Funds	133,300	0	0	133,300	78,129	*
Gifts and Grants	0	0	0	0	2,341	*

* Exempt from Budget Law.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

General Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

SCHEDULE 2

Page 1

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Tax in Process	\$ 4,324	457	3,867
Current Tax	166,431	163,243	3,188
Delinquent Tax	1,251	2,475	(1,224)
Mineral Tax	1,180	0	1,180
State Equalization Aid	1,477,275	1,517,663	(40,388)
Federal Education Jobs Aid	909	0	909
Special Education Aid	248,992	269,852	(20,860)
User Charges	1,311	0	1,311
Reimbursed Expenses	<u>7,677</u>	<u>0</u>	<u>7,677</u>
Total Cash Receipts	<u>1,909,350</u>	<u>1,953,690</u>	<u>(44,340)</u>
Expenditures:			
Instruction	826,753	852,408	(25,655)
Student Support Services	11,921	50,610	(38,689)
Instructional Support Staff	46,215	40,605	5,610
General Administration	161,500	95,825	65,675
School Administration	65,237	113,340	(48,103)
Operations and Maintenance	55,631	165,430	(109,799)
Student Transportation Services	122,524	116,876	5,648
Transfer to Capital Outlay	85,437	0	85,437
Transfer to Professional Development	1,703	0	1,703
Transfer to Vocational Education	11,145	0	11,145
Transfer to Special Education	278,841	272,670	6,171
Transfer to Contingency Reserve	61,009	0	61,009
Transfer to At Risk 4 Year Old	3,264	0	3,264
Transfer to At Risk K-12	<u>178,770</u>	<u>246,118</u>	<u>(67,348)</u>
Adjustment to Comply with Legal Max			
Legal General Fund Budget	<u>0</u>	<u>(52,920)</u>	<u>52,920</u>
Total Legal General Fund Budget	1,909,950	1,900,962	8,988

(Continued)

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

General Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

SCHEDULE 2

Page 2

	Actual	Budget	Variance Over (Under)
(Continued)			
Adjustments for Qualifying Budget Credits:			
User Charges	\$ 0	1,311	1,311
Reimbursed Expenses	<u>0</u>	<u>7,677</u>	<u>7,677</u>
Total Expenditures	<u>1,909,950</u>	<u>1,909,950</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	(600)		
Unencumbered Cash, Beginning	<u>7,108</u>		
Unencumbered Cash, Ending	\$ <u>6,508</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 3

Supplemental General Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Tax in Process	\$ 7,141	2,544	4,597
Current Tax	247,844	254,360	(6,516)
Delinquent Tax	2,487	3,555	(1,068)
Motor Vehicle Tax	33,895	31,460	2,435
Recreational Vehicle Tax	675	601	74
State Aid	<u>271,326</u>	<u>261,557</u>	<u>9,769</u>
Total Cash Receipts	<u>563,368</u>	<u>554,077</u>	<u>9,291</u>
Expenditures:			
Instruction	1,048	11,000	(9,952)
General Administration	56,957	65,000	(8,043)
School Administration	67,576	95,230	(27,654)
Operations and Maintenance	172,826	134,770	38,056
Student Transportation	0	0	0
Transfer to Driver Training	2,000	2,000	0
Transfer to Food Service	43,304	20,000	23,304
Transfer to Professional Development	5,000	12,000	(7,000)
Transfer to Special Education	69,337	90,000	(20,663)
Transfer to Vocational Education	55,830	88,000	(32,170)
Transfer to Textbook Rental	6,000	0	6,000
Transfer to At Risk K-12	56,108	10,000	46,108
Transfer to At Risk 4 Year Old	<u>19,014</u>	<u>27,000</u>	<u>(7,986)</u>
Total Expenditures	<u>555,000</u>	<u>555,000</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	8,368		
Unencumbered Cash, Beginning	17,623		
Prior Year Cancelled Encumbrances	<u>80</u>		
Unencumbered Cash, Ending	\$ <u><u>26,071</u></u>		

See Note 14 (Statutory Presentation)

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 4

At Risk 4 Year Old Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from General	\$ 3,264	0	3,264
Transfer from Supplemental General	<u>19,014</u>	<u>27,000</u>	<u>(7,986)</u>
Total Cash Receipts	<u>22,278</u>	<u>27,000</u>	<u>(4,722)</u>
Expenditures:			
Instruction	<u>20,278</u>	<u>26,588</u>	<u>(6,310)</u>
Cash Receipts Over (Under) Expenditures	2,000		
Unencumbered Cash, Beginning	<u>4,120</u>		
Unencumbered Cash, Ending	\$ <u>6,120</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

At Risk K-12 Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

SCHEDULE 2

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	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from General	\$ 178,770	246,118	(67,348)
Transfer from Supplemental General	<u>56,108</u>	<u>10,000</u>	<u>46,108</u>
 Total Cash Receipts	 <u>234,878</u>	 <u>256,118</u>	 <u>(21,240)</u>
Expenditures:			
Instruction	225,209	233,450	(8,241)
School Administration	<u>9,317</u>	<u>13,050</u>	<u>(3,733)</u>
 Total Expenditures	 <u>234,526</u>	 <u>246,500</u>	 <u>(11,974)</u>
Cash Receipts Over (Under) Expenditures	352		
Unencumbered Cash, Beginning	<u>1,648</u>		
Unencumbered Cash, Ending	\$ <u>2,000</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 6

Capital Outlay Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Tax in Process	\$ 1,360	487	873
Current Tax	34,409	34,006	403
Delinquent Tax	474	679	(205)
Motor Vehicle Tax	6,339	5,899	440
Recreational Vehicle Tax	127	113	14
Prior Year Interest Subsidy	22,500	0	22,500
Other Revenue - Local Sources	4,359	0	4,359
Transfer from General	<u>85,437</u>	<u>0</u>	<u>85,437</u>
 Total Cash Receipts	 <u>155,005</u>	 <u>41,184</u>	 <u>113,821</u>
Expenditures:			
Instruction	22,578	8,000	14,578
Student Support Services	0	42,362	(42,362)
Transportation	24,137	60,000	(35,863)
QZAB Lease Payment	45,000	0	45,000
Building Improvements	48,287	0	48,287
Other	<u>0</u>	<u>115,000</u>	<u>(115,000)</u>
 Total Expenditures	 <u>140,002</u>	 <u>225,362</u>	 <u>(85,360)</u>
Cash Receipts Over (Under) Expenditures	15,003		
Unencumbered Cash, Beginning	<u>181,214</u>		
 Unencumbered Cash, Ending	 \$ <u>196,217</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Driver Training Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

SCHEDULE 2

Page 7

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
State Aid	\$ 1,128	1,258	(130)
Other Revenue - Local Sources	600	400	200
Transfer from Supplemental General	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total Cash Receipts	<u>3,728</u>	<u>3,658</u>	<u>70</u>
Expenditures:			
Instruction	3,526	3,824	(298)
Vehicle Operations & Maintenance	<u>0</u>	<u>150</u>	<u>(150)</u>
Total Expenditures	<u>3,526</u>	<u>3,974</u>	<u>(448)</u>
Cash Receipts Over (Under) Expenditures	202		
Unencumbered Cash, Beginning	<u>4,333</u>		
Unencumbered Cash, Ending	\$ <u><u>4,535</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Food Service Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

SCHEDULE 2

Page 8

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Federal Aid	\$ 75,859	74,779	1,080
State Aid	1,223	1,002	221
Food Service	36,577	45,006	(8,429)
Interest on Idle Funds	1,546	5,000	(3,454)
Miscellaneous	321	100	221
Transfer from Supplemental General	<u>43,304</u>	<u>20,000</u>	<u>23,304</u>
Total Cash Receipts	<u>158,830</u>	<u>145,887</u>	<u>12,943</u>
Expenditures:			
Food Service Operations	<u>152,931</u>	<u>157,490</u>	<u>(4,559)</u>
Cash Receipts Over (Under) Expenditures	5,899		
Unencumbered Cash, Beginning	<u>26,028</u>		
Unencumbered Cash, Ending	\$ <u>31,927</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 9

Professional Development Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Transfer from General	1,703	0	1,703
Transfer from Supplemental General	<u>5,000</u>	<u>12,000</u>	<u>(7,000)</u>
 Total Cash Receipts	<u>6,703</u>	<u>12,000</u>	<u>(5,297)</u>
 Expenditures:			
Instructional Support Staff	<u>3,841</u>	<u>11,766</u>	<u>(7,925)</u>
 Cash Receipts Over (Under) Expenditures	2,862		
Unencumbered Cash, Beginning	<u>0</u>		
 Unencumbered Cash, Ending	\$ <u><u>2,862</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

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Special Education Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Other Revenue - Local Sources	\$ 4,675	30,000	(25,325)
Transfer from General	278,841	272,670	6,171
Transfer from Supplemental General	<u>69,337</u>	<u>90,000</u>	<u>(20,663)</u>
Total Cash Receipts	<u>352,853</u>	<u>392,670</u>	<u>(39,817)</u>
Expenditures:			
Instruction	337,570	317,041	20,529
School Administration	0	30,000	(30,000)
Student Transportation Services	<u>3,356</u>	<u>12,254</u>	<u>(8,898)</u>
Total Expenditures	<u>340,926</u>	<u>359,295</u>	<u>(18,369)</u>
Cash Receipts Over (Under) Expenditures	11,927		
Unencumbered Cash, Beginning	<u>16,417</u>		
Unencumbered Cash, Ending	\$ <u>28,344</u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 11

Vocational Education Fund

Schedule of Cash Receipts and Expenditures

Actual and Budget

For the Year Ended June 30, 2012

	Actual	Budget	Variance Over (Under)
Cash Receipts:			
Reimbursed Expense	\$ 992	0	992
User Charges	335	25	310
Miscellaneous	2,426	200	2,226
Transfer from General	11,145	0	11,145
Transfer from Supplemental General	<u>55,830</u>	<u>88,000</u>	<u>(32,170)</u>
Total Cash Receipts	<u>70,728</u>	<u>88,225</u>	<u>(17,497)</u>
Expenditures:			
Instruction	54,559	66,080	(11,521)
Operations and Maintenance	5,854	13,000	(7,146)
Adjustments for Qualifying Budget Credits:			
Reimbursed Expense	<u>0</u>	<u>992</u>	<u>(992)</u>
Total Expenditures	<u>60,413</u>	<u>80,072</u>	<u>(19,659)</u>
Cash Receipts Over (Under) Expenditures	10,315		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u>10,315</u>		

UNIFIED SCHOOL DISTRICT NO. 212
Almena, Kansas
KPERS Special Retirement Contribution Fund
Schedule of Cash Receipts and Expenditures
Actual and Budget
For the Year Ended June 30, 2012

SCHEDULE 2
Page 12

	<u>Actual</u>	<u>Budget</u>	Variance Over (Under)
Cash Receipts:			
State Aid	\$ 145,995	<u>161,344</u>	<u>(15,349)</u>
Expenditures:			
Instruction	93,437	103,260	(9,823)
Student Support	4,380	4,840	(460)
Instructional Support	4,380	4,841	(461)
General Administration	9,490	10,487	(997)
School Administration	15,329	16,941	(1,612)
Operations and Maintenance	10,949	12,101	(1,152)
Student Transportation Services	730	807	(77)
Food Service	<u>7,300</u>	<u>8,067</u>	<u>(767)</u>
Total Expenditures	<u>145,995</u>	<u>161,344</u>	<u>(15,349)</u>
Cash Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	<u>0</u>		
Unencumbered Cash, Ending	\$ <u><u>0</u></u>		

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Federal Funds

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

SCHEDULE 2

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	ARRA Title I	Title I 12-212	Title I 11-212	Title II Part A 12-212	Title II Part A 11-212	ARRA Title II Part D	Small Rural School	Total	Budget*	Variance Over (Under)
Cash Receipts:										
Federal Aid	\$ 0	0	32,846	1,484	5,398	0	18,213	57,941	125,400	(67,459)
Expenditures:										
Instruction	3,300	5,312	38,814	492	8,307	373	18,213	74,811	114,900	(40,089)
Student Support Services	0	0	143	0	0	0	0	143	0	143
Instructional Support Services	0	0	0	0	200	0	0	200	18,400	(18,200)
Other	0	0	1,532	1,443	0	0	0	2,975	0	2,975
Total Expenditures	3,300	5,312	40,489	1,935	8,507	373	18,213	78,129	133,300	(55,171)
Cash Receipts Over (Under) Expenditures	(3,300)	(5,312)	(7,643)	(451)	(3,109)	(373)	0	(20,188)		
Unencumbered Cash, Beginning	3,300	0	7,643	1,444	3,109	373	0	15,869		
Unencumbered Cash, Ending	\$ 0	(5,312)	0	993	0	0	0	(4,319)		

* Exempt from Budget Law per K.S.A. 12-1663.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 2

Page 14

Gifts and Grants Funds

Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

	Memorials and Donations	Kansas Coordinated School Health	Library Grant	Total	Budget*	Variance Over (Under)
Cash Receipts:						
Donations and Grants	\$ <u>50</u>	<u>2,568</u>	<u>0</u>	<u>2,618</u>	<u>0</u>	<u>2,618</u>
Expenditures:						
Instruction	<u>0</u>	<u>2,245</u>	<u>96</u>	<u>2,341</u>	<u>0</u>	<u>2,341</u>
Cash Receipts Over (Under) Expenditures	50	323	(96)	277		
Unencumbered Cash, Beginning	<u>999</u>	<u>174</u>	<u>1,332</u>	<u>2,505</u>		
Unencumbered Cash, Ending	\$ <u><u>1,049</u></u>	<u><u>497</u></u>	<u><u>1,236</u></u>	<u><u>2,782</u></u>		

* Exempt from Budget Law per K.S.A. 79-2925 and 12-16,111.

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

Any Non-budgeted Fund

Schedule of Cash Receipts and Expenditures

Actual

For the Year Ended June 30, 2012

SCHEDULE 2

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	Contingency Reserve	Textbook Rental and Student Material Revolving	Box Tops for Education	Maxine Sebelius Memorial Scholarship
Cash Receipts:				
Fees	\$ 0	4,691	0	0
Donations	0	0	640	0
Transfer from General	61,009	0	0	0
Transfer from Supplemental General	<u>0</u>	<u>6,000</u>	<u>0</u>	<u>0</u>
Total Cash Receipts	<u>61,009</u>	<u>10,691</u>	<u>640</u>	<u>0</u>
Expenditures:				
Operations & Maintenance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Receipts Over (Under) Expenditures	61,009	10,691	640	0
Unencumbered Cash, Beginning	<u>104,031</u>	<u>6,350</u>	<u>2,630</u>	<u>14,000</u>
Unencumbered Cash, Ending	\$ <u><u>165,040</u></u>	<u><u>17,041</u></u>	<u><u>3,270</u></u>	<u><u>14,000</u></u>

UNIFIED SCHOOL DISTRICT NO. 212

SCHEDULE 3

Almena, Kansas

Agency Funds

Summary of Cash Receipts and Disbursements

For the Year Ended June 30, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disburse- ments	Ending Cash Balance
Student Organization Funds:				
Junior High:				
Service Club	\$ 3,366	8,741	9,734	2,373
Fifth Grade Class	<u>153</u>	<u>916</u>	<u>62</u>	<u>1,007</u>
Total Junior High	<u>3,519</u>	<u>9,657</u>	<u>9,796</u>	<u>3,380</u>
High School:				
Student Council	4,928	1,270	2,555	3,643
Kayettes	368	3,293	2,967	694
Cheerleaders	154	2,828	1,616	1,366
Hi Lighters	323	722	502	543
FFA	4,196	12,388	12,908	3,676
Class of 2004	99	0	0	99
Class of 2005	28	0	0	28
Class of 2006	79	0	0	79
Class of 2007	129	0	0	129
Class of 2008	105	0	0	105
Class of 2009	939	0	0	939
Class of 2010	60	0	0	60
Class of 2011	626	0	0	626
Class of 2012	1,072	547	1,085	534
Class of 2013	1,995	15,507	17,296	206
Class of 2014	1,505	527	123	1,909
Class of 2015	56	2,915	0	2,971
Class of 2016	0	389	0	389
Yearbook	5,093	7,032	4,098	8,027
Scholars Bowl	10	0	0	10
Dance Team	5,236	5,690	4,268	6,658
Drama Club	696	321	392	625
Technology Club	1,203	598	912	889
FCCLA	66	0	0	66
Volleyball Club	486	0	0	486
National Motor Club	<u>378</u>	<u>2,500</u>	<u>626</u>	<u>2,252</u>
Total High School	<u>29,830</u>	<u>56,527</u>	<u>49,348</u>	<u>37,009</u>
Other Agency Funds:				
Sales Tax	<u>0</u>	<u>2,888</u>	<u>2,888</u>	<u>0</u>
Total Other Agency Funds	<u>0</u>	<u>2,888</u>	<u>2,888</u>	<u>0</u>
Total Agency Funds	\$ <u>33,349</u>	<u>69,072</u>	<u>62,032</u>	<u>40,389</u>

UNIFIED SCHOOL DISTRICT NO. 212

Almena, Kansas

SCHEDULE 4

District Activity Funds

Schedule of Cash Receipts, Expenditures and Unencumbered Cash

For the Fiscal Year Ended June 30, 2012

Funds	Beginning	Prior Year			Ending	Add	Ending
	Unencumbered	Cancelled	Cash	Expenditures	Unencumbered	Outstanding	
	Cash Balance	Encumbrances	Receipts		Cash Balance	Encumbrances	Cash Balance
						and Accounts	
						Payable	
Junior High School Athletics	\$ 605	0	3,731	3,327	1,009	0	1,009
Senior High School Athletics	4,741	0	20,923	16,870	8,794	0	8,794
Greenhouse	42	0	0	0	42	0	42
Total District Activity Funds	\$ <u>5,388</u>	<u>0</u>	<u>24,654</u>	<u>20,197</u>	<u>9,845</u>	<u>0</u>	<u>9,845</u>