

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

FINANCIAL STATEMENTS  
For the fiscal year ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

FINANCIAL STATEMENTS  
For the fiscal year ended June 30, 2012

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UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

FINANCIAL SECTION

## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Unified School District No. 217  
Rolla, Kansas 67954

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 217, 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 did not audit the financial statements of the Rolla Recreation Commission, which reflect unencumbered cash of \$77,997 as of June 30, 2012, and total receipts of \$156,011 for the year then ended. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Rolla Recreation Commission in the component unit section, is based solely on the report of the other auditors.

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 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 and the report of the other auditors 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 the School District as of June 30, 2012, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

The Board of Education  
Unified School District No. 217  
Rolla, Kansas 67954

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In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 217, 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, schedule of cash receipts and expenditures-agency funds, schedule of district activity funds and schedule of component units (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 16, 2012

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, 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>Outstanding</u> <u>Encumbrances</u> <u>&amp; Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:							
General Fund	\$ 1,596	-	\$1,668,408	\$1,670,004	\$ -	\$ 375	\$ 375
Supplemental General	69,683	-	636,288	586,900	119,071	-	119,071
Special Revenue Funds:							
Summer School	1,006	-	-	1,006	-	-	-
Adult Education	18,369	-	-	1,993	16,376	-	16,376
Capital Outlay	3,082,530	-	373,727	456,015	3,000,242	1,022	3,001,264
Driver Training	24,982	-	4,015	5,760	23,237	-	23,237
Bilingual	372	-	45,000	45,372	-	-	-
Food Service	30,595	-	137,930	145,230	23,295	-	23,295
Professional Development	11,469	-	-	2,684	8,785	-	8,785
Special Education	106,039	-	168,981	167,261	107,759	-	107,759
Vocational Education	6	-	140,000	140,006	-	-	-
KPERS Retirement	-	-	184,848	184,848	-	-	-
Recreation Commission General	18,899	-	135,583	135,000	19,482	-	19,482
Recreation Comm. Employees' Benefits	3,477	-	10,142	10,000	3,619	-	3,619
Title II Improving Teacher Quality	7,059	-	9,156	13,277	2,938	-	2,938
Title I Low Income	567	-	40,619	40,619	567	-	567
Reap	-	-	23,197	23,197	-	-	-
At Risk	3,676	-	131,384	135,060	-	-	-
Contingency Reserve	109,337	-	-	13,088	96,249	-	96,249
Gifts and Donations	1,289	-	105	627	767	-	767
21st CCLC Grant	-	-	100,170	89,635	10,535	6,933	17,468
Irma Kraber Memorial	105	-	-	-	105	-	105
District Activity Funds	3,747	-	82,206	86,341	(388)	-	(388)
Debt Service Fund – Bond and Interest	737,143	-	295,340	500,215	532,268	-	532,268
Total Primary Government	<u>\$4,231,946</u>	<u>-</u>	<u>\$4,187,099</u>	<u>\$4,454,138</u>	<u>\$3,964,907</u>	<u>\$ 8,330</u>	<u>\$3,973,237</u>
Component Units – Recreation Commission:							
General Fund	\$ 64,287	-	\$ 146,011	\$ 141,462	\$ 68,836	\$ 8,294	\$ 77,130
Employees' Benefits	12,128	-	10,000	12,967	9,161	1,263	10,424
Total Component Units	<u>\$ 76,415</u>	<u>-</u>	<u>\$ 156,011</u>	<u>\$ 154,429</u>	<u>\$ 77,997</u>	<u>\$ 9,557</u>	<u>\$ 87,554</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$4,308,361</u>	<u>-</u>	<u>\$4,343,110</u>	<u>\$4,608,567</u>	<u>\$4,042,904</u>	<u>\$ 17,887</u>	<u>\$4,060,791</u>

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

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Statement 1  
(Continued)

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

Composition of Cash:			
Cash in Checking:			
Board account	\$1,269,952		
Petty cash	800		
Activity Fund	<u>19,322</u>	\$1,290,074	
Investments and Time Deposits:			
Board account		<u>2,702,768</u>	
Total Primary Government			\$3,992,842
Component Unit:			
Recreation Commission:			
Cash in savings	\$ 50,527		
Cash in checking	<u>37,027</u>	87,554	
Agency Funds			<u>(19,605)</u>
Total Reporting Entity (Excluding Agency Funds)			<u>\$4,060,791</u>

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



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2012

Note 1: Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 217 is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District No. 217 (the primary government) and its component unit. The component unit is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Discretely Presented Component Unit

The component unit section of the financial statements includes the financial data of the discretely presented component unit. This component unit is reported separately to emphasize that it is legally separate from the District. Four of the five members of the governing body of this component unit are appointed by the School District.

Recreation Commission – The Rolla Recreation Commission oversees recreational activities. The Recreation Commission can sue and be sued, but acquisition of real property by the Commission must be approved by the School District. The School District levies taxes for the Recreation Commission. Bond issuances must be approved by the School District. The Recreation Commission financial statements are presented on the modified accrual basis of accounting, which has been converted to cash basis for purposes of inclusion in the District's summary financial statements.

Complete financial statements of the Rolla Recreation Commission may be obtained as follows:

Rolla Recreation Commission  
303 Washington  
Rolla, Kansas 67954

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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.

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.

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting (Continued)

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 Generally Accepted Accounting Principles

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. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

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 cash deposits".

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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.

Unencumbered Cash Balances

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

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 2: Transfers

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	At Risk	KSA 72-7063	\$ 71,384
	Bilingual	KSA 72-7063	45,000
	Special Education	KSA 72-7063	126,770
	Food Service	KSA 72-7063	35,712
	Vocational Education	KSA 72-7063	<u>140,000</u>
	Total		<u>\$418,866</u>
Supplemental General Fund	At Risk	KSA 72-7063	<u>\$ 60,000</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:

- a. Preparation of the budget for the succeeding fiscal year ending June 30 on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- d. 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.

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012  
(Continued)

Note 3: Budgets (Continued)

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. 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.

Note 4: Defined Benefit Pension Plan

Unified School District No. 217 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.

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 4: Defined Benefit Pension Plan (Continued)

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, 2011, 2010 and 2009 were \$253,834,044, \$140,318,394 and \$242,777,363, respectively.

Note 5: Vacation and Sick Pay

The District's policy regarding vacations permits a maximum of three weeks vacation for administration personnel. Support staff are allowed a maximum of two weeks unless employed by the District for more than ten years, at which time vacation is increased to three weeks. Administration, faculty, and support staff earn two personal days and ten sick days per year. The maximum accumulation of sick leave is ninety days. Accumulation of personal days is six days for administration and four days for faculty and support staff. Upon termination, retirement, or resignation, no unused vacation, personal leave, or sick leave days are paid. The District does not accrue compensated absences. These costs are expensed as paid.

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. 217  
Rolla, Kansas

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

(Continued)

Note 7: Compliance with Kansas Statutes

Contrary to the provisions of KSA 10-1113, the district activity fund created indebtedness in excess of available cash.

Note 8: Contingent Liabilities

Unified School District No. 217 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 16, 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. 217. 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. 217 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. 217 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Unified School District No. 217'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. 217 has no investment policy that would further limit its investment choices.



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, 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. 217 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. 217's deposits may not be returned to it. State statutes require Unified School District No. 217'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. 217's carrying amount of deposits was \$3,992,843 and the bank balance was \$4,107,550. Of the bank balance, \$750,000 was covered by federal depository insurance, \$3,357,550 was collateralized with securities held by the pledging financial institutions' agents in Unified School District No. 217'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. 217 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. 217  
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NOTES TO THE FINANCIAL STATEMENTS  
June 30, 2012  
(Continued)

Note 10: Long-Term Debt

Changes in long-term liabilities for Unified School District No. 217 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	3.4-4.2%	05/01/02	\$4,000,000	09/01/12	<u>\$960,000</u>	<u>-</u>	<u>\$470,000</u>	<u>\$(470,000)</u>	<u>\$490,000</u>	<u>\$30,215</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>Thereafter</u>	<u>Total</u>
General Obligation Bonds:			
Principal	\$490,000	-	\$490,000
Interest	<u>10,290</u>	<u>-</u>	<u>10,290</u>
Total	<u>\$500,290</u>	<u>-</u>	<u>\$500,290</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

SUPPLEMENTAL SCHEDULES

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, 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	\$1,805,328	\$ (135,324)	\$1,670,004	\$1,670,004	\$ -
Supplemental General	631,718	(44,818)	586,900	586,900	-
Special Revenue Funds:					
Summer School	1,006	-	1,006	1,006	-
Adult Education	2,660	-	2,660	1,993	667
Capital Outlay	1,000,000	-	1,000,000	456,015	543,985
Driver Training	6,850	-	6,850	5,760	1,090
Bilingual	45,372	-	45,372	45,372	-
Food Service	176,502	-	176,502	145,230	31,272
Professional Development	11,469	-	11,469	2,684	8,785
Special Education	212,123	-	212,123	167,261	44,862
Vocational Education	140,006	-	140,006	140,006	-
KPERs Retirement Contribution	206,393	-	206,393	184,848	21,545
At Risk	135,060	-	135,060	135,060	-
Recreation Commission General	135,000	-	135,000	135,000	-
Recreation Commission					
Employees' Benefits	10,000	-	10,000	10,000	-
Bond and Interest	500,215	-	500,215	500,215	-

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2

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

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-1

GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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	\$1,334,303	\$1,197,248	\$ 137,055	\$1,394,353
Delinquent	7,647	1,820	5,827	6,625
In lieu of taxes	2,112	-	2,112	2,392
State Sources:				
Mineral production tax	117,456	100,000	17,456	119,787
Special Education Aid	126,770	134,673	(7,903)	118,751
State aid	79,242	369,991	(290,749)	50,656
Federal Sources:				
ARRA Stabilization Funds	-	-	-	34,285
Education Jobs Fund	878	-	878	60,032
Total cash receipts	<u>\$1,668,408</u>	<u>\$1,803,732</u>	<u>\$ (135,324)</u>	<u>\$1,786,881</u>
<u>Expenditures and Transfers Subject</u>				
<u>to Legal Maximum Budget</u>				
Instruction	\$ 487,101	\$ 529,811	\$ 42,710	\$ 580,812
Instructional support staff	46,433	54,200	7,767	47,779
General administration	205,516	159,800	(45,716)	167,085
School administration	138,910	163,100	24,190	140,838
Operations and maintenance	287,000	329,160	42,160	341,460
Transportation	75,032	91,200	16,168	101,956
Other support services	11,146	12,000	854	14,652
ARRA Teacher salaries	-	-	-	34,285
Education Jobs Fund	-	-	-	60,032
Transfers	418,866	466,057	47,191	316,216
Adjustment to comply with				
legal max	-	(135,324)	(135,324)	-
Total expenditures and transfers subject	<u>\$1,670,004</u>	<u>\$1,670,004</u>	<u>-</u>	<u>\$1,805,115</u>
to legal maximum budget				
Receipts over (under) expenditures	\$ (1,596)			\$ (18,234)
Unencumbered Cash, Beginning	1,596			18,235
Prior year cancelled encumbrances	-			1,595
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 1,596</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-2

SUPPLEMENTAL GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Tax Levied:				
Current	\$624,515	\$553,033	\$ 71,482	\$606,539
Delinquent	3,364	794	2,570	2,382
In lieu of taxes	912	-	912	736
Motor vehicle tax	<u>7,497</u>	<u>8,207</u>	<u>(710)</u>	<u>6,864</u>
Total cash receipts	<u>\$636,288</u>	<u>\$562,034</u>	<u>\$ 74,254</u>	<u>\$616,521</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$526,900	\$571,718	\$ 44,818	\$471,264
Transfers	60,000	60,000	-	142,234
Adjustment to comply with legal max	<u>-</u>	<u>(44,818)</u>	<u>(44,818)</u>	<u>-</u>
Total expenditures and transfers subject to legal maximum budget	<u>\$586,900</u>	<u>\$586,900</u>	<u>-</u>	<u>\$613,498</u>
Receipts over (under) expenditures	\$ 49,388			\$ 3,023
Unencumbered Cash, Beginning	<u>69,683</u>			<u>66,660</u>
Unencumbered Cash, Ending	<u>\$119,071</u>			<u>\$ 69,683</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-3

SUMMER SCHOOL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$ 69	\$ 1,006	\$ 937	\$ 5,925
Operations and maintenance	<u>937</u>	<u>-</u>	<u>(937)</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$ 1,006</u>	<u>\$ 1,006</u>	<u>-</u>	<u>\$ 5,925</u>
Receipts over (under) expenditures	\$ (1,006)			\$ (5,925)
Unencumbered Cash, Beginning	<u>1,006</u>			<u>6,931</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 1,006</u>



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-4

ADULT EDUCATION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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>	\$ -	<u>-</u>	<u>-</u>	\$ -
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>1,993</u>	\$ <u>2,660</u>	\$ <u>667</u>	<u>1,825</u>
Receipts over (under) expenditures	\$ (1,993)			\$ (1,825)
Unencumbered Cash, Beginning	<u>18,369</u>			<u>20,194</u>
Unencumbered Cash, Ending	\$ <u>16,376</u>			\$ <u>18,369</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-5

CAPITAL OUTLAY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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	\$ 332,252	\$ 303,202	\$ 29,050	\$ 351,889
Delinquent	2,109	460	1,649	1,763
In lieu of tax	528	-	528	551
Motor vehicle tax	5,016	5,634	(618)	4,768
Interest on idle funds	9,393	42,000	(32,607)	42,133
Miscellaneous income	<u>24,429</u>	<u>-</u>	<u>24,429</u>	<u>2,867</u>
Total cash receipts	<u>\$ 373,727</u>	<u>\$ 351,296</u>	<u>\$ 22,431</u>	<u>\$ 403,971</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$ 25,406	\$ 40,000	\$ 14,594	\$ 26,012
General administration	1,030	7,000	5,970	18,741
Support services	-	10,000	10,000	846
Central services	769	3,000	2,231	26,603
Operations and maintenance	125,512	100,000	(25,512)	72,990
Transportation	1,698	200,000	198,302	-
Land improvement	180,634	80,000	(100,634)	101,157
New building acquisition/ construction	339	370,000	369,661	4,103
Building improvements	294	155,000	154,706	157,470
Repair and remodeling building	118,698	-	(118,698)	-
Other	<u>1,635</u>	<u>35,000</u>	<u>33,365</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$ 456,015</u>	<u>\$1,000,000</u>	<u>\$ 543,985</u>	<u>\$ 407,922</u>
Receipts over (under) expenditures	\$ (82,288)			\$ (3,951)
Unencumbered Cash, Beginning	<u>3,082,530</u>			<u>3,086,481</u>
Unencumbered Cash, Ending	<u>\$3,000,242</u>			<u>\$3,082,530</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-6

DRIVER TRAINING FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 tuition	\$ 2,565	\$ -	\$ 2,565	\$ 3,394
State Sources:				
State safety aid	<u>1,450</u>	<u>1,258</u>	<u>192</u>	<u>1,258</u>
Total cash receipts	<u>\$ 4,015</u>	<u>\$ 1,258</u>	<u>\$ 2,757</u>	<u>\$ 4,652</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$ 5,091	\$ 5,850	\$ 759	\$ 2,424
Vehicle operations and maintenance	<u>669</u>	<u>1,000</u>	<u>331</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$ 5,760</u>	<u>\$ 6,850</u>	<u>\$ 1,090</u>	<u>\$ 2,424</u>
Receipts over (under) expenditures	\$ (1,745)			\$ 2,228
Unencumbered Cash, Beginning	<u>24,982</u>			<u>22,754</u>
Unencumbered Cash, Ending	<u>\$ 23,237</u>			<u>\$ 24,982</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-7

BILINGUAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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>				
Transfers:				
General Fund	\$ 45,000	\$ <u>45,000</u>	<u>-</u>	\$ 35,000
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>45,372</u>	\$ <u>45,372</u>	<u>-</u>	<u>45,818</u>
Receipts over (under) expenditures	\$ (372)			\$ (10,818)
Unencumbered Cash, Beginning	<u>372</u>			<u>11,190</u>
Unencumbered Cash, Ending	<u>-</u>			\$ <u>372</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-8

FOOD SERVICE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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:				
Charges for services	\$ 37,282	\$ 36,931	\$ 351	\$ 35,299
State Sources:				
School food assistance	6,892	888	6,004	5,135
Federal Sources:				
Child nutrition programs	58,044	63,626	(5,582)	63,792
Transfers:				
General Fund	35,712	75,000	(39,288)	28,965
Local option	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,134</u>
Total cash receipts	<u>\$137,930</u>	<u>\$176,445</u>	<u>\$ (38,515)</u>	<u>\$141,325</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Operations and maintenance	\$ 11,618	\$ 29,302	\$ 17,684	\$ 5,854
Food service operations	<u>133,612</u>	<u>147,200</u>	<u>13,588</u>	<u>144,161</u>
Total expenditures and transfers subject to budget	<u>\$145,230</u>	<u>\$176,502</u>	<u>\$ 31,272</u>	<u>\$150,015</u>
Receipts over (under) expenditures	\$ (7,300)			\$ (8,690)
Unencumbered Cash, Beginning	<u>30,595</u>			<u>39,285</u>
Unencumbered Cash, Ending	<u>\$ 23,295</u>			<u>\$ 30,595</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-9

PROFESSIONAL DEVELOPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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>	\$ -	<u>-</u>	<u>-</u>	\$ -
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Other supplemental services	<u>2,684</u>	<u>\$ 11,469</u>	<u>\$ 8,785</u>	<u>9,139</u>
Receipts over (under) expenditures	\$ (2,684)			\$ (9,139)
Unencumbered Cash, Beginning	<u>11,469</u>			<u>20,608</u>
Unencumbered Cash, Ending	<u>\$ 8,785</u>			<u>\$ 11,469</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-10

SPECIAL EDUCATION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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	\$ 42,211	\$ 34,000	\$ 8,211	\$ 33,429
Transfers:				
General Fund	<u>126,770</u>	<u>134,673</u>	<u>(7,903)</u>	<u>118,751</u>
Total cash receipts	<u>\$168,981</u>	<u>\$168,673</u>	<u>\$ 308</u>	<u>\$152,180</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	\$167,046	\$211,908	\$ 44,862	\$161,042
Student transportation services	<u>215</u>	<u>215</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers subject to budget	<u>\$167,261</u>	<u>\$212,123</u>	<u>\$ 44,862</u>	<u>\$161,042</u>
Receipts over (under) expenditures	\$ 1,720			\$ (8,862)
Unencumbered Cash, Beginning	<u>106,039</u>			<u>114,901</u>
Unencumbered Cash, Ending	<u>\$107,759</u>			<u>\$106,039</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-11

KPERS RETIREMENT CONTRIBUTION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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>
Contribution	\$184,848	<u>\$206,393</u>	<u>\$ (21,545)</u>	\$112,170
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
KPERS payment	<u>184,848</u>	<u>\$206,393</u>	<u>\$ 21,545</u>	<u>112,170</u>
Receipts over (under) expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-12

VOCATIONAL EDUCATION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Fund	\$140,000	\$140,000	-	\$ -
Local option	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,100</u>
Total cash receipts	\$140,000	<u>\$140,000</u>	<u>-</u>	\$134,100
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>140,006</u>	<u>\$140,006</u>	<u>-</u>	<u>134,094</u>
Receipts over (under) expenditures	\$ (6)			\$ 6
Unencumbered Cash, Beginning	<u>6</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 6</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-13

AT RISK FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Fund	\$ 71,384	\$ 71,384	-	\$133,500
Local option	<u>60,000</u>	<u>60,000</u>	<u>-</u>	<u>-</u>
Total cash receipts	\$131,384	<u>\$131,384</u>	<u>-</u>	\$133,500
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Instruction	<u>135,060</u>	<u>\$135,060</u>	<u>-</u>	<u>135,977</u>
Receipts over (under) expenditures	\$ (3,676)			\$ (2,477)
Unencumbered Cash, Beginning	<u>3,676</u>			<u>6,153</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 3,676</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-14

BOND AND INTEREST FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Tax Levied:				
Current	\$ 284,906	\$260,881	\$ 24,025	\$485,653
Delinquent	2,835	636	2,199	2,392
In lieu of taxes	729	-	729	750
Motor vehicle tax	<u>6,870</u>	<u>7,707</u>	<u>(837)</u>	<u>6,602</u>
Total cash receipts	<u>\$ 295,340</u>	<u>\$269,224</u>	<u>\$ 26,116</u>	<u>\$495,397</u>
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Principal	\$ 470,000	\$470,000	-	\$450,000
Interest	<u>30,215</u>	<u>30,215</u>	<u>-</u>	<u>48,850</u>
Total expenditures and transfers subject to budget	<u>\$ 500,215</u>	<u>\$500,215</u>	<u>-</u>	<u>\$498,850</u>
Receipts over (under) expenditures	\$ (204,875)			\$ (3,453)
Unencumbered Cash, Beginning	<u>737,143</u>			<u>740,596</u>
Unencumbered Cash, Ending	<u>\$ 532,268</u>			<u>\$737,143</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-15

RECREATION COMMISSION GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Tax Levied:				
Current	\$132,524	\$120,978	\$ 11,546	\$140,671
Delinquent	842	184	658	705
In lieu of taxes	211	-	211	220
Motor vehicle tax	<u>2,006</u>	<u>2,253</u>	<u>(247)</u>	<u>1,907</u>
Total cash receipts	\$135,583	<u>\$123,415</u>	<u>\$ 12,168</u>	\$143,503
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriation	<u>135,000</u>	<u>\$135,000</u>	<u>-</u>	<u>151,000</u>
Receipts over (under) expenditures	\$ 583			\$ (7,497)
Unencumbered Cash, Beginning	<u>18,899</u>			<u>26,396</u>
Unencumbered Cash, Ending	<u>\$ 19,482</u>			<u>\$ 18,899</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-16

RECREATION COMMISSION EMPLOYEES' BENEFITS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
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 Tax Levied:				
Current	\$ 9,964	\$ 9,097	\$ 867	\$ 8,369
Delinquent	48	11	37	40
In lieu of tax	13	-	13	12
Motor vehicle tax	<u>117</u>	<u>130</u>	<u>(13)</u>	<u>111</u>
Total cash receipts	\$ 10,142	\$ <u>9,238</u>	\$ <u>904</u>	\$ 8,532
<u>Expenditures and Transfers</u>				
<u>Subject to Budget</u>				
Appropriation	<u>10,000</u>	\$ <u>10,000</u>	<u>-</u>	<u>10,000</u>
Receipts over (under) expenditures	\$ 142			\$ (1,468)
Unencumbered Cash, Beginning	<u>3,477</u>			<u>4,945</u>
Unencumbered Cash, Ending	\$ <u>3,619</u>			\$ <u>3,477</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2  
(Continued)

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

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-17

TITLE II IMPROVING TEACHER QUALITY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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>9,156</u>	\$ <u>10,190</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 10,495	\$ 6,224
Professional development	<u>2,782</u>	<u>-</u>
Total expenditures and transfers	\$ <u>13,277</u>	\$ <u>6,224</u>
Receipts over (under) expenditures	\$ (4,121)	\$ 3,966
Unencumbered Cash, Beginning	7,059	2,541
Prior year cancelled encumbrances	<u>-</u>	<u>552</u>
Unencumbered Cash, Ending	\$ <u>2,938</u>	\$ <u>7,059</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-18

TITLE I LOW INCOME FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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>40,619</u>	\$ <u>39,747</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 40,619	\$ 35,778
ARRA Instruction	<u>-</u>	<u>13,081</u>
Total expenditures and transfers	\$ <u>40,619</u>	\$ <u>48,859</u>
Receipts over (under) expenditures	\$ -	\$ (9,112)
Unencumbered Cash, Beginning	567	7,928
Prior year cancelled encumbrances	<u>-</u>	<u>1,751</u>
Unencumbered Cash, Ending	\$ <u><u>567</u></u>	\$ <u><u>567</u></u>



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-19

CONTINGENCY RESERVE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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>		
Instruction	<u>13,088</u>	<u>689</u>
Receipts over (under) expenditures	\$ (13,088)	\$ (689)
Unencumbered Cash, Beginning	<u>109,337</u>	<u>110,026</u>
Unencumbered Cash, Ending	<u>\$ 96,249</u>	<u>\$109,337</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-20

GIFTS AND DONATIONS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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:		
Gifts and donations	\$ 105	\$ 550
<u>Expenditures and Transfers</u>		
Donor directed expenditures	<u>627</u>	<u>-</u>
Receipts over (under) expenditures	\$ (522)	\$ 550
Unencumbered Cash, Beginning	<u>1,289</u>	<u>739</u>
Unencumbered Cash, Ending	\$ <u>767</u>	\$ <u>1,289</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-21

IRMA KRABER MEMORIAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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>	<u>-</u>	<u>-</u>
Receipts over (under) expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>105</u>	<u>105</u>
Unencumbered Cash, Ending	<u>\$ 105</u>	<u>\$ 105</u>

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Rolla, Kansas

Schedule 2-22

REAP FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES – 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>		
Reap Grant	\$ 23,197	\$ 23,717
<u>Expenditures and Transfers</u>		
Instruction	<u>23,197</u>	<u>11,337</u>
Receipts over (under) expenditures	-	\$ 12,380
Unencumbered Cash, Beginning	<u>-</u>	<u>(12,380)</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 2-23

21ST CCLC GRANT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET

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	\$100,000	-
Donations	<u>170</u>	<u>-</u>
Total cash receipts	<u>\$100,170</u>	<u>-</u>
<u>Expenditures and Transfers</u>		
Instruction	\$ 44,489	-
Support services	2,612	-
General administration	7,184	-
Operation and maintenance	21,542	-
Student transportation	2,444	-
Professional development	8,692	-
Food services	<u>2,672</u>	<u>-</u>
Total expenditures and transfers	<u>\$ 89,635</u>	<u>-</u>
Receipts over (under) expenditures	\$ 10,535	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 10,535</u>	<u>-</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 3

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

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 3

AGENCY FUNDS  
SUMMARY 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:				
Class of 2011	\$ 19	\$ -	\$ -	\$ 19
Class of 2012	15,409	12,465	27,874	-
Class of 2013	1,347	38,435	26,919	12,863
Class of 2014	29	1,724	130	1,623
Class of 2015	-	2,390	1,187	1,203
Science Fair	59	-	59	-
Junior high cheerleaders	427	5,419	5,675	171
High school cheerleaders	1,021	8,425	7,187	2,259
Junior high student council	115	150	29	236
High school student council	1,950	3,028	4,233	745
FCA	44	-	-	44
Yearbook	18,636	4,971	23,607	-
Library	578	-	578	-
Girls HS Basketball	283	250	182	351
Boys HS Basketball	<u>91</u>	<u>300</u>	<u>300</u>	<u>91</u>
Total Student Organization Funds	<u>\$ 40,008</u>	<u>\$ 77,557</u>	<u>\$ 97,960</u>	<u>\$ 19,605</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 4

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



UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, 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>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>
Gate receipts	\$ <u>3,747</u>	\$ <u>82,206</u>	\$ <u>86,341</u>	\$ <u>(388)</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 5

COMPONENT UNITS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES  
AND CHANGES IN UNENCUMBERED CASH  
For the fiscal year ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 5-1

UNIFIED SCHOOL DISTRICT NO. 217  
RECREATION COMMISSION  
GENERAL FUND  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES  
AND CHANGES IN UNENCUMBERED CASH  
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>		
Appropriation	\$135,000	\$151,000
Concession/Program revenue	10,949	9,227
Interest	<u>62</u>	<u>143</u>
Total cash receipts	<u>\$146,011</u>	<u>\$160,370</u>
<u>Expenditures and Transfers</u>		
Salaries	\$ 68,629	\$ 87,897
Utilities	9,665	21,943
Concessions	6,162	6,283
Other activities	38,596	68,619
Capital outlay	5,994	6,357
Insurance	<u>12,416</u>	<u>13,537</u>
Total expenditures subject to budget	<u>\$141,462</u>	<u>\$204,636</u>
Receipts over (under) expenditures	\$ 4,549	\$ (44,266)
Unencumbered Cash, Beginning	<u>64,287</u>	<u>108,553</u>
Unencumbered Cash, Ending	<u>\$ 68,836</u>	<u>\$ 64,287</u>

UNIFIED SCHOOL DISTRICT NO. 217  
Rolla, Kansas

Schedule 5-2

UNIFIED SCHOOL DISTRICT NO. 217  
RECREATION COMMISSION  
EMPLOYEES' BENEFITS FUND  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES  
AND CHANGES IN UNENCUMBERED CASH  
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>		
Appropriations	\$ 10,000	\$ 10,000
<u>Expenditures and Transfers</u>		
Employees' Benefits	<u>12,967</u>	<u>14,233</u>
Receipts over (under) expenditures	\$ (2,967)	\$ (4,233)
Unencumbered Cash, Beginning	<u>12,128</u>	<u>16,361</u>
Unencumbered Cash, Ending	\$ <u>9,161</u>	\$ <u>12,128</u>