

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267  
ANDALE, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2012**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
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**JUNE 30, 2012**

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Renwick Unified School District No. 267  
Andale, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended **June 30, 2012**.

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

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 and Accounting Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Board of Education  
Renwick Unified School District No. 267**

As described in Note 1 of the financial statement, the financial statement is prepared by **Renwick Unified School District No. 267, Andale, Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 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 significance 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 **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2012**, or the changes in its financial position and cash flows for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2012**, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide 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, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the regulatory 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 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 taken as a whole.

**Board of Education  
Renwick Unified School District No. 267**

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated October 31, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

  
Busby Ford & Reimer, LLC  
January 3, 2013

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered		Add Outstanding Encumbrances and Accounts Payable		Ending Cash Balance	
	Cash Balance		Encumbrances				Cash Balance		Payable			
General Fund	\$	0	\$	0	\$	10,766,689	\$	0	\$	53,403	\$	53,403
Special Purpose Funds												
Supplemental General		198,842		0		3,760,889		273,237		0		273,237
At Risk (K-12)		0		0		412,961		0		0		0
Capital Outlay		748,539		0		680,572		878,337		1,000		879,337
Driver Training		49,429		0		37,742		37,726		0		37,726
Food Service		42,846		0		784,111		25,001		0		25,001
Professional Development		75		0		8,000		1,068		250		1,318
Special Education		226,225		0		2,906,953		814,128		0		814,128
Vocational Education		0		0		440,000		417		10,107		10,524
KPERS Contribution		0		0		938,158		0		0		0
Federal Funds		8,532		0		150,237		5,237		0		5,237
Gifts and Grants		2,621		0		8,004		3,000		0		3,000
Contingency Reserve		550,000		0		250,000		800,000		0		800,000
Textbook and Student Material												
Revolving		147,369		0		90,157		104,499		15,471		119,970
Summer School		0		0		0		0		0		0
Garden Plain High School Activity		10,734		0		56,413		17,756		40		17,796
Andale High School Activity		17,142		0		73,505		18,240		0		18,240
District Activity Funds		53,315		0		124,407		74,706		0		74,706
Debt Service Fund												
Bond and Interest		2,668,090		0		2,963,869		2,729,051		0		2,729,051
Capital Projects		3,509		0		21		0		0		0
	\$	4,727,268	\$	0	\$	24,452,688	\$	5,782,403	\$	80,271	\$	5,862,674
Composition of Cash:												
Checking and Money Market Accounts												
Agency Funds												

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Renwick Unified School District No. 267** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andale, Colwich, Garden Plain, St. Joe, and St. Marks, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statements include all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

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

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Capital Projects Fund-To account for the financial resources segregated for the acquisition or construction of major capital facilities and improvements.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

The District has approved a resolution that is in compliance with K.S.A. 75-110a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, 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, 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 fixed 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, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), and debt service 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. There were no amendments 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.



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District 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 the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Summer School Fund	Garden Plain High School Activity Fund
Andale High School Activity Fund	District Activity Funds

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

**Note 2 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERs) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$938,158. These contributions are recorded in the KPERs Contribution Fund as receipts and expenditures.

**Note 4 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					
	General	At Risk (K-12)	Professional Development	Special Education	Vocational Education	Contingency Reserve
Transfer from:						
General Fund	\$ 0	\$ 412,961	\$ 8,000	\$ 2,856,756	\$ 440,000	\$ 250,000
Driver Training	18,000	0	0	0	0	0
	<u>\$ 18,000</u>	<u>\$ 412,961</u>	<u>\$ 8,000</u>	<u>\$ 2,856,756</u>	<u>\$ 440,000</u>	<u>\$ 250,000</u>
						<u>\$ 3,985,717</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 5 - 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 District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government 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. The rating of the District's investments is noted above.

*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 Government's deposits may 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%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$6,057,297 and the bank balance was \$6,175,748. The bank balance is held by three banks. Of the bank balance, \$794,741 was covered by depository insurance, and the remaining \$5,381,007 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 6 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Note 7 - Capital Projects:**

At year-end, capital project authorization compared with expenditures from inception are as follows:

	Project Authorization	Expenditures to Date
School Additions and Improvements	\$20,429,886	\$20,429,886

**Note 8 - Subsequent Events:**

The District has evaluated subsequent events through January 3, 2013, the date which the financial statements were available to be issued.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 9 - Postemployment 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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

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

The District has adopted an early retirement program. Under the program, a full-time employee must be at least 57 years of age with 15 or more years with the District and 7 or more years for administrators and not be eligible for full social security benefits to elect retirement under the program. For teachers, benefits include an annual amount equal to .93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11%. For administrators employed with the District no more than 14 years, benefits include an annual amount equal to the single health insurance premium, not to exceed \$250 per month. For administrators employed by the District more than 15 years, annual benefits are .93% of the sum of the administrative salary for each year of service in the District, to a maximum of 25.11% and not to exceed \$1,000 per month. These benefits are available for a maximum of five years or until the person becomes eligible for full social security benefits.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2012, was \$107,468 for 7 former employees.

**Note 10 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 9.77% of covered payroll for the year ended 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, equal to the required contributions for each year.

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 11 - Contingencies:**

Grant Programs

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

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. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**Note 12 - Long-Term Debt:**

Principal payments are due annually for general obligation bonds on November 1. Interest payments are due semi-annually on May 1 and November 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the 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>
General Obligation Bonds				
1999 Series	4.00 - 5.25	1/1/99	\$ 22,360,500	11/1/14
2005 Series	3.20 - 4.50	7/1/05	\$ 6,780,000	11/1/19
2008 Series	3.25 - 4.00	2/1/08	\$ 9,500,000	11/1/28
2009 Series	3.00 - 5.00	7/1/09	\$ 9,510,000	11/1/29
Capital Lease				
Energy Conservation Equipment	5.01	10/18/05	\$ 874,793	9/1/20

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
<b>General Obligation Bonds</b>					
1999 Series	\$ 4,300,000	\$ 0	\$ 1,000,000	\$ 3,300,000	\$ 197,506
2005 Series	6,780,000	0	0	6,780,000	274,930
2008 Series	9,170,000	0	340,000	8,830,000	332,747
2009 Series	9,510,000	0	360,000	9,150,000	404,725
	<u>29,760,000</u>	<u>0</u>	<u>1,700,000</u>	<u>28,060,000</u>	<u>1,209,908</u>
<b>Capital Lease</b>					
Energy Conservation Equipment	<u>651,004</u>	<u>0</u>	<u>51,792</u>	<u>599,212</u>	<u>32,687</u>
	<u>\$ 30,411,004</u>	<u>\$ 0</u>	<u>\$ 1,751,792</u>	<u>\$ 28,659,212</u>	<u>\$ 307,617</u>

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

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2013	\$ 1,835,000	\$ 54,389	\$ 1,889,389	\$ 1,125,959	\$ 30,090	\$ 1,156,049	\$ 3,045,438
2014	1,890,000	57,116	1,947,116	1,045,228	27,363	1,072,591	3,019,707
2015	1,970,000	59,980	2,029,980	960,912	24,499	985,411	3,015,391
2016	2,040,000	62,988	2,102,988	879,296	21,491	900,787	3,003,775
2017	2,130,000	66,146	2,196,146	803,125	18,333	821,458	3,017,604
2018 - 2022	8,940,000	298,593	9,238,593	2,756,731	39,322	2,796,053	12,034,646
2023 - 2027	5,850,000	0	5,850,000	1,373,019	0	1,373,019	7,223,019
2028 - 2032	<u>3,405,000</u>	<u>0</u>	<u>3,405,000</u>	<u>200,947</u>	<u>0</u>	<u>200,947</u>	<u>3,605,947</u>
	<u>\$ 28,060,000</u>	<u>\$ 599,212</u>	<u>\$ 28,659,212</u>	<u>\$ 9,145,217</u>	<u>\$ 161,098</u>	<u>\$ 9,306,315</u>	<u>\$ 37,965,527</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 13 - Beginning Unencumbered Cash:**

For prior periods K.S.A. 72-6417(d) and 72-6434(d) required the school district to record any payment of general state aid that was due to be paid during the month of June and was paid to the school district after June 30, as a receipt for the school year ending June 30. The previous statutory basis of accounting required the payment to be recorded when received. For years ending on or after June 30, 2012, the current regulatory basis includes such payments as received for the school year ending June 30. Beginning unencumbered cash has been restated to reflect such payments for June 30, 2011. The following reconciles the balances previously reported with the restated amounts:

	6/30/2011		6/30/2011
	Balance		Balance
	Previously	July State	Balance
	Reported	Aid Payment	Restated
General Fund	\$ (706,044)	\$ 706,044	\$ 0
Supplemental General Fund	101,601	97,241	198,842
	<u>\$ (604,443)</u>	<u>\$ 803,285</u>	<u>\$ 198,842</u>



## **SUPPLEMENTARY INFORMATION**

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
General Fund	\$ 10,850,078	\$ (464,672)	\$ 381,283	\$ 10,766,689	\$ 10,766,689	\$ 0
Special Purpose Funds						
Supplemental General	3,829,414	(142,920)	0	3,686,494	3,686,494	0
At Risk (K-12)	487,072	0	0	487,072	412,961	74,111
Capital Outlay	1,165,000	0	0	1,165,000	550,774	614,226
Driver Training	49,500	0	0	49,500	49,445	55
Food Service	901,000	0	0	901,000	801,956	99,044
Professional Development	17,575	0	0	17,575	7,007	10,568
Special Education	2,465,000	0	0	2,465,000	2,319,050	145,950
Vocational Education	504,876	0	0	504,876	439,583	65,293
KPERS Contribution	1,024,619	0	0	1,024,619	938,158	86,461
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	153,532	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,625	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	133,027	XXXXXXXXXX
Summer School	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Garden Plain High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	49,391	XXXXXXXXXX
Andale High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	72,407	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	103,016	XXXXXXXXXX
Debt Service Fund						
Bond and Interest	2,902,908	0	0	2,902,908	2,902,908	0
Capital Projects	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	3,530	XXXXXXXXXX
	\$ 24,197,042	\$ (607,592)	\$ 381,283	\$ 23,970,733	\$ 23,397,553	\$ 1,095,708

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,870,073	\$ 2,132,151	\$ 1,687,481	\$ 444,670
State Sources	8,495,926	8,578,988	9,142,597	(563,609)
Federal Sources	538,233	37,550	0	37,550
Transfers	0	18,000	20,000	(2,000)
	<u>10,904,232</u>	<u>10,766,689</u>	<u>\$ 10,850,078</u>	<u>\$ (83,389)</u>
Expenditures				
Instruction	3,210,871	2,573,741	\$ 3,073,130	\$ 499,389
Student Support Services	202,648	270,378	204,000	(66,378)
Instructional Support Staff	295,226	279,382	298,000	18,618
General Administration	336,614	347,738	340,000	(7,738)
School Administration	913,538	858,836	915,000	56,164
Operations & Maintenance	1,926,040	1,939,325	1,938,000	(1,325)
Student Transportation Services	446,680	433,908	454,500	20,592
Other Supplemental Services	192,148	95,664	193,000	97,336
Transfers	3,381,644	3,967,717	3,434,448	(533,269)
Adjustment to Comply With Legal Max	0	0	(464,672)	(464,672)
Adjustment for Qualifying Budget Credits	0	0	381,283	381,283
	<u>10,905,409</u>	<u>10,766,689</u>	<u>\$ 10,766,689</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(1,177)	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>1,177</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,760,218	\$ 1,881,981	\$ 1,743,478	\$ 138,503
County Sources	186,433	184,906	190,775	(5,869)
State Sources	1,712,186	1,694,002	1,696,319	(2,317)
	<u>3,658,837</u>	<u>3,760,889</u>	<u>\$ 3,630,572</u>	<u>\$ 130,317</u>
Expenditures				
Instruction	3,612,925	3,674,517	\$ 3,829,414	\$ 154,897
Instructional Support Staff	0	11,977	0	(11,977)
Adjustment to Comply With Legal Max	0	0	(142,920)	(142,920)
	<u>3,612,925</u>	<u>3,686,494</u>	<u>\$ 3,686,494</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	45,912	74,395		
Unencumbered Cash, Beginning	152,930	198,842		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 198,842</u>	<u>\$ 273,237</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>At Risk (K-12) Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 0	\$ 100,000	\$ (100,000)
Transfers	<u>376,771</u>	<u>412,961</u>	<u>387,072</u>	<u>25,889</u>
	<u>376,771</u>	<u>412,961</u>	<u>\$ 487,072</u>	<u>\$ (74,111)</u>
Expenditures				
Instruction	<u>376,771</u>	<u>412,961</u>	<u>\$ 487,072</u>	<u>\$ 74,111</u>
	<u>376,771</u>	<u>412,961</u>	<u>\$ 487,072</u>	<u>\$ 74,111</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 601,076	\$ 615,426	\$ 544,606	\$ 70,820
County Sources	62,450	65,146	66,496	(1,350)
	<u>663,526</u>	<u>680,572</u>	<u>\$ 611,102</u>	<u>\$ 69,470</u>
Expenditures				
Instruction	205,329	235,049	\$ 630,000	\$ 394,951
Instructional Support Staff	694	0	5,000	5,000
Operations & Maintenance	211,797	101,937	275,000	173,063
Transportation	94,227	0	15,000	15,000
Facility Acquisition & Construction				
Services	114,730	129,309	140,000	10,691
Debt Service	84,479	84,479	100,000	15,521
	<u>711,256</u>	<u>550,774</u>	<u>\$ 1,165,000</u>	<u>\$ 614,226</u>
Receipts Over (Under) Expenditures	(47,730)	129,798		
Unencumbered Cash, Beginning	796,269	748,539		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 748,539</u>	<u>\$ 878,337</u>		



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 37,420	\$ 23,360	\$ 25,000	\$ (1,640)
State Sources	9,866	14,382	11,840	2,542
	<u>47,286</u>	<u>37,742</u>	<u>\$ 36,840</u>	<u>\$ 902</u>
Expenditures				
Instruction	24,373	26,830	\$ 27,500	\$ 670
Vehicle Operations, Maintenance				
Services	1,385	4,615	2,000	(2,615)
Transfer	0	18,000	20,000	2,000
	<u>25,758</u>	<u>49,445</u>	<u>\$ 49,500</u>	<u>\$ 55</u>
Receipts Over (Under) Expenditures	21,528	(11,703)		
Unencumbered Cash, Beginning	27,901	49,429		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 49,429</u>	<u>\$ 37,726</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 525,995	\$ 552,529	\$ 615,200	\$ (62,671)
State Sources	10,678	10,792	10,255	537
Federal Sources	220,468	220,790	254,248	(33,458)
	<u>757,141</u>	<u>784,111</u>	<u>\$ 879,703</u>	<u>\$ (95,592)</u>
Expenditures				
Operations & Maintenance	0	0	\$ 30,000	\$ 30,000
Food Service Operations	733,200	801,956	871,000	69,044
	<u>733,200</u>	<u>801,956</u>	<u>\$ 901,000</u>	<u>\$ 99,044</u>
Receipts Over (Under) Expenditures	23,941	(17,845)		
Unencumbered Cash, Beginning	18,905	42,846		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 42,846</u>	<u>\$ 25,001</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 6,306	\$ 8,000	\$ 17,500	\$ (9,500)
	<u>6,306</u>	<u>8,000</u>	<u>\$ 17,500</u>	<u>\$ (9,500)</u>
Expenditures				
Instructional Support Staff	7,231	7,007	\$ 17,575	\$ 10,568
	<u>7,231</u>	<u>7,007</u>	<u>\$ 17,575</u>	<u>\$ 10,568</u>
Receipts Over (Under) Expenditures	(925)	993		
Unencumbered Cash, Beginning	1,000	75		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 75</u>	<u>\$ 1,068</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 24,050	\$ 50,197	\$ 15,000	\$ 35,197
Transfers	<u>2,358,496</u>	<u>2,856,756</u>	<u>2,400,000</u>	<u>456,756</u>
	<u>2,382,546</u>	<u>2,906,953</u>	<u>\$ 2,415,000</u>	<u>\$ 491,953</u>
Expenditures				
Instruction	2,045,961	2,145,602	\$ 2,280,000	\$ 134,398
Student Transportation Services	<u>161,009</u>	<u>173,448</u>	<u>185,000</u>	<u>11,552</u>
	<u>2,206,970</u>	<u>2,319,050</u>	<u>\$ 2,465,000</u>	<u>\$ 145,950</u>
Receipts Over (Under) Expenditures	175,576	587,903		
Unencumbered Cash, Beginning	50,649	226,225		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 226,225</u>	<u>\$ 814,128</u>		

**RENEWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 186,071	\$ 440,000	\$ 504,876	\$ (64,876)
	<u>186,071</u>	<u>440,000</u>	<u>\$ 504,876</u>	<u>\$ (64,876)</u>
Expenditures				
Instruction	188,692	439,583	\$ 504,876	\$ 65,293
	<u>188,692</u>	<u>439,583</u>	<u>\$ 504,876</u>	<u>\$ 65,293</u>
Receipts Over (Under) Expenditures	(2,621)	417		
Unencumbered Cash, Beginning	1,071	0		
Prior Year Canceled Encumbrances	<u>1,550</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 417</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

KPERS Contribution Fund	Current Year			Variance - Favorable (Unfavorable)
	Prior Year	Actual	Budget	
	Actual			
Cash Receipts				
State Sources	\$ 569,233	\$ 938,158	\$ 1,024,619	\$ (86,461)
	<u>569,233</u>	<u>938,158</u>	<u>\$ 1,024,619</u>	<u>\$ (86,461)</u>
Expenditures				
Instruction	234,525	398,818	\$ 646,619	\$ 247,801
Student Support Services	7,801	10,370	15,000	4,630
Instructional Support Staff	21,229	30,103	25,000	(5,103)
General Administration	41,057	68,948	50,000	(18,948)
School Administration	91,636	142,149	100,000	(42,149)
Other Supplemental Services	21,088	21,291	25,000	3,709
Operations and Maintenance	118,541	207,819	125,000	(82,819)
Student Transportation Services	17,500	30,008	20,000	(10,008)
Food Service	15,856	28,652	18,000	(10,652)
	<u>569,233</u>	<u>938,158</u>	<u>\$ 1,024,619</u>	<u>\$ 86,461</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 0	\$ 0		



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,799,076	\$ 1,714,995	\$ 1,618,783	\$ 96,212
County Sources	213,625	232,856	235,657	(2,801)
State Sources	892,219	1,016,018	1,016,018	0
	<u>2,904,920</u>	<u>2,963,869</u>	<u>\$ 2,870,458</u>	<u>\$ 93,411</u>
Expenditures				
Debt Service	<u>2,549,196</u>	<u>2,902,908</u>	<u>\$ 2,902,908</u>	<u>\$ 0</u>
	<u>2,549,196</u>	<u>2,902,908</u>	<u>\$ 2,902,908</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	355,724	60,961		
Unencumbered Cash, Beginning	2,312,366	2,668,090		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,668,090</u>	<u>\$ 2,729,051</u>		

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Federal Funds</u>	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Federal Sources	\$ 182,450	\$ 150,237
	<u>182,450</u>	<u>150,237</u>
Expenditures		
Instruction	<u>192,105</u>	<u>153,532</u>
	<u>192,105</u>	<u>153,532</u>
Receipts Over (Under) Expenditures	(9,655)	(3,295)
Unencumbered Cash, Beginning	18,187	8,532
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 8,532</u>	<u>\$ 5,237</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 5,008	\$ 8,004
	<u>5,008</u>	<u>8,004</u>
Expenditures		
Instruction	5,848	7,625
	<u>5,848</u>	<u>7,625</u>
Receipts Over (Under) Expenditures	(840)	379
Unencumbered Cash, Beginning	3,332	2,621
Prior Year Canceled Encumbrances	<u>129</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 2,621</u>	<u>\$ 3,000</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 454,000	\$ 250,000
	<u>454,000</u>	<u>250,000</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	454,000	250,000
Unencumbered Cash, Beginning	96,000	550,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 550,000</u>	<u>\$ 800,000</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Textbook and Student Material Revolving Fund

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Local Sources	\$ 123,574	\$ 90,157
	<u>123,574</u>	<u>90,157</u>
Expenditures		
Instruction	<u>154,658</u>	<u>133,027</u>
	<u>154,658</u>	<u>133,027</u>
Receipts Over (Under) Expenditures	(31,084)	(42,870)
Unencumbered Cash, Beginning	178,453	147,369
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 147,369</u>	<u>\$ 104,499</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Summer School Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 0
Transfers	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Expenditures		
Instruction	0	0
Closed to General Fund	<u>954</u>	<u>0</u>
	<u>954</u>	<u>0</u>
Receipts Over (Under) Expenditures	(954)	0
Unencumbered Cash, Beginning	954	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Garden Plain High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 54,792	\$ 56,413
	<u>54,792</u>	<u>56,413</u>
Expenditures		
Instruction	44,206	49,391
	<u>44,206</u>	<u>49,391</u>
Receipts Over (Under) Expenditures	10,586	7,022
Unencumbered Cash, Beginning	0	10,734
Prior Year Canceled Encumbrances	<u>148</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 10,734</u>	<u>\$ 17,756</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Andale High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 73,905	\$ 73,505
	<u>73,905</u>	<u>73,505</u>
Expenditures		
Instruction	76,104	72,407
	<u>76,104</u>	<u>72,407</u>
Receipts Over (Under) Expenditures	(2,199)	1,098
Unencumbered Cash, Beginning	19,341	17,142
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 17,142</u>	<u>\$ 18,240</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 47,656	\$ 21
Federal Sources	<u>325,056</u>	<u>0</u>
	<u>372,712</u>	<u>21</u>
 Expenditures		
Facility Acquisition & Construction Services	<u>1,089,012</u>	<u>3,530</u>
	<u>1,089,012</u>	<u>3,530</u>
 Receipts Over (Under) Expenditures	(716,300)	(3,509)
 Unencumbered Cash, Beginning	719,809	3,509
 Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
 Unencumbered Cash, Ending	<u>\$ 3,509</u>	<u>\$ 0</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements		Balance
Andale High School					
"A" Club	\$ 4,487	\$ 12,880	\$ 9,597	\$	7,770
Art Club	463	905	389		979
Band Club	2,189	6,683	4,877		3,995
Baseball Club	2,352	9,421	11,631		142
Basketball Boys Club	1,731	4,715	5,715		731
Basketball Girls Club	1,031	1,487	1,767		751
Cheerleading	3,409	31,626	31,441		3,594
Choir Club	1,160	1,617	698		2,079
Concessions	9,481	45,031	46,485		8,027
Crime Stoppers	875	0	0		875
Cross Country Club	1,184	5,980	5,736		1,428
Dance Team	371	11,156	10,216		1,311
Drama Club	1,215	1,485	1,464		1,236
FCA Club	31	182	210		3
Foods Club	2,063	1,761	887		2,937
Football Club	748	43,758	21,052		23,454
Forensics/Debate	120	0	56		64
Friends of Rachel	204	0	204		0
Boys Golf Club	15	1,855	1,816		54
Girls Golf Club	361	1,443	1,333		471
Language Club	313	630	379		564
Library Club	558	899	298		1,159
National Honor Society	802	3,064	3,208		658
Odyssey of the Mind	753	18,038	18,301		490
Outdoor Disc Club	299	55	299		55
Pop Machines	3,959	1,345	1,530		3,774
Robotics Club	60	80	111		29
SADD	327	1,265	904		688
Scholars Bowl Club	36	839	310		565
Shop Club	10,112	5,045	2,487		12,670
Skills USA Club	150	528	250		428
Softball Club	2,823	10,401	6,151		7,073
Stuco Special Projects	1,627	1,813	1,180		2,260
Stuco	1,820	3,694	3,143		2,371
Tech Club	550	350	0		900
Track Club	8,118	8,563	10,820		5,861
Volleyball Club	4,981	4,298	5,870		3,409
Water Study	397	0	0		397
Weightlifting Club	7,089	1,255	7,986		358
Wrestling Club	2,538	7,425	6,249		3,714
Yearbook	7,606	15,922	21,100		2,428
Class of 2011	710	0	710		0
Class of 2012	1,687	1,288	1,665		1,310
Class of 2013	509	12,844	12,069		1,284
Class of 2014	9	490	96		403
Class of 2015	0	635	91		544
	<u>91,323</u>	<u>282,751</u>	<u>260,781</u>		<u>113,293</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Garden Plain High School				
Volleyball Club	\$ 322	\$ 7,503	\$ 6,380	\$ 1,445
Girls Basketball Club	3,121	4,974	5,089	3,006
Cheerleaders	1,016	12,269	13,390	(105)
Drama Club	390	2,550	2,662	278
Drill Team	1,903	11,005	12,192	716
Football Club	4,454	17,802	11,504	10,752
Boys Basketball Club	1,491	4,193	4,106	1,578
Forensics	718	2,036	998	1,756
Scholar Bowl	288	0	0	288
National Honor Society	364	0	49	315
Tech Ed Club	533	8	55	486
SADD	1,640	958	1,103	1,495
Stuco	1,695	9,946	8,789	2,852
Wrestling Club	3,176	5,844	1,548	7,472
Kays	834	8,029	7,723	1,140
Rachel's Challenge	0	1,342	364	978
Art Club	2,550	1,607	1,358	2,799
Acc. Reader	10,483	0	7,112	3,371
Library Club	4,703	752	215	5,240
Music Club	(1,094)	0	0	(1,094)
Shop Club	1,971	9,204	9,539	1,636
Spanish Club	45	0	24	21
Yearbook	3,309	12,275	11,374	4,210
Senior Hall Panel	580	530	0	1,110
Class of 2011	181	0	181	0
Class of 2012	2,248	1,329	3,023	554
Class of 2013	1,951	7,769	8,673	1,047
Class of 2014	5	10,053	6,302	3,756
Class of 2015	0	440	0	440
	<u>48,877</u>	<u>132,418</u>	<u>123,753</u>	<u>57,542</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Garden Plain Elementary				
Junior High Stuco	\$ 926	\$ 2,417	\$ 1,674	\$ 1,669
Basketball Club	1,030	1,389	729	1,690
Volleyball Club	3,393	2,044	921	4,516
Drama Club	485	0	0	485
Band Club	4,095	10,755	7,123	7,727
Library Club	6,116	2,069	840	7,345
Yearbook Club	436	3,924	4,150	210
Track	134	12	0	146
Class of 2009	200	0	200	0
	<u>16,815</u>	<u>22,610</u>	<u>15,637</u>	<u>23,788</u>
 Total Agency Funds	 <u>\$ 157,015</u>	 <u>\$ 437,779</u>	 <u>\$ 400,171</u>	 <u>\$ 194,623</u>

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**DISTRICT ACTIVITY FUNDS**  
**STATEMENT OF CASH RECEIPTS, EXPENDITURES**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Andale High School	\$ 6,987	\$ 0	\$ 12,872	\$ 6,298	\$ 13,561	\$ 0	\$ 13,561
Garden Plain High School	17,651	0	29,496	19,332	27,815	0	27,815
Andale Elementary	15,265	0	40,409	39,945	15,729	0	15,729
Garden Plain Elementary	8,633	0	11,346	10,781	9,198	0	9,198
Colwich Grade School	4,779	0	30,284	26,660	8,403	0	8,403
Total District Activity Funds	\$ 53,315	\$ 0	\$ 124,407	\$ 103,016	\$ 74,706	\$ 0	\$ 74,706

## **FEDERAL AWARD INFORMATION**



**RENWICK UNIFIED SCHOOL DISTRICT NO. 267**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-12
			7-1-11	Cash			
Department of Education							
Fund for the Improvement of Education	84.215	\$ 191,593	\$ (3,700)		\$ 3,700	\$ 0	\$ 0
(Passes Through Kansas Department of Education)							
Department of Agriculture							
National School Lunch Program	10.555	220,790	0		220,790	220,790	0
Department of Education							
Title I Low Income	84.010	104,335	7,991		104,335	112,326	0
Drug Free Schools	84.186	636	(636)		636	0	0
Title II	84.367	33,750	2,218		33,750	35,968	0
Title II Tech Literacy-ARRA	84.386	1,526	0		1,526	1,526	0
Education Jobs Fund	84.410	4,798	0		4,798	4,798	0
		145,045	9,573		145,045	154,618	0
(Passes Through ESSDACK)							
Department of Education							
Carl Perkins	84.048	6,290	2,659		6,290	3,712	5,237
(Passes Through Kansas SRS)							
Department of Health and Human Services							
Medicaid	93.778	32,752	0		32,752	32,752	0
Total Federal Awards		\$ 596,470	\$ 8,532		\$ 408,577	\$ 411,872	\$ 5,237