

**UNIFIED SCHOOL DISTRICT NUMBER 272  
CAWKER CITY, KANSAS**

**FINANCIAL STATEMENTS**

**FISCAL YEAR ENDED JUNE 30, 2012**

Unified School District Number 272  
Cawker City, Kansas

Fiscal Year Ended June 30, 2012

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 272  
Cawker City, Kansas 67430

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District Number 272, Cawker City, Kansas, 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 this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the District has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with 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 District as of June 30, 2012, or the changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District 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 June 30, 2012 financial statement as a whole. The summary of expenditures—actual and budget, individual fund schedules of cash receipts and expenditures, agency funds—schedule of cash receipts and cash disbursements, and district activity funds—schedule of cash receipts and cash disbursements (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the June 30, 2012 financial statement. Such information is the responsibility of management and the June 30, 2012 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement. The June 30, 2012 information has been subjected to the auditing procedures applied in the audit of the June 30, 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement or to the June 30, 2012 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 June 30, 2012 financial statement as a whole.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Certified Public Accountants

October 8, 2012

**Unified School District Number 272**  
**Cawker City, Kansas**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**For the Year Ended June 30, 2012**

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL OPERATING FUNDS:						
General Fund	\$ 13,006	\$ 3,103,753	\$ 3,108,981	\$ 7,778	\$ 1,222	\$ 9,000
Supplemental General Fund	15,236	808,286	815,000	8,522	12,843	21,365
SPECIAL REVENUE FUNDS:						
At Risk (4yr Old) Fund	5,500	87,717	85,428	7,789	-	7,789
At Risk (K-12) Fund	12,500	260,000	247,500	25,000	-	25,000
Capital Outlay Fund	785,680	96,449	180,286	701,843	73,792	775,635
Contingency Reserve Fund	125,000	-	-	125,000	-	125,000
Driver Training Fund	7,276	7,603	7,806	7,073	-	7,073
Food Service Fund	45,357	240,714	241,322	44,749	25	44,774
Professional Development Fund	10,496	5,000	7,136	8,360	65	8,425
Special Education Fund	83,225	658,700	680,016	61,909	-	61,909
Textbook Rental Fund	27,073	9,562	15,594	21,041	-	21,041
REAP Fund	-	22,612	22,612	-	-	-
Vocational Education Fund	30,716	102,150	102,502	30,364	-	30,364
Title IIA Teacher Quality Fund	-	18,369	18,369	-	-	-
Title I Fund	-	100,586	100,586	-	-	-
KPERS Special Retirement Contribution Fund	-	196,529	196,529	-	-	-
Gate Receipts	4,234	30,127	27,183	7,178	-	7,178
School Projects	10,930	40,425	40,523	10,832	-	10,832
Total	\$ 1,176,229	\$ 5,788,582	\$ 5,897,373	\$ 1,067,438	\$ 87,947	\$ 1,155,385

## COMPOSITION OF CASH:

District - NOW Checking - State Bank of Downs	\$ 526,654
District - Money Market - State Bank of Downs	434,982
District - Certificate of Deposit - Downs National Bank	250,000
District - Petty Cash - Farmers & Merchants State Bank	500
Activity Funds Account - High School Checking - Downs National Bank	42,074
Activity Funds Account - High School Petty Cash - Downs National Bank	500
Activity Funds Account - Jr. High Checking - Farmers & Merchants State Bank	11,827
Activity Funds Account - Jr. High Petty Cash - Farmers & Merchants State Bank	500
Activity Funds Account - Elementary Checking - Central National Bank	414
Elementary Cash on Hand	50
Activity Funds Account - Elementary Petty Cash - Central National Bank	400
Total Cash	1,267,901
Agency Funds per Schedule 3	(112,516)
Total (Excluding Agency Funds)	\$ 1,155,385



**UNIFIED SCHOOL DISTRICT NUMBER 272  
CAWKER CITY, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2012**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***(a) Reporting Entity***

Unified School District Number 272 is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District Number 272, the primary government. There were no component units in the year ended June 30, 2012.

***(b) 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 reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2012, in the amount of \$41,502 is classified as reimbursed expenses in the General Fund, respectively. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

***(c) Basis of Presentation - Fund Accounting***

The accounts of the District are organized on the basis of funds each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into two categories: Governmental and Fiduciary. Within each of these two categories there are one or more fund types. The District uses the following fund types:

**GOVERNMENTAL FUND TYPES**

General Fund - The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Special Revenue Funds - Special Revenue Funds are used to account for the collection and disbursement of monies earmarked for a special purpose.

Debt Service Funds - Debt Service Funds are used to account for the servicing of general long-term debt such as general obligation bonds.

**FIDUCIARY FUND TYPES**

This fund type accounts for assets held by the District as a trustee or agent for others and therefore cannot be used to support the District's own programs.

Private Purpose Trust Funds - These funds are used to report all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

### ***(d) Statutory Basis of Accounting***

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

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

### ***(e) Departure from Accounting Principles Generally Accepted in the United States of America***

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, cash and unencumbered cash balances and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expenses, 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 generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statement. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statement.

### ***(f) 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. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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 budget amendments for this year.

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)**

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

All legal annual operating budgets are prepared using the statutory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Fiduciary Funds and Permanent Funds and the following Special Revenue Funds: Contingency Reserve Fund, Textbook Rental Fund, REAP Fund, Title IIA Teacher Quality Fund, Title I Fund, Gate Receipts and School Projects.

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

## **2. COMPLIANCE WITH KANSAS STATUTES**

In violation of K.S.A. 9-1402 and 9-1405, the District's deposits were not adequately secured at June 30, 2012. Deposits were under secured by \$197.

## **3. DEPOSITS AND INVESTMENTS**

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, or in an adjoining county if such institution has been designated as an official depository, 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 District has no other policies that would further limit interest rate risk.

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

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

*Custodial credit risk.* Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. Deposits were not adequately secured at June 30, 2012.

### 3. DEPOSITS AND INVESTMENTS (cont.)

#### (a) Deposits

At year end, the carrying amount of the District's deposits, including certificates of deposit, was \$1,267,852 and the bank balance was \$1,168,945. The bank balance was held by four banks resulting in a concentration of credit risk. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$556,323 was covered by federal depository insurance; \$612,425 was covered by FHL Bank Irrevocable Letter of Credit, with the remaining \$197 not adequately secured.

#### (b) Investments

Kansas statutes authorize the District to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Municipal Investment Pool. The District held no investments at year end.

### 4. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Authority	Amount
General	Driver Training	K.S.A. 72-6428	\$ 3,000
General	Food Service	K.S.A. 72-6428	55,000
General	Special Education	K.S.A. 72-6428	472,973
General	Vocational Education	K.S.A. 72-6428	15,000
General	At Risk (4 Yr Old)	K.S.A. 72-6428	5,000
General	At Risk (K-12)	K.S.A. 72-6428	25,000
Supplemental General	Food Service	K.S.A. 72-6433	11,500
Supplemental General	Professional Development	K.S.A. 72-6433	5,000
Supplemental General	Special Education	K.S.A. 72-6433	180,000
Supplemental General	Vocational Education	K.S.A. 72-6433	85,000
Supplemental General	At Risk (4 Yr Old)	K.S.A. 72-6433	10,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	235,000
REAP	Title I	Per ESEA	22,612

### 5. PENSION COSTS AND EMPLOYEE BENEFITS

#### *Defined Benefit Pension Plan*

**Plan Description.** The District contributes to 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 1-888-228-0366.

**Funding Policy.** K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 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 currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383 received as of June 30, 2012, \$188,864,352 received as of June 30, 2011, (with the remaining balance due from the state of \$64,969,692, received by July 12, 2011), and \$140,318,395 received as of June 30, 2010, (with the remaining balance due from the state of \$108,149,792, received by July 9, 2010), respectively, equal to the statutory required contributions for each year.



## 6. COMPENSATED ABSENCES

Full-time employees will receive 10 sick leave days per year. If at the end of the school year, that employee has 9 sick days left of the ten, that employee may convert 3 days of sick leave to 3 personal days; 8 sick days left of the ten, 2 sick days may be converted to personal leave; 7 sick days left of the ten, 1 day may be converted to personal leave. Employees may accumulate no more than a total of 5 personal days. All five days can be used in one year, except no more than 2 days can be used during the last 2 weeks of school. Part time employees will receive proportionate credit.

The number of accumulated days at the end of the school year shall be the sum of previous accumulated days, plus 10 days, less number of sick days used for that year, not to exceed the maximum number of 90 days, and anyone hired after April 1, 2011 may not exceed the maximum number of 60 days.

Upon retirement or death, employees will receive reimbursement for unused sick leave with the following limitations and requirements:

- 1) The employee must have worked in the district for a minimum of ten (10) years.
- 2) The employee must be age sixty (60) or older or obtain eighty-five (85) points towards retirement as specified under KPERS regulations as to receive payment for unused sick leave as a retirement benefit. Age or point requirement is waived if an employee should die while under the employment of the district.
- 3) The district will reimburse the employee for a maximum of sixty (60) sick leave days if that many days have been accumulated by the employee.
- 4) The employee will be reimbursed \$25.00 per day of the base salary for certified staff and the final salary for classified and administrative staff of accumulated leave for the maximum number of days as stated in item 3 above.
- 5) In the event of death, payment will be made to the employee's KPERS beneficiary.

Part-time employees will receive sick leave credit proportionate to that which their work day relates to full time employment. All sick leave days will be calculated in one-half or full days.

### **Vacation Leave**

All full-time employees who are employed on a twelve-month basis may be granted a paid vacation each year. Vacation time for employees with ten years or less continued employment with the District will accrue on a monthly basis, at a rate of 6.66 hours each month. Vacation time for employees with more than ten years continuous employment with the district will accrue on a monthly basis at a rate of 10 hours each month.

When considering rate of vacation hours, a year of service will be defined as continuous employment from July 1 to June 30. Partial years will not be allowed for additional vacation rates.

Vacations shall be scheduled in advance with the supervisor's approval and normally shall be taken during the time school is not in session. Vacation shall accrue indefinitely except for the superintendent, who must use the vacation leave within each contract year.

The superintendent shall receive twenty (20) days of vacation annually. Vacation time shall not be cumulative and any such vacation time not used within any respective contract year shall be forfeited.



## **6. COMPENSATED ABSENCES (cont.)**

### **Personal Leave**

Each certified employee will be granted one (1) day of personal leave per year for the first two consecutive years of employment, and then three (3) days per year thereafter. Classified employees receive only one personal day per year. Personal leave shall be cumulative to a maximum of five (5) days. Requests for leave must be submitted to the principal 24 hours in advance. Personal leave may not be taken the day before or after a vacation or the last day of school.

No provision for compensated absences has been computed as with current policies the value is not readily determinable, nor would it be material to the financial statements.

## **7. OTHER POST EMPLOYMENT BENEFITS**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level 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.

## **8. RELATED PARTY TRANSACTIONS**

During the years ended June 30, 2012, the District employed an immediate family member of one of the District's board members. At June 30, 2012, there were no amounts payable to this individual. Total payments to the employee during the year ended June 30, 2012 were \$41,463.

## **9. CLAIMS AND JUDGMENTS**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of October 8, 2012, grant expenditures have not been audited, but the District believes disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation, the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

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 has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012, and there were no settlements that exceeded insurance coverage in the past three years.

## **10. RESTATEMENT OF BEGINNING BALANCES**

Due to a technical amendment to the 2011 Kansas Municipal Audit Guide, which governs the format and accounting for this financial statement, beginning unencumbered balances have been restated from (\$263,935) to \$13,006 in the General Fund and from (\$2,711) to \$15,236 in the Supplemental General Fund. These changes reflect the change in policy of the Kansas Municipal Audit Guide as to when the final State Aid payments are posted. The previous policy dictated that the payment received in July of the subsequent fiscal year be posted in the subsequent fiscal year. The technical amendment for the statutory statements now states that the payment should be posted in the prior fiscal year. The balances have been adjusted for this change in policy.

## **11. SUBSEQUENT EVENTS**

Management has evaluated the effects on the financial statements of subsequent events occurring through October 8, 2012 which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 272  
CAWKER CITY, KANSAS**

**SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2012**

**Unified School District Number 272**  
**Cawker City, Kansas**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**(Budgeted Funds Only)**  
**For the Year Ended June 30, 2012**

	<u>Certified Budget</u>	<u>Adjustments to Comply with Legal Max</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total for Budget Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
<b>GENERAL OPERATING FUNDS:</b>						
General Fund	\$ 3,072,006	\$ -	\$ 41,502	\$ 3,113,508	\$ 3,108,981	\$ 4,527
Supplemental General Fund	815,000	-	-	815,000	815,000	-
<b>SPECIAL REVENUE FUNDS:</b>						
At Risk (4 Yr Old) Fund	85,500	-	-	85,500	85,428	72
At Risk (K-12) Fund	247,500	-	-	247,500	247,500	-
Capital Outlay Fund	863,456	-	-	863,456	180,286	683,170
Driver Training Fund	9,720	-	-	9,720	7,806	1,914
Food Service Fund	309,020	-	-	309,020	241,322	67,698
Professional Development Fund	15,496	-	-	15,496	7,136	8,360
Special Education Fund	683,244	-	-	683,244	680,016	3,228
Vocational Education Fund	125,715	-	-	125,715	102,502	23,213
KPERS Special Retirement Fund	<u>214,289</u>	<u>-</u>	<u>-</u>	<u>214,289</u>	<u>196,529</u>	<u>17,760</u>
	<u>\$ 6,440,946</u>	<u>\$ -</u>	<u>\$ 41,502</u>	<u>\$ 6,482,448</u>	<u>\$ 5,672,506</u>	<u>\$ 809,942</u>

**Unified School District Number 272  
Cawker City, Kansas**

**GENERAL FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2012**

	<b>2012</b>		<b>Variance</b>
	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
<b>Cash Receipts:</b>			
Taxes and Shared Revenue -			
Ad valorem property	\$ 369,590	\$ 373,828	\$ (4,238)
Delinquent tax	1,743	5,756	(4,013)
State aid	2,179,901	2,272,403	(92,502)
Federal aid PL 382	48,236	-	48,236
Federal aid PL 382 Excess	3,251	-	3,251
Federal aid Ed Jobs	1,428	-	1,428
Special education state aid	458,102	407,013	51,089
Miscellaneous reimbursements	41,502	-	41,502
<b>Total Cash Receipts</b>	<b>3,103,753</b>	<b>\$ 3,059,000</b>	<b>\$ 44,753</b>
<b>Expenditures:</b>			
<b>Instruction -</b>			
Certified salaries	687,960	\$ 826,083	\$ 138,123
Certified salaries Ed Jobs	1,428	-	(1,428)
Non-certified salaries	44,590	80,000	35,410
Insurance	178,984	175,000	(3,984)
Social Security	70,687	65,000	(5,687)
Other employee benefits	24,962	18,500	(6,462)
Purchased professional services	-	250	250
Other purchased services	238,171	350,000	111,829
Teaching supplies	30,805	30,000	(805)
Textbooks	29,796	20,000	(9,796)
Property and equipment	28,297	22,900	(5,397)
Other	29,909	26,600	(3,309)
<b>Student Support Services -</b>			
Certified salaries	22,000	22,000	-
Non-certified salaries	27,270	27,000	(270)
Insurance	14,080	12,000	(2,080)
Social Security	3,488	3,800	312
Other employee benefits	5,290	200	(5,090)
Other purchased services	1,823	600	(1,223)
Supplies	2,761	2,500	(261)
<b>Instruction Support Staff -</b>			
Certified salaries	12,319	27,000	14,681
Non-certified salaries	3,877	4,000	123
Insurance	3,547	4,500	953
Social Security	1,138	2,500	1,362
Other employee benefits	218	400	182
Other purchased services	122	100	(22)
Books and periodicals	3,977	3,000	(977)



**Unified School District Number 272**  
**Cawker City, Kansas**

**GENERAL FUND (cont.)**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended June 30, 2012**

	<b>2012</b>		<b>Variance</b>
	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
Expenditures (cont.):			
General Administration -			
Certified salaries	\$ 81,531	\$ 82,000	\$ 469
Non-certified salaries	14,250	15,000	750
Insurance	17,291	15,000	(2,291)
Social Security	6,682	7,000	318
Other employee benefits	237	250	13
Purchased professional services	16,027	5,000	(11,027)
Insurance	8,653	-	(8,653)
Communications	6,431	5,250	(1,181)
Other purchased services	13,480	1,750	(11,730)
Supplies	4,521	3,200	(1,321)
Property and equipment	250	-	(250)
School Administration -			
Certified salaries	125,954	125,000	(954)
Non-certified salaries	86,115	88,000	1,885
Insurance	62,933	60,000	(2,933)
Social Security	14,012	14,000	(12)
Other employee benefits	1,003	1,000	(3)
Communications	11,361	10,000	(1,361)
Other purchased services	1,146	1,000	(146)
Supplies	1,145	1,000	(145)
Property and equipment	16,050	15,000	(1,050)
Operations and Maintenance -			
Non-certified salaries	139,954	100,000	(39,954)
Insurance	38,859	38,000	(859)
Social Security	2,513	2,800	287
Other employee benefits	5,320	7,000	1,680
Water/sewer	13,407	12,500	(907)
Repairs and maintenance	4,713	5,000	287
Repair of buildings	16,046	20,000	3,954
Other purchased property services	8,886	5,000	(3,886)
Insurance	32,435	-	(32,435)
General supplies	12,277	10,000	(2,277)
Heating	27,984	25,000	(2,984)
Electricity	50,451	53,000	2,549
Property and equipment	2,667	3,000	333
Other	7,571	6,500	(1,071)

**Unified School District Number 272**  
**Cawker City, Kansas**

**GENERAL FUND (cont.)**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended June 30, 2012**

	<u>2012</u>		<u>Variance Favorable (Unfavorable)</u>
	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.):			
Student Transportation Services -			
Non-certified salaries	\$ 30,266	\$ 30,000	\$ (266)
Insurance	17,236	13,000	(4,236)
Social Security	2,072	2,200	128
Other employee benefits	1,945	2,200	255
Other purchased services	3,820	-	(3,820)
Motor fuel	31,406	22,000	(9,406)
Other	21,482	15,000	(6,482)
Other Supplemental Services -			
Non-certified salaries	995	1,000	5
Insurance	-	2,000	2,000
Social Security	74	100	26
Other employee benefits	158	200	42
Other Student Transportation Services -			
Non-certified salaries	13,054	11,500	(1,554)
Insurance	3,473	3,500	27
Social Security	945	850	(95)
Other employee benefits	12	10	(2)
Other purchased services	1,643	750	(893)
Other	702	1,250	
Other Support Services -			
Non-certified salaries	58,808	52,000	(6,808)
Insurance	21,160	15,000	(6,160)
Social Security	3,852	3,500	(352)
Other employee benefits	251	250	(1)
Outgoing Transfers -			
Driver Training	3,000	2,500	(500)
Food Service	55,000	15,000	(40,000)
Special Education	472,973	407,013	(65,960)
Vocational Education	15,000	-	(15,000)
At Risk (4 Yr old)	5,000	10,000	5,000
At Risk (K-12)	25,000	-	(25,000)
Legal General Fund Budget	3,108,981	3,072,006	(36,975)
Adjustment for qualifying budget credits	-	41,502	41,502
Total Expenditures	<u>3,108,981</u>	<u>\$ 3,113,508</u>	<u>\$ 4,527</u>
Receipts Over (Under) Expenditures	(5,228)		
Unencumbered Cash, Beginning	<u>13,006</u>		
Unencumbered Cash, Ending	<u>\$ 7,778</u>		

**Unified School District Number 272  
Cawker City, Kansas**

**SUPPLEMENTAL GENERAL FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

For the Year Ended June 30, 2012

	<b>2012</b>		<b>Variance</b>
	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property	\$ 419,767	\$ 418,231	\$ 1,536
Delinquent tax	3,485	5,732	(2,247)
Motor vehicle tax	71,780	68,259	3,521
Recreational vehicle tax	1,131	1,009	122
State aid	312,123	303,069	9,054
Total Cash Receipts	<u>808,286</u>	<u>\$ 796,300</u>	<u>\$ 11,986</u>
Expenditures:			
Instruction -			
Certified salaries	219,963	\$ 165,000	\$ (54,963)
Other purchased services	1,021	7,500	6,479
Teaching supplies	5,046	-	(5,046)
Property and equipment	6,729	35,000	28,271
Other	4,483	15,000	10,517
General Administration -			
Purchased property services	11,197	7,000	(4,197)
Other purchased services	2,536	15,500	12,964
Teaching supplies	1,878	3,500	1,622
School Administration -			
Property and equipment	446	-	(446)
Operations & Maintenance -			
Purchased property services	14,634	45,000	30,366
Other purchased services	288	36,700	36,412
General supplies	8,522	12,500	3,978
Heating	702	12,500	11,798
Electricity	6,724	15,000	8,276
Property and equipment	4,331	-	(4,331)
Student Transportation Services -			
Other purchased services	-	3,300	3,300
Outgoing Transfers -			
Food Service	11,500	11,500	-
Professional Development	5,000	5,000	-
Special Education	180,000	180,000	-
Vocational Education	85,000	85,000	-
At Risk (4 Yr old)	10,000	10,000	-
At Risk (K-12)	235,000	150,000	(85,000)
Total Expenditures	<u>815,000</u>	<u>\$ 815,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(6,714)		
Unencumbered Cash, Beginning	<u>15,236</u>		
Unencumbered Cash, Ending	<u>\$ 8,522</u>		

**Unified School District Number 272  
Cawker City, Kansas**

**CAPITAL OUTLAY FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**For the Year Ended June 30, 2012**

	<u>2012</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property	\$ 63,350	\$ 64,263	\$ (913)
Delinquent tax	694	989	(295)
Motor vehicle tax	11,554	12,320	(766)
Recreational vehicle tax	180	204	(24)
Miscellaneous revenue	<u>20,671</u>	<u>-</u>	<u>20,671</u>
Total Cash Receipts	<u>96,449</u>	<u>\$ 77,776</u>	<u>\$ 18,673</u>
Expenditures:			
Property, Equipment & Furnishings -			
Instruction	42,056	\$ 275,000	\$ 232,944
General administration	458	-	(458)
School administration	2,600	-	(2,600)
Operations and maintenance	104,483	200,000	95,517
Transportation	17,906	100,000	82,094
Other support services	-	40,732	40,732
Facility Acquisition and Construction Services -			
Land Improvement	-	102,724	102,724
Site improvement	8,826	145,000	136,174
Building improvements	<u>3,957</u>	<u>-</u>	<u>(3,957)</u>
Total Expenditures	<u>180,286</u>	<u>\$ 863,456</u>	<u>\$ 683,170</u>
Receipts Over (Under) Expenditures	(83,837)		
Unencumbered Cash, Beginning	<u>785,680</u>		
Unencumbered Cash, Ending	<u>\$ 701,843</u>		

Unified School District Number 272  
Cawker City, Kansas

CONTINGENCY RESERVE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended June 30, 2012

	<u>2012 Actual</u>
Cash Receipts:	\$ -
Expenditures:	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>125,000</u>
Unencumbered Cash, Ending	<u>\$ 125,000</u>



**Unified School District Number 272  
Cawker City, Kansas**

**AT RISK (4 YR OLD) FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended June 30, 2012**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

	<b>2012</b>		<b>Variance</b>
	<b>Actual</b>	<b>Budget</b>	<b>Favorable (Unfavorable)</b>
Cash Receipts:			
Miscellaneous	\$ 72,717	\$ 70,000	\$ (2,717)
Transfer from General	5,000	-	(5,000)
Transfer from Supplemental General	10,000	10,000	-
Total Revenues	<u>87,717</u>	<u>\$ 80,000</u>	<u>\$ (7,717)</u>
Expenditures:			
Instruction -			
Certified salaries	34,713	\$ 33,650	\$ (1,063)
Non-certified salaries	5,876	15,000	9,124
Insurance	11,992	8,500	(3,492)
Social Security	3,037	2,500	(537)
Other employee benefits	38	350	312
Other purchased services	23,264	25,000	1,736
Teaching supplies	406	500	94
Student Transportation Services -			
Non-certified salaries	4,095	-	(4,095)
Insurance	1,693	-	(1,693)
Social security	310	-	(310)
Other	4	-	(4)
Total Expenditures	<u>85,428</u>	<u>\$ 85,500</u>	<u>\$ 72</u>
Receipts Over (Under) Expenditures	2,289		
Unencumbered Cash, Beginning	<u>5,500</u>		
Unencumbered Cash, Ending	<u>\$ 7,789</u>		

Unified School District Number 272  
Cawker City, Kansas

AT RISK (K-12) FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2012

	<u>2012</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Transfer from General	\$ 25,000	\$ -	\$ 25,000
Transfer from Supplemental General	235,000	235,000	-
Total Revenues	<u>260,000</u>	<u>\$ 235,000</u>	<u>\$ 25,000</u>
Expenditures:			
Instruction -			
Certified salaries	177,239	\$ 178,600	\$ 1,361
Non-certified salaries	1,365	-	(1,365)
Insurance	51,101	50,000	(1,101)
Social Security	15,711	16,000	289
Other employee benefits	2,084	700	(1,384)
Property and equipment	-	2,200	2,200
Total Expenditures	<u>247,500</u>	<u>\$ 247,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	12,500		
Unencumbered Cash, Beginning	<u>12,500</u>		
Unencumbered Cash, Ending	<u>\$ 25,000</u>		

**Unified School District Number 272**  
**Cawker City, Kansas**

**DRIVER TRAINING FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended June 30, 2012**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

	<u>2012</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Cash Receipts:			
State aid	\$ 3,008	\$ 1,750	\$ 1,258
Other revenue from local source	1,595	-	1,595
Transfer from General	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Total Cash Receipts	<u>7,603</u>	<u>\$ 1,750</u>	<u>\$ 5,853</u>
Expenditures:			
Instruction -			
Certified salaries	5,792	\$ 8,470	\$ 2,678
Social Security	443	500	57
Other employee benefits	108	110	2
Teaching supplies	-	40	40
Operations and Maintenance -			
Motor fuel	612	400	(212)
Other	<u>851</u>	<u>200</u>	<u>(651)</u>
Total Expenditures	<u>7,806</u>	<u>9,720</u>	<u>1,914</u>
Receipts Over (Under) Expenditures	(203)		
Unencumbered Cash, Beginning	<u>7,276</u>		
Unencumbered Cash, Ending	<u>\$ 7,073</u>		

**Unified School District Number 272**  
**Cawker City, Kansas**

**FOOD SERVICE FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

For the Year Ended June 30, 2012

	<u>2012</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Cash Receipts:			
State aid	\$ 1,763	\$ 2,102	\$ (339)
Federal aid	106,894	121,953	(15,059)
Student sales - lunch	49,855	80,145	(30,290)
Student sales - breakfast	-	9,975	(9,975)
Adult sales	9,240	22,988	(13,748)
Miscellaneous	2,802	-	2,802
Interest on idle funds	3,660	-	3,660
Transfer from General	55,000	15,000	40,000
Transfer from Supplemental General	11,500	11,500	-
Total Cash Receipts	<u>240,714</u>	<u>\$ 263,663</u>	<u>\$ (22,949)</u>
Expenditures:			
Operation of Non Instructional Services -			
Non-certified salaries	87,250	\$ 105,000	\$ 17,750
Insurance	40,895	50,000	9,105
Social Security	6,108	6,200	92
Other employee benefits	4,832	5,800	968
Food and milk	91,367	127,663	36,296
Miscellaneous supplies	7,291	10,357	3,066
Property and equipment	3,579	4,000	421
Total Expenditures	<u>241,322</u>	<u>\$ 309,020</u>	<u>\$ 67,698</u>
Receipts Over (Under) Expenditures	(608)		
Unencumbered Cash, Beginning	<u>45,357</u>		
Unencumbered Cash, Ending	<u>\$ 44,749</u>		

Unified School District Number 272  
Cawker City, Kansas

PROFESSIONAL DEVELOPMENT

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2012

	<u>2012</u>		
	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Transfer from Supplemental	\$ 5,000	\$ 5,000	\$ -
Expenditures:			
Instructional Support Staff -			
Certified salaries	-	\$ 3,500	\$ 3,500
Non-certified salaries	293	2,000	1,707
Social Security	22	1,200	1,178
Other employee benefits	1,014	296	(718)
Purchased professional services	1,413	500	(913)
Other purchased services	4,394	8,000	3,606
Total Expenditures	7,136	\$ 15,496	\$ 8,360
Receipts Over (Under) Expenditures	(2,136)		
Unencumbered Cash, Beginning	10,496		
Unencumbered Cash, Ending	\$ 8,360		



**Unified School District Number 272**  
**Cawker City, Kansas**

**SPECIAL EDUCATION FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended June 30, 2012**

	<b>2012</b>		
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Variance Favorable (Unfavorable)</u></b>
Cash Receipts:			
Miscellaneous revenue	\$ 5,727	\$ -	\$ 5,727
Transfer from General	472,973	407,013	65,960
Transfer from Supplemental General	180,000	180,000	-
Total Cash Receipts	<u>658,700</u>	<u>\$ 587,013</u>	<u>\$ 71,687</u>
Expenditures:			
Instruction -			
Payment to special education coop	658,257	\$ 658,644	\$ 387
Student Transportation -			
Non-certified salaries	10,144	12,500	2,356
Insurance	2,649	2,400	(249)
Social Security	571	500	(71)
Other employee benefits	329	1,200	871
Other purchased services	1,953	-	(1,953)
Mileage in lieu of transportation	2,250	-	(2,250)
Motor fuel	3,863	8,000	4,137
Total Expenditures	<u>680,016</u>	<u>\$ 683,244</u>	<u>\$ 3,228</u>
Receipts Over (Under) Expenditures	(21,316)		
Unencumbered Cash, Beginning	<u>83,225</u>		
Unencumbered Cash, Ending	<u>\$ 61,909</u>		

**Unified School District Number 272**  
**Cawker City, Kansas**

**VOCATIONAL EDUCATION FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**For the Year Ended June 30, 2012**

	<b>2012</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Cash Receipts:			
Interest on Idle Funds	\$ 2,150	\$ -	\$ 2,150
Transfer from General	15,000	10,000	5,000
Transfer from Supplemental General	85,000	85,000	-
Total Cash Receipts	<u>102,150</u>	<u>\$ 95,000</u>	<u>\$ 7,150</u>
Expenditures:			
Instruction -			
Certified salaries	79,282	\$ 90,000	\$ 10,718
Insurance	17,162	20,000	2,838
Social Security	5,681	6,000	319
Other employee benefits	377	500	123
General teaching supplies	-	9,215	9,215
Total Expenditures	<u>102,502</u>	<u>\$ 125,715</u>	<u>\$ 23,213</u>
Receipts Over (Under) Expenditures	(352)		
Unencumbered Cash, Beginning	<u>30,716</u>		
Unencumbered Cash, Ending	<u>\$ 30,364</u>		

Unified School District Number 272  
Cawker City, Kansas

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended June 30, 2012

	<u>2012 Actual</u>
Cash Receipts:	
Student fees	\$ 9,562
Expenditures:	
Instruction -	
Textbooks	<u>15,594</u>
Receipts Over (Under) Expenditures	(6,032)
Unencumbered Cash, Beginning	<u>27,073</u>
Unencumbered Cash, Ending	<u>\$ 21,041</u>

Unified School District Number 272  
Cawker City, Kansas

REAP FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2012

	<u>2012 Actual</u>
Cash Receipts:	
Federal Aid	\$ 22,612
Expenditures:	
Transfers -	
Transfer to Title I	<u>22,612</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>



Unified School District Number 272  
Cawker City, Kansas

TITLE IIA TEACHER QUALITY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended June 30, 2012

	<u>2012 Actual</u>
Cash Receipts:	
Federal grant	\$ <u>18,369</u>
Expenditures:	
Instruction -	
Certified salaries	6,333
Non-certified salaries	758
Insurance	8,027
Social Security	1,608
Employee benefits	<u>1,643</u>
Total Expenditures	<u>18,369</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	\$ <u>-</u>

Unified School District Number 272  
Cawker City, Kansas

TITLE I FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended June 30, 2012

	<u>2012 Actual</u>
Cash Receipts:	
Federal grant	\$ 77,974
Transfer from REAP	<u>22,612</u>
Total Cash Receipts	<u>100,586</u>
Expenditures:	
Instruction -	
Certified salaries	35,169
Non-certified salaries	12,847
Employee benefits	5,180
Insurance	19,513
Social Security	5,205
Supplies	52
Equipment	<u>22,620</u>
Total Expenditures	<u>100,586</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Unified School District Number 272  
Cawker City, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2012

	<u>2012</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
			<u>(Unfavorable)</u>
Cash Receipts:			
State Sources - KPERS	\$ 196,529	\$ 214,259	\$ (17,730)
Expenditures:			
Employee Benefits -			
Instruction	119,883	\$ 166,289	\$ 46,406
Student Support	7,861	5,000	(2,861)
Instructional Support	7,861	5,000	(2,861)
General Administration	9,826	6,000	(3,826)
School Administration	19,653	12,000	(7,653)
Other Supplemental Services	5,896	4,000	(1,896)
Operations & Maintenance	13,757	8,500	(5,257)
Student Transportation Services	3,931	2,500	(1,431)
Food Service	7,861	5,000	(2,861)
Total Expenditures	196,529	\$ 214,289	\$ 17,760
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

**Unified School District Number 272**  
**Cawker City, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**

**For the Year Ended June 30, 2012**

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Lake High School and Elementary				
School at Downs				
Activities	\$ 613	\$ 1,560	\$ 1,988	\$ 185
Seniors	54	30,373	30,423	4
Juniors	14,119	14,266	17,680	10,705
Sophomores	7,714	3,200	5,368	5,546
Freshman	5,292	20,879	17,580	8,591
STUCO	243	623	676	190
Band	709	2,720	3,198	231
Dance Team	208	3,651	3,841	18
Video Broadcast	347	330	428	249
Cheerleaders	135	8,892	8,975	52
Milton Zimmerman	1,800	-	200	1,600
FCCLA	2,303	14,709	14,552	2,460
Desktop Publishing	1,089	1,038	1,025	1,102
FFA	3,604	7,355	8,676	2,283
Honor Society	-	40	25	15
Forensics	744	1,060	1,204	600
	<u>38,974</u>	<u>110,696</u>	<u>115,839</u>	<u>33,831</u>
Subtotal-Downs				
Lakeside Junior and Middle School				
FCCLA	486	-	13	473
8th Grade	77	14	37	54
Band	1,954	3,793	3,801	1,946
Cheerleaders	6	543	498	51
	<u>2,523</u>	<u>4,350</u>	<u>4,349</u>	<u>2,524</u>
Subtotal-Lakeside				
Total Student Organization Funds	<u>41,497</u>	<u>115,046</u>	<u>120,188</u>	<u>36,355</u>
Payroll Clearing	<u>82,214</u>	<u>635,384</u>	<u>641,437</u>	<u>76,161</u>
Total Agency Funds	<u>\$ 123,711</u>	<u>\$ 750,430</u>	<u>\$ 761,625</u>	<u>\$ 112,516</u>



Unified School District Number 272  
Cawker City, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended June 30, 2012

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Gate Receipts:				
Lakeside High School and Elementary School at Downs				
Athletic	\$ 396	\$ 26,191	\$ 23,428	\$ 3,159
Track	-	879	802	77
Lakeside Elementary at Glen Elder	-	50	50	-
Lakeside Junior High and Middle School	3,838	3,007	2,903	3,942
Total Gate Receipts	4,234	30,127	27,183	7,178
School Projects:				
Lakeside Junior High & Middle School				
Abstract	1,843	2,106	2,281	1,668
Pop	23	-	-	23
Library	1,579	27	-	1,606
FACS	25	269	266	28
Project Play Ground	570	-	-	570
Art	1,606	165	305	1,466
	5,646	2,567	2,852	5,361
Lakeside Elementary School at Glen Elder				
Abstract	5	1,492	1,185	312
Library	150	12	10	152
	155	1,504	1,195	464
Lakeside High School and Elementary School at Downs				
Abstract	670	7,553	8,096	127
Pop	547	7,194	7,168	573
Library	120	25	34	111
FACS	35	473	261	247
NCK Wellness	-	2,522	2,522	-
Nursing	-	200	91	109
Milk/Juice	74	71	145	-
Site Council	969	-	889	80
Washington, DC Trip	4	3,695	2,636	1,063
Yearbook	1,733	12,351	13,195	889
Art	711	278	20	969
Vo-Ag	266	1,992	1,419	839
	5,129	36,354	36,476	5,007
Total School Projects	10,930	40,425	40,523	10,832
Total District Activity Funds	\$ 15,164	\$ 70,552	\$ 67,706	\$ 18,010