

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**SUPPLEMENTARY INFORMATION**

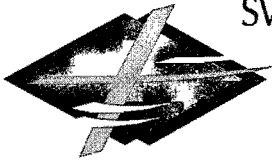
**FOR THE YEAR ENDED JUNE 30, 2012**

**Unified School District Number 275  
Winona, Kansas**

**Fiscal Year Ended June 30, 2012**

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 275  
Winona, Kansas 67764

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District Number 275, Winona, 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 these financial statements 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.

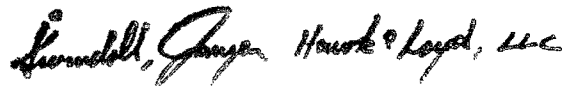
As described more fully in Note 1, the District has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with cash basis and budget laws of the State of Kansas which practices differ from accounting principles generally accepted in the 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.

The June 30, 2011 Actual column presented in the individual fund schedules of cash receipts and expenditure (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the June 30, 2011 financial statement upon which we rendered an unqualified opinion dated August 18, 2011. The June 30, 2011 financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such June 30, 2011 comparative information is the responsibility of management and was derived from and relates to the underlying accounting and other records used to prepare the June 30, 2011 financial statements. The June 30, 2011 comparative information was subjected to the auditing procedures applied in the audit of June 30, 2011 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, 2011 financial statement or to the June 30, 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 June 30, 2011 comparative information is fairly stated in all material respects in relation to the June 30, 2011 financial statement as a whole.



Certified Public Accountants

October 1, 2012

**Unified School District Number 275  
Winona, Kansas**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
For the Year Ended June 30, 2012**

	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
<b>GOVERNMENTAL TYPE FUNDS:</b>						
<b>GENERAL FUNDS</b>						
General	\$ 8,455	\$ 830,579	\$ 839,034	\$ -	\$ -	\$ -
Supplemental General	17,811	296,951	290,814	23,948	-	23,948
<b>SPECIAL REVENUE FUNDS</b>						
At Risk (K-12)	-	51,030	51,030	-	-	-
Capital Outlay	148,899	161,617	55,813	254,703	-	254,703
Driver Training	1,444	50	-	1,494	-	1,494
Food Service	23,000	79,281	71,422	30,859	-	30,859
Professional Development	162	-	40	122	-	122
Special Education	125,792	122,819	125,052	123,559	-	123,559
Recreation Commission	8,039	174	1,404	6,809	-	6,809
KPERs Special Retirement Contribution	-	70,262	70,262	-	-	-
Textbook/Student Material Revolving	116	55	-	171	-	171
Gifts and Grants	4,022	60	2,744	1,338	-	1,338
Other Federal Funds	27,908	30,951	51,615	7,244	-	7,244
Gate Receipts	2,167	18,806	20,263	710	-	710
School Projects	-	336	315	21	-	21
Total (Excluding Agency Funds)	<u>\$ 367,815</u>	<u>\$ 1,662,971</u>	<u>\$ 1,579,808</u>	<u>\$ 450,978</u>	<u>\$ -</u>	<u>\$ 450,978</u>

**COMPOSITION OF CASH:**

Board General Account, The Bank, Winona, KS	\$ 448,748
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	<u>32,700</u>
<b>Total Cash</b>	<b>482,948</b>
<b>Agency Funds per Statement 4</b>	<u><b>(31,970)</b></u>
<b>Total (Excluding Agency Funds)</b>	<u><b>\$ 450,978</b></u>

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

STATEMENT 1

**Unified School District Number 275  
Winona, Kansas**

**NOTES TO THE FINANCIAL STATEMENTS**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***(a) Reporting Entity***

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District Number 275, the primary government. There were no component units in the years ended June 30, 2012 and 2011.

***(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 \$22,932, \$1,023, \$5,559, \$11,437 and \$584 are classified as reimbursed expenses in the General Fund, Supplemental General Fund, Capital Outlay Fund, Food Service Fund, and Special Education 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.

**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.

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

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

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

### ***(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 statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

### ***(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), Debt Service Funds and Enterprise Funds. Although directory rather than mandatory, the statutes provided 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 no budget amendments for this year.

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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used expenditure authority lapses at year end. A legal operating budget is not required for Fiduciary and Permanent Funds and the following Special Revenue Funds: Textbook/Student Material Revolving, Gifts and Grants, Other Federal Funds, 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. 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 in idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

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

At June 30, 2012, the carrying amount of the District's deposits was \$482,948 and the bank balance was \$574,540. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$324,540 was covered by pledged securities held under joint custody receipts issued by a third-party bank in the District's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the District, the pledging bank, and the independent third-party bank holding the pledged securities.

### **(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.

## 3. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Food Service	K.S.A. 72-6428	\$ 2,800
General Fund	At Risk (K-12)	K.S.A. 72-6428	51,030
General Fund	Special Education	K.S.A. 72-6428	96,212
Supplemental General Fund	Food Service	K.S.A. 72-6433	30,774
Supplemental General Fund	Special Education	K.S.A. 72-6433	26,023



## 4. 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 1-888-275-5737.

**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. For fiscal year 2012, the State of Kansas contributed 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, \$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 \$140,318,394 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.

## 5. LEAVE POLICIES

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

## 6. 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 1, 2012, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

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

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries 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.

## **7. RECREATION FUND**

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

## **8. OTHER POST EMPLOYMENT BENEFITS**

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

## **9. RELATED PARTY TRANSACTIONS**

During the years ended June 30, 2012 and 2011, the District employed immediate family members of two and one of the District's board members, respectively. At June 30, 2012, there were no amounts payable to these individuals. Total payments to these individuals' employees during the years ended June 30, 2012 and 2011, were \$24,612 and \$24,805, respectively.

## **10. SUBSEQUENT EVENTS**

Management has evaluated the effects on the financial statements of subsequent events occurring through October 1, 2012 which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**SUPPLEMENTARY INFORMATION**

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

**Unified School District Number 275  
Winona, 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>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
<b>GOVERNMENTAL TYPE FUNDS:</b>						
<b>GENERAL OPERATING FUNDS</b>						
General	\$ 828,954	\$ (12,852)	\$ 22,932	\$ 839,034	\$ 839,034	\$ -
Supplemental General	293,780	(3,989)	1,023	290,814	290,814	-
<b>SPECIAL REVENUE FUNDS</b>						
At Risk (K-12)	65,000	-	-	65,000	51,030	13,970
Capital Outlay	285,000	-	5,559	290,559	55,813	234,746
Driver Training	1,727	-	-	1,727	-	1,727
Food Service	115,084	-	11,437	126,521	71,422	55,099
Professional Development	1,162	-	-	1,162	40	1,122
Special Education	248,792	-	584	249,376	125,052	124,324
Recreation Commission	4,000	-	-	4,000	1,404	2,596
KPERs Special Retirement Contribution	80,292	-	-	80,292	70,262	10,030
	<u>\$ 1,923,791</u>	<u>\$ (16,841)</u>	<u>\$ 41,535</u>	<u>\$ 1,948,485</u>	<u>\$ 1,504,871</u>	<u>\$ 443,614</u>

Unified School District Number 275  
Winona, Kansas

GENERAL

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)

	2012		Variance Favorable (Unfavorable)	
	2011 Actual	Actual		Budget
<b>Cash Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 331,820	\$ 342,983	\$ 338,294	\$ 4,689
Delinquent tax	321	647	834	(187)
Mineral production tax	17,017	26,449	-	26,449
State aid	395,293	340,949	392,007	(51,058)
Federal aid - ARRA	16,454	-	-	-
Federal aid - Ed Jobs	28,810	407	-	407
Special education state aid	87,636	96,212	97,819	(1,607)
Miscellaneous reimbursements	29,554	22,932	-	22,932
<b>Total Cash Receipts</b>	<b>906,905</b>	<b>830,579</b>	<b>\$ 828,954</b>	<b>\$ 1,625</b>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	139,369	119,340	\$ 149,532	\$ 30,192
Certified salaries - ARRA	16,454	-	-	-
Certified salaries - Ed Jobs	22,544	407	-	(407)
Insurance	172,529	193,825	180,000	(13,825)
Insurance - Ed Jobs	6,266	-	-	-
Social Security	26,519	26,025	27,000	975
Other benefits	4,301	325	4,000	3,675
Purchased professional and tech services	453	-	1,000	1,000
Teaching supplies	1,805	4,555	5,000	445
Textbooks	416	2,278	1,000	(1,278)
Miscellaneous supplies	367	125	500	375
Property and equipment	4,204	5,369	2,500	(2,869)
Other	-	451	622	171
Student Support Services -				
Other purchased services	6,080	7,280	500	(6,780)
Supplies	-	1,619	-	(1,619)
Instruction Support Staff -				
Certified salaries	23,798	15,865	24,000	8,135
Insurance	12,518	12,703	11,500	(1,203)
Social Security	1,203	582	1,200	618
Other benefits	150	7	150	143
Books and periodicals	898	1,171	500	(671)

Unified School District Number 275  
Winona, Kansas

GENERAL (cont.)

**STATEMENT 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>			<b>Variance Favorable (Unfavorable)</b>
	<u>2011 Actual</u>	<u>Actual</u>	<u>Budget</u>	
Expenditures (cont.):				
General Administration -				
Certified salaries	38,126	28,500	40,000	11,500
Non-certified salaries	24,119	24,738	24,000	(738)
Insurance	16,073	3,714	17,000	13,286
Social Security	4,326	3,276	5,000	1,724
Other benefits	313	41	500	459
Purchased professional and tech services	3,293	1,725	4,000	2,275
Communications	3,086	2,287	5,000	2,713
Other purchased services	9,303	12,977	10,000	(2,977)
Supplies	3,412	1,167	3,500	2,333
Other	14,651	6,451	5,000	(1,451)
School Administration -				
Certified salaries	18,628	30,000	18,000	(12,000)
Non-certified salaries	(940)	1,291	-	(1,291)
Insurance	20,109	16,475	20,000	3,525
Social Security	1,788	2,441	2,000	(441)
Other benefits	231	31	200	169
Communications	10,895	6,823	5,000	(1,823)
Other purchased services	1,658	249	1,500	1,251
Supplies	7,275	8,267	1,000	(7,267)
Other	6,077	8,097	5,000	(3,097)
Operations and Maintenance -				
Non-certified salaries	41,606	46,070	42,000	(4,070)
Insurance	5,687	6,264	6,000	(264)
Social Security	2,960	3,211	3,000	(211)
Other benefits	4,735	2,339	3,000	661
Purchased professional and tech services	120	257	250	(7)
Water/sewer	235	2,127	500	(1,627)
Cleaning	160	160	200	40
Repair of buildings	124	2,808	100	(2,708)
Other purchased property services	422	-	500	500
Insurance	-	16,378	-	(16,378)
General supplies	6,169	3,531	1,000	(2,531)
Heating	7,435	137	300	163
Electricity	2,028	12,439	1,000	(11,439)
Miscellaneous supplies	279	482	300	(182)

Unified School District Number 275  
Winona, Kansas

GENERAL (cont.)

STATEMENT 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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 27,377	\$ 28,291	\$ 25,000	\$ (3,291)
Social security	2,031	2,054	2,000	(54)
Other employee benefits	26	27	100	73
Mileage in lieu	1,642	-	-	-
Insurance	-	561	-	(561)
Motor Fuel	7,217	7,216	1,000	(6,216)
Other	379	3,549	3,000	(549)
Vehicle & Maintenance Services -				
Other employee benefits	3,370	-	-	-
Supplies	893	614	-	(614)
Outgoing Transfers -				
Food Service	-	2,800	-	(2,800)
At Risk (K-12)	73,622	51,030	65,000	13,970
Special Education	87,636	96,212	98,000	1,788
Adjustment to comply with legal max	-	-	(12,852)	(12,852)
Legal General Fund budget	898,450	839,034	816,102	(22,932)
Adjustment for qualifying budget credits	-	-	22,932	22,932
Total Expenditures	<u>898,450</u>	<u>839,034</u>	<u>\$ 839,034</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	8,455	(8,455)		
Unencumbered Cash, Beginning	-	8,455		
Unencumbered Cash, Ending	<u>\$ 8,455</u>	<u>\$ -</u>		

Unified School District Number 275  
Winona, Kansas

SUPPLEMENTAL GENERAL

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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
<b>Cash Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 272,547	\$ 280,589	\$ 262,048	\$ 18,541
Delinquent taxes	445	679	685	(6)
Motor vehicle tax	14,049	14,547	13,116	1,431
Recreational vehicle tax	104	113	120	(7)
Miscellaneous reimbursements	412	1,023	-	1,023
<b>Total Cash Receipts</b>	<b>287,557</b>	<b>296,951</b>	<b>\$ 275,969</b>	<b>\$ 20,982</b>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	97,103	160,290	\$ 100,000	\$ (60,290)
Other purchased services	1,373	2,052	1,000	(1,052)
Miscellaneous supplies	3,193	1,875	2,000	125
Property and equipment	553	-	500	500
Student Support Services -				
Purchased professional and tech services	158	59	500	441
Supplies	692	-	866	866
Instructor Support Staff -				
Purchased professional and tech services	-	-	6,000	6,000
Supplies	2,005	1,259	4,000	2,741
Operations and Maintenance -				
Purchased property services	5,832	11,626	8,000	(3,626)
Other purchased services	15,788	103	16,000	15,897
Supplies	32,741	28,651	50,000	21,349
Other	-	77	-	(77)
Vehicle Operating Services -				
Other purchased services	5,613	3,083	6,000	2,917
Motor fuel	7,278	16,389	20,000	3,611
Other	116	552	1,000	448
Vehicle Services & Maintenance Services -				
Other purchased services	5,594	6,597	5,000	(1,597)
Supplies	1,299	1,404	5,000	3,596
Outgoing transfers -				
Driver training	1,588	-	-	-
Food Service	27,394	30,774	42,914	12,140
Special Education	92,522	26,023	25,000	(1,023)
Adjustment to comply with legal max	-	-	(3,989)	(3,989)
<b>Legal Supplemental General Fund Budget</b>	<b>300,842</b>	<b>290,814</b>	<b>289,791</b>	<b>(1,023)</b>
Adjustment for qualifying budget credits	-	-	1,023	1,023
<b>Total Expenditures</b>	<b>300,842</b>	<b>290,814</b>	<b>\$ 290,814</b>	<b>\$ -</b>
Receipts Over (Under) Expenditures	(13,285)	6,137		
Unencumbered Cash, Beginning	31,096	17,811		
Unencumbered Cash, Ending	<u>\$ 17,811</u>	<u>\$ 23,948</u>		



Unified School District Number 275  
Winona, Kansas

AT RISK (K-12)

**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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
Transfer from General	\$ 73,622	\$ 51,030	\$ 48,000	\$ 3,030
Expenditures:				
Instruction -				
Certified salaries	<u>73,622</u>	<u>51,030</u>	<u>\$ 65,000</u>	<u>\$ 13,970</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

Unified School District Number 275  
Winona, Kansas

CAPITAL OUTLAY

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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 135,554	\$ 141,026	\$ 142,733	\$ (1,707)
Delinquent tax	168	273	514	(241)
Motor vehicle tax	4,042	6,376	9,119	(2,743)
Recreational vehicle tax	27	337	84	253
Other revenue from local source	1,564	8,046	-	8,046
Miscellaneous reimbursements	1,999	5,559	-	5,559
Total Cash Receipts	<u>143,354</u>	<u>161,617</u>	<u>\$ 152,450</u>	<u>\$ 9,167</u>
Expenditures:				
Instruction -				
Property and equipment	2,312	2,957	\$ 45,000	\$ 42,043
Instructional Support Staff -				
Property and equipment	1,233	-	-	-
General Administration -				
Property and equipment	11,649	5,740	15,000	9,260
Operations and Maintenance -				
Property and equipment	141,325	15,220	20,000	4,780
Transportation -				
Property and equipment	44,824	24,732	80,000	55,268
Facilities -				
Building additions	-	4,549	120,000	115,451
Other	2,193	2,615	5,000	2,385
Legal Capital Outlay Fund Budget	203,536	55,813	285,000	229,187
Adjustment for qualifying budget credits	-	-	5,559	5,559
Total Expenditures	<u>203,536</u>	<u>55,813</u>	<u>\$ 290,559</u>	<u>\$ 234,746</u>
Receipts Over (Under) Expenditures	(60,182)	105,804		
Unencumbered Cash, Beginning	<u>209,081</u>	<u>148,899</u>		
Unencumbered Cash, Ending	<u>\$ 148,899</u>	<u>\$ 254,703</u>		

Unified School District Number 275  
Winona, Kansas

DRIVER TRAINING

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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
Other revenue from local source	\$ 200	\$ 50	\$ -	\$ 50
State aid	444	-	296	(296)
Transfer from Supplemental General	1,588	-	-	-
Total Cash Receipts	<u>2,232</u>	<u>50</u>	<u>\$ 296</u>	<u>\$ (246)</u>
Expenditures:				
Certified salaries	2,112	-	\$ 1,600	\$ 1,600
Social Security	162	-	124	124
Other employee benefits	2	-	3	3
Supplies	12	-	-	-
Total Expenditures	<u>2,288</u>	<u>-</u>	<u>\$ 1,727</u>	<u>\$ 1,727</u>
Receipts Over (Under) Expenditures	(56)	50		
Unencumbered Cash, Beginning	<u>1,500</u>	<u>1,444</u>		
Unencumbered Cash, Ending	<u>\$ 1,444</u>	<u>\$ 1,494</u>		

Unified School District Number 275  
Winona, Kansas

FOOD SERVICE

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)

	2011		2012	
	Actual	Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts:				
State aid	\$ 424	\$ 272	\$ 422	\$ (150)
Federal aid	21,181	13,739	24,365	(10,626)
Interest on idle funds	550	225	500	(275)
Student sales - lunch	9,864	13,270	11,040	2,230
Student sales - breakfast	281	430	2,164	(1,734)
Adult sales	5,992	6,146	5,679	467
Transfer from General	-	2,800	-	2,800
Transfer from Supplemental General	27,394	30,774	42,914	(12,140)
Miscellaneous income	583	188	5,000	(4,812)
Miscellaneous reimbursements	3,721	11,437	-	11,437
<b>Total Cash Receipts</b>	<b>69,990</b>	<b>79,281</b>	<b>\$ 92,084</b>	<b>\$ (12,803)</b>
Expenditures:				
Operations and Maintenance -				
Purchased property services	277	813	\$ 400	\$ (413)
Food Service -				
Non-certified salaries	17,079	17,007	21,000	3,993
Insurance	4,039	4,224	4,150	(74)
Social Security	1,115	1,089	1,500	411
Other employee benefits	2,569	14	3,120	3,106
Other purchased services	1,936	327	2,000	1,673
Food and milk	42,126	47,359	70,000	22,641
Miscellaneous supplies	134	280	5,000	4,720
Property and equipment	1,347	-	6,914	6,914
Other	194	309	1,000	691
Legal Food Service Fund Budget	70,816	71,422	115,084	43,662
Adjustment for qualifying budget credits	-	-	11,437	11,437
<b>Total Expenditures</b>	<b>70,816</b>	<b>71,422</b>	<b>\$ 126,521</b>	<b>\$ 55,099</b>
Receipts Over (Under) Expenditures	(826)	7,859		
Unencumbered Cash, Beginning	23,826	23,000		
Unencumbered Cash, Ending	\$ 23,000	\$ 30,859		

Unified School District Number 275  
Winona, Kansas

PROFESSIONAL DEVELOPMENT

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>2011 Actual</u>	<u>2012</u>		<u>Variance Favorable (Unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts:				
Transfer from General	\$ -	\$ -	\$ 1,000	\$ (1,000)
Expenditures:				
Instruction Support Staff - Other	<u>903</u>	<u>40</u>	<u>\$ 1,162</u>	<u>\$ 1,122</u>
Receipts Over (Under) Expenditures	(903)	(40)		
Unencumbered Cash, Beginning	<u>1,065</u>	<u>162</u>		
Unencumbered Cash, Ending	<u>\$ 162</u>	<u>\$ 122</u>		

Unified School District Number 275  
Winona, Kansas

SPECIAL EDUCATION

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)

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
Federal aid - ARRA	\$ 5,864	\$ -	\$ -	\$ -
Transfer from General	87,636	96,212	98,000	(1,788)
Transfer from Supplemental General	92,522	26,023	25,000	1,023
Miscellaneous reimbursements	1,276	584	-	584
Total Cash Receipts	<u>187,298</u>	<u>122,819</u>	<u>\$ 123,000</u>	<u>\$ (181)</u>
Expenditures:				
Instruction -				
Certified salaries	24,979	30,792	\$ 35,000	\$ 4,208
Certified salaries - ARRA	5,864	-	-	-
Non-certified salaries	22,398	19,089	25,000	5,911
Insurance	8,099	8,875	40,000	31,125
Social Security	4,116	3,867	4,200	333
Other benefits	51	48	100	52
Payments to Special Education Coop	53,924	59,848	144,492	84,644
General supplemental teaching supplies	29	9	-	(9)
Equipment	84	24	-	(24)
Student Transportation Services -				
Other	17,962	2,500	-	(2,500)
Legal Special Education Fund Budget	137,506	125,052	248,792	123,740
Adjustment for qualifying budget credits	-	-	584	584
Total Expenditures	<u>137,506</u>	<u>125,052</u>	<u>\$ 249,376</u>	<u>\$ 124,324</u>
Receipts Over (Under) Expenditures	49,792	(2,233)		
Unencumbered Cash, Beginning	<u>76,000</u>	<u>125,792</u>		
Unencumbered Cash, Ending	<u>\$ 125,792</u>	<u>\$ 123,559</u>		

Unified School District Number 275  
Winona, Kansas

RECREATION COMMISSION

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)

	2012		Variance Favorable (Unfavorable)
	2011 Actual	Actual	
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property	\$ 3,978	\$ 33	\$ 20 \$ 13
Delinquent tax	4	5	15 (10)
Motor vehicle tax	72	134	197 (63)
Recreational vehicle tax	-	1	3 (2)
Mineral production tax	-	1	- 1
Total Cash Receipts	4,054	174	\$ 235 \$ (61)
Expenditures:			
Summer program expenses	984	1,404	\$ 4,000 \$ 2,596
Receipts Over (Under) Expenditures	3,070	(1,230)	
Unencumbered Cash, Beginning	4,969	8,039	
Unencumbered Cash, Ending	\$ 8,039	\$ 6,809	

Unified School District Number 275  
Winona, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended June 30, 2012

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

	2011 Actual	2012		Variance Favorable (Unfavorable)
		Actual	Budget	
Cash Receipts:				
State Sources - KPERS	\$ 69,742	\$ 70,262	\$ 80,292	\$ (10,030)
Expenditures:				
Employee Benefits -				
Instruction	31,465	52,010	\$ 58,292	\$ 6,282
Student Support	305	-	550	550
Instructional Support	1,215	2,108	2,000	(108)
General Administration	6,510	9,820	12,500	2,680
School Administration	434	-	750	750
Operations & Maintenance	2,387	4,216	4,400	184
Food Service	1,085	2,108	1,800	(308)
Total Expenditures	43,401	70,262	\$ 80,292	\$ 10,030
Receipts Over (Under) Expenditures	26,341	-		
Unencumbered Cash, Beginning	(26,341)	-		
Unencumbered Cash, Ending	\$ -	\$ -		



Unified School District Number 275  
Winona, Kansas

TEXTBOOK/STUDENT MATERIAL REVOLVING

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended June 30, 2012

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

	<u>2011 Actual</u>	<u>2012 Actual</u>
Cash Receipts:		
Student fees	\$ -	\$ 55
Expenditures:		
Purchase of textbooks	1,652	-
Other materials/supplies	<u>146</u>	<u>-</u>
Total Expenditures	<u>1,798</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,798)	55
Unencumbered Cash, Beginning	<u>1,914</u>	<u>116</u>
Unencumbered Cash, Ending	<u>\$ 116</u>	<u>\$ 171</u>

Unified School District Number 275  
Winona, Kansas

GIFTS AND GRANTS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

For the Year Ended June 30, 2012

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

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash Receipts:		
Miscellaneous revenue	\$ 76	\$ 60
Expenditures:		
Instruction -		
Purchased professional services	-	392
Supplies	667	392
Property	1,431	1,960
Expenditures	<u>2,098</u>	<u>2,744</u>
Receipts Over (Under) Expenditures	(2,022)	(2,684)
Unencumbered Cash, Beginning	<u>6,044</u>	<u>4,022</u>
Unencumbered Cash, Ending	<u>\$ 4,022</u>	<u>\$ 1,338</u>

Unified School District Number 275  
Winona, Kansas

OTHER FEDERAL FUNDS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Actual</u>
Cash Receipts:		
Title I - Federal Grant Award	\$ 24,885	\$ 15,958
Title I - Federal Grant Award - ARRA	9,930	-
Title IV School Preparedness - Federal Grant Award	-	12,743
Title II-D Ed Tech - Federal Grant Award	22,737	-
Title IV Drug Free - Federal Grant Award	348	-
Title II-A Teacher Quality - Federal Grant Award	9,751	2,250
Total Cash Receipts	<u>67,651</u>	<u>30,951</u>
Expenditures:		
Title I - Instruction - Teachers' salaries	5,911	15,840
Teachers' salaries - ARRA	9,930	-
Social Security	1,212	1,212
Other employee benefits	15	15
Supplies	-	22,146
Property and equipment	23,050	-
Total Expenditures	<u>40,118</u>	<u>51,615</u>
Receipts Over (Under) Expenditures	27,533	(20,664)
Unencumbered Cash, Beginning	<u>375</u>	<u>27,908</u>
Unencumbered Cash, Ending	<u>\$ 27,908</u>	<u>\$ 7,244</u>

**Unified School District Number 275  
Winona, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS - ACTUAL**  
**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:				
Class of 2009	\$ 158	\$ -	\$ -	\$ 158
Class of 2011	1,316	-	82	1,234
Class of 2012	6,549	2,445	8,958	36
Class of 2013	5,594	16,474	12,252	9,816
Class of 2014	1,751	4,758	3,213	3,296
Class of 2015	-	6,984	3,005	3,979
Class of 2016	-	2,333	1,380	953
Home Economics	1	77	77	1
Kayettes	1,565	3,938	4,478	1,025
Pep Club	-	4,325	4,014	311
Student Council	335	5,017	4,047	1,305
T-Club	199	776	812	163
Yearbook	4,043	4,230	2,589	5,684
Cheerleaders	171	1,839	1,262	748
Jr High Cheerleaders	332	76	83	325
Football	10	5,087	2,161	2,936
<b>Total Student Organization Funds</b>	<b>\$ 22,024</b>	<b>\$ 58,359</b>	<b>\$ 48,413</b>	<b>\$ 31,970</b>

**Unified School District Number 275  
Winona, Kansas**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS - ACTUAL**  
**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: Athletics	\$ <u>2,167</u>	\$ <u>18,806</u>	\$ <u>20,263</u>	\$ <u>710</u>
School Projects: Boosters	\$ <u>-</u>	\$ <u>336</u>	\$ <u>315</u>	\$ <u>21</u>