

**UNIFIED SCHOOL DISTRICT NO. 287**

**Pomona, Kansas**

**Financial Statements**

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

UNIFIED SCHOOL DISTRICT NO. 287  
Pomona, Kansas  
Financial Statements  
For the Year Ended June 30, 2012

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MIZE HOUSER  
COMPANY<sup>PA.</sup>

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Education  
Unified School District No. 287  
Pomona, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 287, Pomona, Kansas, (the District), as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit. The prior year partial comparative information has been derived from the District's financial statements for the year ended June 30, 2011. In our report dated October 12, 2011, on these financial statements we expressed an adverse opinion as to presentation on the basis of generally accepted accounting principles and a qualified opinion as to presentation on the Kansas prescribed basis of accounting.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. 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 the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 287, Pomona, Kansas, as of June 30, 2012, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

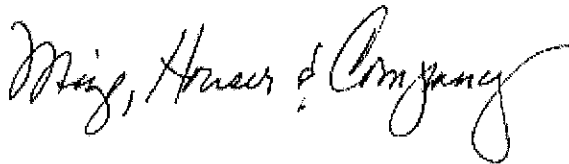
Also, in our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

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The financial statements include partial prior-year comparative information. Such information does not include all of the information required for a presentation in conformity with the Kansas regulatory basis of accounting. Accordingly, such information should be read in conjunction with the District's financial statement for the year ended June 30, 2011, from which such partial information was derived.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, schedule of cash receipts and expenditures-agency funds, and the schedule of cash receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the statutory financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

A handwritten signature in cursive script that reads "Ming, Hansen & Company". The signature is written in dark ink and is positioned above the date.

October 23, 2012

UNIFIED SCHOOL DISTRICT NO. 287  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Types:							
General Funds							
General	\$ 17	\$ -	\$ 5,192,119	\$ 5,192,136	\$ -	\$ -	\$ -
Supplemental General	133,440	-	1,789,710	1,808,088	115,062	-	115,062
Special Purpose Funds							
Vocational Education	473,707	-	240,000	216,625	497,082	-	497,082
Special Education	968,322	-	1,135,732	1,079,488	1,024,566	-	1,024,566
Driver Training	65,759	-	4,733	33,421	37,071	-	37,071
Food Service	134,207	-	428,075	421,750	140,532	-	140,532
Capital Outlay	1,109,147	-	497,889	676,810	930,226	50,743	980,969
At-Risk (K-12)	1,125,669	-	1,055,000	1,085,898	1,094,771	-	1,094,771
Professional Development	81,965	-	572	23,442	59,085	-	59,085
Gifts and Grants	2,120	-	45,789	47,909	-	-	-
KPERs Special Retirement Contribution	-	-	406,413	406,413	-	-	-
Recreation Commission	72,625	-	79,645	125,499	26,671	-	26,671
Contingency Reserve	452,348	-	-	-	452,348	-	452,348
Textbook Rental	95,854	-	17,383	37,750	75,487	-	75,487
Federal	-	-	145,226	145,226	-	-	-
Fiduciary Funds							
District Activities	51,038	-	131,070	124,903	57,205	-	57,205
Total	\$ 4,766,208	\$ -	\$ 11,169,256	\$ 11,425,358	\$ 4,510,106	\$ 50,743	\$ 4,560,849

Composition of Cash:

Capitol Federal		
Savings Accounts	\$ 6,930	
Certificate of Deposit	95,694	102,624
American Fidelity		
Savings Accounts		2,608
Kansas State Bank		
Savings Account	\$ 530	
Certificate of Deposit	9,900	10,430
Great Southern Bank		
Savings Account	\$ 9,250	
Certificate of Deposit	220,800	230,050
Garnett State Savings Bank		
Checking Accounts	\$ 4,590,814	
Money Market	3,179	
Certificate of Deposit	77,874	4,671,867
Bank of the West		
Savings Account	\$ 2,264	
Certificate of Deposit	81,500	83,764
Peoples Bank		
Savings Account	\$ 10,000	
Certificate of Deposit	2,465	12,465
Total Cash		5,113,808
Less: Agency Funds per Schedule 3		[552,959]
Total Reporting Entity (Excluding Agency Funds)		\$ 4,560,849

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

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

USD No. 287 is a municipal corporation governed by an elected seven-member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no related municipal entities.

Reimbursed Expenses

Expenditures in the amount of \$19,206 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAG regulatory basis of accounting involves the recognition of cash, cash equivalents, and marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies - (Continued)

The following types of funds comprise the financial activities of the District for the year ended June 30, 2012:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Fiduciary Fund – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), principal and interest funds, and business 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 the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended June 30, 2012 was amended for the General Fund.

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 regulatory basis of accounting, in which revenues are recognized which 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 unused budgeted expenditure authority lapses at year-end.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies - (Continued)

Budgetary Information (Continued)

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special purpose funds:

Textbook Rental  
Contingency Reserve

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

Ad Valorem Tax Revenues

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date.

Payments are due November 1, becoming delinquent with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year. The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the District, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

NOTE 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.

The District received \$381,479 in General State Aid and \$40,081 in Supplemental General State Aid subsequent to June 30, 2012 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2012.

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

At June 30, 2012, the District's carrying amount of deposits were \$5,113,808 and the bank balance was \$5,295,866. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$693,356 was covered by federal depository insurance, \$4,602,510 was collateralized with securities held by the pledging financial institutions' agents in the District's name.



UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 3 - Capital Lease

The District has entered into a bus lease. The original amount of the bus lease entered into on June 8, 2011 was \$193,615 with annual payments ending on October 15, 2016. The principal amount paid on the leases for the year ended June 30, 2012 was \$18,526. The interest rate on the lease is 3.50%.

Annual lease payment requirements to maturity:

Year Ended June 30,	Principal	Interest	Total
2013	\$ 36,880	\$ 5,540	\$ 42,420
2014	38,192	4,229	42,421
2015	39,551	2,870	42,421
2016	40,957	1,463	42,420
2017	19,509	167	19,676
	<u>\$ 175,089</u>	<u>\$ 14,269</u>	<u>\$ 189,358</u>

NOTE 4 - Interfund Transfers

Transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-6428	\$ 1,135,732
General	Food Service	K.S.A. 72-6428	99,776
General	At Risk (K-12)	K.S.A. 72-6428	1,000,000
General	Capital Outlay	K.S.A. 72-6428	267,380
Supplemental General	Vocational Education	K.S.A. 72-6433	240,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	<u>55,000</u>
Total			<u>\$ 2,797,888</u>

NOTE 5 - Defined Benefit Pension Plan

*Plan Description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Avenue, Topeka, KS 66603-3803) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. 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 statutory required employers share. Estimated Kansas contributions to KPERS for the District employees for the years ending June 30, 2012, 2011, and 2010 were \$406,413, \$245,400, and \$286,773, respectively, equal to the required contributions for each year.

UNIFIED SCHOOL DISTRICT NO. 287  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 6 – Compensated Absences

Non-teaching personnel working a twelve month contract are granted two weeks of paid vacation after the first year of service, for the first five years of service. After five years, the twelve month employees are granted three weeks of paid vacation. After ten years of service, the twelve month employees are granted four weeks of paid vacation. As of June 30, 2012 the liability for accumulated vacation time was \$135,611. If employees terminate or resign, vacation time earned but not used is paid.

NOTE 7 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 – Related Party Transaction

The District paid a landscaping company, owned by a board member, \$421.

NOTE 9 - Commitments and Contingencies

The District, receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on these financial statements of the District.

The District's general obligation bond issues are subject to the arbitrage provisions of Section 148 of the Internal Revenue Code. These provisions include the potential for rebates to the Federal Government of the earnings on the bond proceeds in excess of the yield on the bonds. The amounts of any future rebates due on other bonds or temporary notes have not been determined.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

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UNIFIED SCHOOL DISTRICT NO. 287  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment 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- Over [Under]</u>
Governmental Type Funds:						
General Funds						
General	\$ 5,254,956	\$ [82,026]	\$ 19,206	\$ 5,192,136	\$ 5,192,136	\$ -
Supplemental General	1,808,088	-	-	1,808,088	1,808,088	-
Special Purpose Funds:						
Vocational Education	713,707	-	-	713,707	216,625	497,082
Special Education	2,001,298	-	-	2,001,298	1,079,488	921,810
Driver Training	71,836	-	-	71,836	33,421	38,415
Food Service	581,953	-	-	581,953	421,750	160,203
Capital Outlay	1,263,646	-	-	1,263,646	676,810	586,836
At-Risk (K-12)	1,180,669	-	-	1,180,669	1,085,898	94,771
Professional Development	81,956	-	-	81,956	23,442	58,514
Gifts and Grants	7,119	-	-	7,119	47,909	[40,790]
KPERS Special Retirement						
Contribution	515,340	-	-	515,340	406,413	108,927
Recreation Commission	148,330	-	-	148,330	125,499	22,831
Federal	145,246	-	-	145,246	145,226	20

UNIFIED SCHOOL DISTRICT NO. 287  
General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 638,807	\$ 643,730	\$ 613,221	\$ 30,509
Delinquent taxes	23,496	20,403	16,438	3,965
Mineral production tax	66	169	-	169
Federal grants	279,955	10,016	-	10,016
State aid/grants	4,597,052	4,498,595	4,625,280	[126,685]
Reimbursements	22,261	19,206	-	19,206
Total Cash Receipts	<u>5,561,637</u>	<u>5,192,119</u>	<u>\$ 5,254,939</u>	<u>\$ [62,820]</u>
Expenditures				
Instruction	1,403,588	1,558,998	\$ 2,284,008	\$ 725,010
Student support services	162	206	300	94
Instructional support services	40,828	26,935	78,057	51,122
General administration	53,598	49,165	65,000	15,835
School administration	39,150	43,644	160,631	116,987
Operations and maintenance	956,355	678,405	981,002	302,597
Transportation	436,364	331,895	496,949	165,054
Transfers out	2,631,575	2,502,888	1,189,009	[1,313,879]
Adjustments to comply with legal max	-	-	[82,026]	[82,026]
Adjustment for qualifying budget credits	-	-	19,206	19,206
Total Expenditures	<u>5,561,620</u>	<u>5,192,136</u>	<u>\$ 5,192,136</u>	<u>\$ -</u>
Cash Receipts Over [Under] Expenditures	17	[17]		
Unencumbered Cash, Beginning	<u>-</u>	<u>17</u>		
Unencumbered Cash, Ending	<u>\$ 17</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Supplemental General Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 1,035,393	\$ 921,853	\$ 845,257	\$ 76,596
Delinquent taxes	30,957	31,380	26,982	4,398
Motor vehicle tax	150,963	153,525	144,046	9,479
State aid/grants	<u>790,792</u>	<u>682,952</u>	<u>658,363</u>	<u>24,589</u>
Total Cash Receipts	<u>2,008,105</u>	<u>1,789,710</u>	<u>\$ 1,674,648</u>	<u>\$ 115,062</u>
Expenditures				
Instruction	624,007	597,830	\$ 178,000	\$ [419,830]
Student support services	75,228	61,126	81,061	19,935
Instruction support staff	153,180	157,361	160,472	3,111
General administration	140,287	149,160	161,014	11,854
School administration	393,039	411,243	456,163	44,920
Operations and maintenance	51,570	19,674	240,872	221,198
Transportation	12,811	13,523	129,286	115,763
Other support services	109,594	103,171	106,220	3,049
Transfers out	<u>315,000</u>	<u>295,000</u>	<u>295,000</u>	<u>-</u>
Total Expenditures	<u>1,874,716</u>	<u>1,808,088</u>	<u>\$ 1,808,088</u>	<u>\$ -</u>
Cash Receipts Over [Under] Expenditures	133,389	[18,378]		
Unencumbered Cash, Beginning	<u>51</u>	<u>133,440</u>		
Unencumbered Cash, Ending	<u>\$ 133,440</u>	<u>\$ 115,062</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Vocational Education Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers in	\$ 240,000	\$ 240,000	\$ 240,000	\$ -
Total Cash Receipts	<u>240,000</u>	<u>240,000</u>	<u>\$ 240,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>216,816</u>	<u>216,625</u>	<u>\$ 713,707</u>	<u>\$ 497,082</u>
Total Expenditures	<u>216,816</u>	<u>216,625</u>	<u>\$ 713,707</u>	<u>\$ 497,082</u>
Cash Receipts Over [Under] Expenditures	23,184	23,375		
Unencumbered Cash, Beginning	<u>450,523</u>	<u>473,707</u>		
Unencumbered Cash, Ending	<u>\$ 473,707</u>	<u>\$ 497,082</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Special Education Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Miscellaneous	\$ 42,732	\$ -	\$ -	\$ -
Transfers in	873,826	1,135,732	1,032,976	102,756
Total Cash Receipts	<u>916,558</u>	<u>1,135,732</u>	<u>\$ 1,032,976</u>	<u>\$ 102,756</u>
Expenditures				
Instruction	986,394	982,665	\$ 1,899,654	\$ 916,989
Student support services	45,318	44,818	44,605	[213]
Transportation	46,807	52,005	57,039	5,034
Total Expenditures	<u>1,078,519</u>	<u>1,079,488</u>	<u>\$ 2,001,298</u>	<u>\$ 921,810</u>
Cash Receipts Over [Under] Expenditures	[161,961]	56,244		
Unencumbered Cash, Beginning	<u>1,130,283</u>	<u>968,322</u>		
Unencumbered Cash, Ending	<u>\$ 968,322</u>	<u>\$ 1,024,566</u>		

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 287  
Driver Training Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Charges for services	\$ 3,856	\$ 2,665	\$ 4,375	\$ [1,710]
State aid/grants	1,776	2,068	1,702	366
Transfer in	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Cash Receipts	<u>35,632</u>	<u>4,733</u>	<u>\$ 6,077</u>	<u>\$ [1,344]</u>
Expenditures				
Instruction	5,027	8,019	\$ 36,136	\$ 28,117
Vehicle operating and maintenance	<u>400</u>	<u>25,402</u>	<u>35,700</u>	<u>10,298</u>
Total Expenditures	<u>5,427</u>	<u>33,421</u>	<u>\$ 71,836</u>	<u>\$ 38,415</u>
Cash Receipts Over [Under] Expenditures	30,205	[28,688]		
Unencumbered Cash, Beginning	<u>35,554</u>	<u>65,759</u>		
Unencumbered Cash, Ending	<u>\$ 65,759</u>	<u>\$ 37,071</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Food Service Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal aid	\$ 188,428	\$ 203,598	\$ 182,304	\$ 21,294
State aid	3,583	3,572	2,887	685
Charges for services	131,477	121,129	106,523	14,606
Transfers in	85,174	99,776	156,033	[56,257]
Total Cash Receipts	<u>408,662</u>	<u>428,075</u>	<u>\$ 447,747</u>	<u>\$ [19,672]</u>
Expenditures				
Food service operation	<u>402,868</u>	<u>421,750</u>	<u>\$ 581,953</u>	<u>\$ 160,203</u>
Total Expenditures	<u>402,868</u>	<u>421,750</u>	<u>\$ 581,953</u>	<u>\$ 160,203</u>
Cash Receipts Over [Under] Expenditures	5,794	6,325		
Unencumbered Cash, Beginning	<u>128,413</u>	<u>134,207</u>		
Unencumbered Cash, Ending	<u>\$ 134,207</u>	<u>\$ 140,532</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Capital Outlay Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 13,183	\$ 155,759	\$ 138,101	\$ 17,658
Delinquent taxes	2,553	1,071	-	1,071
Motor vehicle tax	808	3,222	16,398	[13,176]
Investment income	9,602	6,395	-	6,395
Miscellaneous	61,922	64,062	-	64,062
Transfers in	-	267,380	-	267,380
Total Cash Receipts	<u>88,068</u>	<u>497,889</u>	<u>\$ 154,499</u>	<u>\$ 343,390</u>
Expenditures				
Instruction	-	296,057	\$ 250,000	\$ [46,057]
Operations and maintenance	-	205,714	250,000	44,286
Transportation	-	17,289	200,000	182,711
Facility acquisition and construction services	-	157,750	563,646	405,896
Total Expenditures	<u>-</u>	<u>676,810</u>	<u>\$ 1,263,646</u>	<u>\$ 586,836</u>
Cash Receipts Over [Under] Expenditures	88,068	[178,921]		
Unencumbered Cash, Beginning	<u>1,021,079</u>	<u>1,109,147</u>		
Unencumbered Cash, Ending	<u>\$ 1,109,147</u>	<u>\$ 930,226</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
At Risk (K-12) Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers in	\$ 1,617,575	\$ 1,055,000	\$ 55,000	\$ 1,000,000
Total Cash Receipts	<u>1,617,575</u>	<u>1,055,000</u>	<u>\$ 55,000</u>	<u>\$ 1,000,000</u>
Expenditures				
Instruction	1,054,394	1,071,027	\$ 1,150,036	\$ 79,009
Student support services	7,293	14,746	17,920	3,174
Instructional support staff	<u>2,602</u>	<u>125</u>	<u>12,713</u>	<u>12,588</u>
Total Expenditures	<u>1,064,289</u>	<u>1,085,898</u>	<u>\$ 1,180,669</u>	<u>\$ 94,771</u>
Cash Receipts Over [Under] Expenditures	553,286	[30,898]		
Unencumbered Cash, Beginning	<u>572,383</u>	<u>1,125,669</u>		
Unencumbered Cash, Ending	<u>\$ 1,125,669</u>	<u>\$ 1,094,771</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
Professional Development Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Cash Receipts				
Miscellaneous	\$ -	\$ 572	\$ -	\$ 572
Transfers in	70,000	-	-	-
Total Cash Receipts	70,000	572	\$ -	\$ 572
Expenditures				
Instructional support services	45,955	23,442	\$ 81,956	\$ 58,514
Total Expenditures	45,955	23,442	\$ 81,956	\$ 58,514
Cash Receipts Over [Under] Expenditures	24,045	[22,870]		
Unencumbered Cash, Beginning	57,910	81,955		
Unencumbered Cash, Ending	\$ 81,955	\$ 59,085		

UNIFIED SCHOOL DISTRICT NO. 287  
 Gifts and Grants Fund  
 Schedule of Cash Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2012  
 (With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal aid	\$ -	\$ 35,319	\$ -	\$ 35,319
Miscellaneous	20,655	10,470	5,000	5,470
Total Cash Receipts	<u>20,655</u>	<u>45,789</u>	<u>\$ 5,000</u>	<u>\$ 40,789</u>
Expenditures				
Instruction	23,141	12,590	\$ 7,119	\$ [5,471]
Student support services	2,000	-	-	-
Capital outlay	95,564	35,319	-	[35,319]
Total Expenditures	<u>120,705</u>	<u>47,909</u>	<u>\$ 7,119</u>	<u>\$ [40,790]</u>
Cash Receipts Over [Under] Expenditures	[100,050]	[2,120]		
Unencumbered Cash, Beginning	<u>102,170</u>	<u>2,120</u>		
Unencumbered Cash, Ending	<u>\$ 2,120</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
KPERS Special Retirement Contribution Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance- Over [Under]
		Actual	Budget	
Cash Receipts				
State aid	\$ 245,400	\$ 406,413	\$ 515,340	\$ [108,927]
Total Cash Receipts	<u>245,400</u>	<u>406,413</u>	<u>\$ 515,340</u>	<u>\$ [108,927]</u>
Expenditures				
Instruction	184,050	304,810	\$ 334,971	\$ 30,161
Student support services	9,816	16,257	10,307	[5,950]
Instructional support services	9,816	16,257	15,460	[797]
General administration	9,816	16,257	15,460	[797]
School administration	13,497	22,352	46,381	24,029
Other support services	4,908	8,128	10,307	2,179
Operations and maintenance	6,135	10,160	36,074	25,914
Student transportation services	2,454	4,064	25,767	21,703
Food service	4,908	8,128	20,613	12,485
Total Expenditures	<u>245,400</u>	<u>406,413</u>	<u>\$ 515,340</u>	<u>\$ 108,927</u>
Cash Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
Recreation Commission Fund  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance- Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenues:				
Ad valorem taxes	\$ 65,504	\$ 65,969	\$ 63,500	\$ 2,469
Delinquent taxes	2,544	2,169	1,691	478
Motor vehicle taxes	<u>11,797</u>	<u>11,407</u>	<u>10,717</u>	<u>690</u>
Total Cash Receipts	<u>79,845</u>	<u>79,545</u>	<u>\$ 75,908</u>	<u>\$ 3,637</u>
Expenditures				
Community service operations	<u>76,883</u>	<u>125,499</u>	<u>\$ 148,330</u>	<u>\$ 22,831</u>
Total Expenditures	<u>76,883</u>	<u>125,499</u>	<u>\$ 148,330</u>	<u>\$ 22,831</u>
Cash Receipts Over [Under] Expenditures	2,962	[45,954]		
Unencumbered Cash, Beginning	<u>69,663</u>	<u>72,625</u>		
Unencumbered Cash, Ending	<u>\$ 72,625</u>	<u>\$ 26,671</u>		



UNIFIED SCHOOL DISTRICT NO. 287  
Contingency Reserve Fund \*  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers in	\$ -	\$ -
Total Cash Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Cash Receipts Over [Under] Expenditures	-	-
Unencumbered Cash, Beginning	<u>452,348</u>	<u>452,348</u>
Unencumbered Cash, Ending	<u>\$ 452,348</u>	<u>\$ 452,348</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 287  
Textbook Rental Fund \*  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Charges for services	\$ 17,980	\$ 17,383
Transfers in	30,000	-
Total Cash Receipts	<u>47,980</u>	<u>17,383</u>
Expenditures		
Instruction	<u>47,433</u>	<u>37,750</u>
Total Expenditures	<u>47,433</u>	<u>37,750</u>
Cash Receipts Over [Under] Expenditures	547	[20,367]
Unencumbered Cash, Beginning	<u>95,307</u>	<u>95,854</u>
Unencumbered Cash, Ending	<u>\$ 95,854</u>	<u>\$ 75,487</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 287  
Federal Funds  
Schedule of Cash Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012

	<u>Title I</u>	<u>Title II-A</u>	<u>Actual</u>	<u>Budget</u>	Variance- Over [Under]
Cash Receipts					
Federal aid	\$ 119,394	\$ 25,832	\$ 145,226	\$ 145,246	\$ 20
Total Cash Receipts	<u>119,394</u>	<u>25,832</u>	<u>145,226</u>	<u>\$ 145,246</u>	<u>\$ 20</u>
Expenditures					
Instruction	107,980	24,165	132,145	\$ 142,166	\$ 10,021
Student support services	11,414	-	11,414	-	[11,414]
Instructional support services	-	1,667	1,667	3,080	1,413
Total Expenditures	<u>119,394</u>	<u>25,832</u>	<u>145,226</u>	<u>\$ 145,246</u>	<u>\$ 20</u>
Cash Receipts Over [Under] Expenditures	-	-	-		
Unencumbered Cash, Beginning	-	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 287  
 Agency Funds  
 Schedule of Cash Receipts, Cash Disbursements and Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2012

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
West Franklin High School				
Class of '12	\$ 505	\$ 8,022	\$ 8,256	\$ 271
Class of '13	127	220	15	332
Class of '14	20	61	81	-
Class of '11	146	13	100	59
Dance/Cheer	1,078	5,082	5,873	287
Falcon Cheer	1,078	6,260	6,192	1,146
FHA (FCCLA)	2,876	12,965	12,534	3,307
FBLA	3,695	10,737	10,797	3,635
Letterclub	92	-	-	92
National Honor Society	3,139	1,408	2,273	2,274
Play	712	979	829	862
Forensics	96	1,428	951	573
Scholar Bowl	65	-	-	65
Kays	458	-	-	458
FFA	4,785	16,379	16,320	4,844
Total West Franklin High School Activity Funds	18,872	63,554	64,221	18,205
Williamsburg Schools				
Fund Raising - Cookie Dough	-	11,217	8,046	3,171
Music Club	567	427	220	774
Total Williamsburg School Activity Funds	567	11,644	8,266	3,945
West Franklin Middle School				
Student Council	1,241	1,271	1,175	1,337
Teachers Social	94	-	-	94
Kay Club	3,415	5,627	5,142	3,900
Eight Grade	2,241	6,489	6,291	2,439
Cheerleaders	169	-	169	-
Total West Franklin Middle School Activity Funds	7,160	13,387	12,777	7,770
Health Insurance Clearing	-	1,517	1,517	-
Scholarships	525,959	7,030	9,950	523,039
Total	\$ 552,558	\$ 97,132	\$ 96,731	\$ 552,959

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
District Activity Funds  
Schedule of Cash Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2012

<u>FUND</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>							
West Franklin High School							
Athletics	\$ 7,962	\$ -	\$ 35,283	\$ 39,400	\$ 3,845	\$ -	\$ 3,845
West Franklin Middle School							
Athletics	3,940	-	9,533	6,661	6,812	-	6,812
<b>Total Gate Receipts</b>	<b>11,902</b>	<b>-</b>	<b>44,816</b>	<b>46,061</b>	<b>10,657</b>	<b>-</b>	<b>10,657</b>
<u>School Projects:</u>							
Appanoose Grade School							
Yearbook	1,155	-	3,497	1,635	3,017	-	3,017
Educational	1,258	-	5,262	5,787	733	-	733
Beverage	81	-	2,281	2,033	329	-	329
Enrichment Tier II Services	268	-	-	-	268	-	268
Instrumental Music	152	-	1,500	202	1,450	-	1,450
Crawford Fund	490	-	100	13	577	-	577
Mills/Tefft Book Fund	473	-	-	-	473	-	473
PTA	137	-	-	-	137	-	137
AR	924	-	873	1,574	223	-	223
AM Duty	569	-	-	-	569	-	569
Recycling for Supplies	17	-	-	17	-	-	-
Maddie Smith Memorial Fund	-	-	1,520	109	1,411	-	1,411
Library	217	-	1,875	1,141	951	-	951
Caring Committee	131	-	297	424	4	-	4
<b>Total Appanoose Grade School</b>	<b>5,872</b>	<b>-</b>	<b>17,205</b>	<b>12,935</b>	<b>10,142</b>	<b>-</b>	<b>10,142</b>
West Franklin Middle School							
Yearbook	173	-	855	-	1,028	-	1,028
Library	690	-	619	171	1,138	-	1,138
Falcon Time	431	-	-	431	-	-	-
Revolving Fund	293	-	1,349	1,304	338	-	338
Student Assistance	1,184	-	335	391	1,128	-	1,128
Vera Mae Schultz Mental Math	34	-	270	203	101	-	101
Educational	3,062	-	4,350	3,362	4,050	-	4,050
Michael Honn Memorial	975	-	-	245	730	-	730
<b>Total West Franklin Middle School</b>	<b>6,842</b>	<b>-</b>	<b>7,778</b>	<b>6,107</b>	<b>8,513</b>	<b>-</b>	<b>8,513</b>
West Franklin High School							
Livestock	4,873	-	2,093	4,674	2,292	-	2,292
Horticulture	1,046	-	429	514	961	-	961
Annual	171	-	5,061	914	4,318	-	4,318
Band	2,165	-	3,860	3,023	3,002	-	3,002
Band Equipment Rental	-	-	300	-	300	-	300
VoAg Shop	155	-	3,101	2,368	888	-	888
Wood Shop	457	-	5,787	5,246	998	-	998
Interrelated Room	137	-	-	77	60	-	60
Art	59	-	-	-	59	-	59
Econ Class	43	-	-	-	43	-	43
Adv Computer Applications	1,881	-	156	1,476	561	-	561
Snack Machine	787	-	6,595	5,043	2,339	-	2,339
Teachers	122	-	897	840	179	-	179
PROM	1,149	-	8,186	9,152	183	-	183
Education Club	603	-	10,920	11,523	-	-	-
Library	293	-	10	-	303	-	303
Falcon Fund	1,033	-	1,396	1,809	620	-	620
Renaissance	136	-	-	-	136	-	136
Student Aid	1,053	-	86	35	1,104	-	1,104
<b>Total West Franklin High School</b>	<b>16,163</b>	<b>-</b>	<b>48,877</b>	<b>46,694</b>	<b>18,346</b>	<b>-</b>	<b>18,346</b>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 287  
District Activity Funds - Continued  
Schedule of Cash Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2012

<u>FUND</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Prior Year</u> <u>Cancelled</u> <u>Encumbrances</u>	<u>Cash</u> <u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash Balance</u>	<u>Outstanding</u> <u>Encumbrances</u> <u>and Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
<u>School Projects - Continued:</u>							
Williamsburg Schools							
Education	\$ 2,178	\$ -	\$ 8,198	\$ 7,679	\$ 2,697	\$ -	\$ 2,697
General Supplies	6	-	1,809	1,809	6	-	6
Pop Money	330	-	1,043	1,107	266	-	266
Teachers Flowers	299	-	265	403	161	-	161
Library	1,288	-	335	119	1,504	-	1,504
Guided Reading	2,817	-	-	852	1,965	-	1,965
Research Grant	16	-	-	-	16	-	16
Total Williamsburg Schools	<u>6,934</u>	<u>-</u>	<u>11,650</u>	<u>11,969</u>	<u>6,615</u>	<u>-</u>	<u>6,615</u>
Learning Center							
Food Distribution	483	-	372	93	762	-	762
Livestock	1,574	-	372	173	1,773	-	1,773
Educational	35	-	-	-	35	-	35
End of Year Trip	1,233	-	-	871	362	-	362
Total Learning Center	<u>3,325</u>	<u>-</u>	<u>744</u>	<u>1,137</u>	<u>2,932</u>	<u>-</u>	<u>2,932</u>
Total School Projects	<u>39,136</u>	<u>-</u>	<u>86,254</u>	<u>78,842</u>	<u>46,548</u>	<u>-</u>	<u>46,548</u>
Total District Activity Funds	<u>\$ 51,038</u>	<u>\$ -</u>	<u>\$ 131,070</u>	<u>\$ 124,903</u>	<u>\$ 57,205</u>	<u>\$ -</u>	<u>\$ 57,205</u>