

UNIFIED SCHOOL DISTRICT NO. 366

Financial Statements  
and  
Supplemental Information

with Independent Auditor's Report

For the Year Ended June 30, 2012

Unified School District No. 366  
Yates Center, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2012

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-3
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4
Notes to Financial Statements	5-11
ADDITIONAL INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	12
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	13-15
Supplemental General Fund	16-17
Special Purpose Funds	
Adult Education Fund	18
At Risk 4 Year Old Fund	19
At Risk K-12 Fund	20
Capital Outlay Fund	21
Driver Training Fund	22
Food Service Fund	23
Professional Development Fund	24
Parent Education Fund	25
Special Education Fund	26
Vocational Education Fund	27
KPERs Special Retirement Contribution Fund	28
Contingency Reserve Fund	29
Special Mini-Grants Fund	30
Title I Fund	31
Title II Fund	32
Educational Foundation Fund	33
Dillion Fullerton Scholarship Fund	34
Glades Memorial Fund	35
OWLS Project Fund	36
Steele Memorial Fund	37

Unified School District No. 366  
Yates Center, Kansas  
Special Financial Statements  
For the Fiscal Year Ended June 30, 2012

<u>Item</u>	<u>Page Number</u>
Schedule 3	
Summary of Cash Receipts and Disbursements - Fiduciary Funds	38
Schedule 4	
Summary of Cash Receipts, Expenditures and Unencumbered Cash - District Activity Funds	39

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 366  
Yates Center, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2012, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

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

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

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the Notes to Financial Statement, the financial statement is prepared by Unified School District No. 366, Yates Center, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” 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 Unified School District No. 366, Yates Center, Kansas, as of June 30, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 366, Yates Center, Kansas, as of June 30, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated February 28, 2012. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Unified School District No. 366, and for filing with the Kansas Department of Education, the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

February 8, 2013

Unified School District No. 366  
Summary Statement of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2012

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 832	200	3,631,112	3,631,943	201	106,177	106,378
Supplemental General	(2)	38,387	589	1,137,159	1,116,616	59,519	171,217	230,736
Special Revenue:								
At Risk 4 Year Old				46,301	46,301			
At Risk K-12	(2)	87	201	388,000	388,000	288	14,639	14,927
Capital Outlay		235,826		18,240	91,444	162,622	279	162,901
Driver Training				4,529	4,529			
Food Service	(2)	10,284	1,637	337,361	315,908	33,374	34,848	68,222
Professional Development		1,144			1,144			
Parent Education Program				3,100	3,100			
Special Education		65,599		676,031	700,563	41,067		41,067
Vocational Education	(2)	151	231	211,157	203,657	7,882	752	8,634
KPERS Special Retirement Contribution	(	107,548)		281,183	173,635			
Contingency Reserve		100,011			28,700	71,311	28,700	100,011
Special Mini-Grants	(2)	( 15,907)	63	120,180	135,571	( 31,235)	6,934	( 24,301)
Title I				108,873	108,873			
Title II				28,596	28,596			
Educational Foundation		5,990		137	3,225	2,902		2,902
Gate Receipts		6,770		34,489	33,276	7,983		7,983
Special Projects		35,916		13,202	11,565	37,553		37,553
Expendable Trusts:								
Dillion Fullerton Scholarship		5,893		300		6,193		6,193
Glades Memorial		13,780		1,034	1,000	13,814		13,814
OWLS Project		1,365			1,365			
Steele Memorial		10,050		754	750	10,054		10,054
Total Primary Government	(1)	<u>408,630</u>	<u>2,921</u>	<u>7,041,738</u>	<u>7,029,761</u>	<u>423,528</u>	<u>363,546</u>	<u>787,074</u>
Composition of Cash:								
Certificates of Deposit								63,667
Demand Deposits								148,374
Due from State of Kansas								422,104
Money Market Account								212,918
Petty Cash Advance								1,400
Less: Agency Funds per Schedule 3							(	61,390)
Adjustment for Rounding								1
Total Primary Government	(1)							<u>787,074</u>

(1) Excluding Agency Funds  
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

**Note 1 Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as part of the financial statements of the School District is financial accountability. Financial accountability is derived from the District's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The District has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

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

The following Regulatory Basis Fund Types comprise the financial activities of the school district for the year ending June 30, 2012:

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

Special Purpose Funds -- used to account for the proceeds of specific tax levies and other revenue sources that are intended for specific purposes.

Trust Funds--funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.



Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America*

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments 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 Kansas Municipal Accounting and Audit Guide 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 School 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 School to use the regulatory basis of accounting.

**D. Budgets**

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

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

		Original <u>Budget</u>	Amended <u>Budget</u>
General Fund	\$	3,482,136	3,618,594
Special Education Fund		702,489	712,317

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 schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

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

Contingency Reserve Fund  
Special Mini-Grants Fund  
Title I Fund  
Title II Fund  
Educational Foundation Fund  
Gate Receipts Fund  
Special Projects Fund

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

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special purpose funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at rates established by Kansas Statutes. This interest is retained by the county.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

Taxes levied to finance the budget are made available to the school after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

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.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 In-Substance Receipt in Transit**

The District received \$422,104 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. \$396,101 of these receipts were for the General Fund and \$26,003 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 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 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.

K.S.A. 12-1675 allows the District to deposit idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; and to invest idle funds in U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool.

The District held no investments at June 30, 2012 and held no investments throughout the year.

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.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
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%. The District has not designated any peak periods.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At June 30, 2012, the carrying amount of the District's deposits was \$424,959 and the bank balance was \$775,110. Of the bank balance, \$748,526 was covered by federal depository insurance and \$26,584 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Note 4   Long-term Debt**

*General Obligation Bonds*

Kansas schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the district. The School District's assessed valuation at June 30, 2012 was \$26,788,688. The District had no general obligation debt outstanding at June 30, 2012. The resulting legal debt limitation was \$3,750,416.

**Note 5   Claims and Judgments**

The School 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 School may be required to reimburse the grantor government. As of February 8, 2013, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

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

The School 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 School 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.

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

**Note 6    Interfund Transfers**

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	At Risk 4-Year Old Fund	K.S.A. 72-6428 \$	46,301
General Fund	At Risk K-12 Fund	K.S.A. 72-6428	388,000
General Fund	Capital Outlay Fund	K.S.A. 72-6428	2,711
General Fund	Driver Training Fund	K.S.A. 72-6428	1,239
General Fund	Food Service Fund	K.S.A. 72-6428	55,000
General Fund	Parent Education Fund	K.S.A. 72-6428	3,100
General Fund	Special Education Fund	K.S.A. 72-6428	530,031
General Fund	Vocational Education Fund	K.S.A. 72-6428	205,500
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	26,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	146,000

**Note 7    Other Long-Term Obligations from Operations**

*Compensated Absences.*

The School District's policies regarding sick leave permit employees a maximum accumulation of 50 days. If the employee is not a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, provided the employee has been with the District at least ten years, the employee is paid \$25 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off and require the cancellation of accumulated sick pay on date of employment termination.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

*Defined Benefit Pension Plan*

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

Unified School District No. 366  
Yates Center, Kansas  
Notes to Financial Statements  
For the Year Ended June 30, 2012

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPER 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 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 statutorily required to contribute the employer share.

**Note 8 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

Expenditures and encumbrances exceeded the available cash in the following funds, in the amounts indicated, as of June 30, 2012:

Special Mini-Grants Fund	\$	31,235
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**Note 9 Economic Dependency**

The School District is economically dependent on State and Federal financial assistance. The revenue from the State and Federal government in relation to the total revenues of the District are presented below:

	<u>Total</u> <u>Revenue (1)</u>	<u>State</u> <u>Aid</u>	<u>%</u>	<u>Federal</u> <u>Aid</u>	<u>%</u>
General Fund	3,631,112	3,174,165	87.4%	1,600	0.0%
Supplemental General Fund	1,137,159	443,074	39.0%	0	0.0%
Other Funds	869,585	287,283	33.0%	322,288	37.1%
 Total All Funds (1)	 5,637,856	 3,904,522	 69.3%	 323,888	 5.7%

(1) Not including fund transfers

**Note 10 On Behalf Payments for Fringe Benefits**

The School recognizes as revenues and expenses cash contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the School's employees. For the year ended June 30, 2012, the State made cash contributions of \$281,183. These contributions are recorded in the School's KPERS Contribution Fund as receipts and disbursements.

The State of Kansas reports these transactions on the cash basis of accounting and does not recognize encumbrances (i.e. commitments for unpaid contributions) as expenditures. Accordingly, the transactions reported in the School's KPERS Contribution Fund does not recognize any amounts due from the State for committed but unpaid contributions as of June 30, 2012.

Unified School District No. 366  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012

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Schedule 1

	<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 Favorable (Unfavorable)</u>
Governmental Type Funds:						
General	\$ 3,618,594		13,349	3,631,943	3,631,943	
Supplemental General	1,105,250		11,366	1,116,616	1,116,616	
Special Revenue:						
At Risk 4 Year Old	46,342			46,342	46,301	41
At Risk K-12	388,000			388,000	388,000	
Capital Outlay	235,000			235,000	91,444	143,556
Driver Training	4,710			4,710	4,529	181
Food Service	329,600		22,796	352,396	315,908	36,488
Professional Development	1,144			1,144	1,144	
Parent Education Program	4,000			4,000	3,100	900
Special Education	712,317			712,317	700,563	11,754
Vocational Education	198,000		5,657	203,657	203,657	
KPERS Special Retirement Contribution	<u>473,132</u>	<u>          </u>	<u>          </u>	<u>473,132</u>	<u>173,635</u>	<u>299,497</u>
Totals	<u><u>7,116,089</u></u>	<u><u>          </u></u>	<u><u>53,168</u></u>	<u><u>7,169,257</u></u>	<u><u>6,676,840</u></u>	<u><u>492,417</u></u>

General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012

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

		Current Year			
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$ 406,917	435,117	413,580	21,537	
Delinquent Taxes	10,340	5,009	4,344	665	
Reimbursements	10,775	13,349		13,349	
Total Revenue from Local Sources	<u>428,032</u>	<u>453,475</u>	<u>417,924</u>	<u>35,551</u>	
Revenue from State Sources					
General State Aid	2,487,681	2,644,134	2,669,108	( 24,974)	
Mineral Production Tax	726	1,872	700	1,172	
Special Education Aid	511,270	530,031	530,031		
Total Revenue from State Sources	<u>2,999,677</u>	<u>3,176,037</u>	<u>3,199,839</u>	<u>( 23,802)</u>	
Revenue from Federal Sources					
Federal Financial Assistance ARRA	59,919				
Federal Ed Jobs Program ARRA	104,919	1,600		1,600	
Total Revenue from Federal Sources	<u>164,838</u>	<u>1,600</u>		<u>1,600</u>	
Total Cash Receipts	<u>3,592,547</u>	<u>3,631,112</u>	<u>3,617,763</u>	<u>13,349</u>	
Expenditures and Transfers					
Instruction					
Certified Salaries	935,086	928,049	1,005,630	77,581	
Non-Certified Salaries	61,111	63,418	61,000	( 2,418)	
Group Insurance	136,666	138,427	138,000	( 427)	
Social Security	89,618	74,268	85,000	10,732	
Other Employee Benefits	25,937	4,252	14,000	9,748	
Purchased Professional and Technical Services	21,711	20,003	15,000	( 5,003)	
General Supplies and Materials		497		( 497)	
Textbooks		17,077		( 17,077)	
Property (Equipment & Furnishings)		1,266		( 1,266)	
Other	5,196	8,022	10,000	1,978	
Total Instruction	<u>1,275,325</u>	<u>1,255,279</u>	<u>1,328,630</u>	<u>73,351</u>	
Support Services - Students					
Certified Salaries	98,313	98,313	102,100	3,787	
Non-Certified Salaries	39,942	39,882	40,000	118	
Group Insurance	16,003	16,240	16,200	( 40)	
Social Security	9,619	9,747	10,000	253	
Other Employee Benefits	4,917	460	3,000	2,540	
General Supplies and Materials	2,213	2,541	4,000	1,459	
Property (Equipment & Furnishings)			1,000	1,000	
Total Support Services - Students	<u>171,007</u>	<u>167,183</u>	<u>176,300</u>	<u>9,117</u>	
Support Services - Instr. Staff					
Certified Salaries	45,951	46,585	46,600	15	
Non-Certified Salaries		9,519	9,520	1	
Group Insurance	5,368	8,126	8,124	( 2)	
Social Security	3,519	4,193	4,300	107	
Other Employee Benefits	2,476	199	1,600	1,401	
Audio Visual and Software	728	2,823		( 2,823)	
Total Support Services - Instr. Staff	<u>58,042</u>	<u>71,445</u>	<u>70,144</u>	<u>( 1,301)</u>	
General Administration					
Certified Salaries	85,713	85,888	85,700	( 188)	
Group Insurance	5,368	5,414	5,416	2	
Social Security	6,051	6,122	6,100	( 22)	
Other Employee Benefits	2,556	371	1,450	1,079	
Purchased Professional and Technical Services	19,584	26,026	21,000	( 5,026)	
Legal Services	1,400	2,453		( 2,453)	
General Supplies and Materials	15,343	19,604	10,000	( 9,604)	
Total General Administration	<u>136,015</u>	<u>145,878</u>	<u>129,666</u>	<u>( 16,212)</u>	



General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
School Administration				
Certified Salaries	\$ 146,100	146,100	146,100	
Non-Certified Salaries	67,601	67,533	68,000	467
Group Insurance	32,123	30,713	32,500	1,787
Social Security	15,545	15,810	16,000	190
Other Employee Benefits	5,268	838	500	( 338)
Purchased Professional and Technical Services	2,568	1,325		( 1,325)
General Supplies and Materials	12	15		( 15)
Total School Administration	<u>269,217</u>	<u>262,334</u>	<u>263,100</u>	<u>766</u>
Support Services - Business				
Non-Certified Salaries	74,008	78,988	69,000	( 9,988)
Group Insurance	10,737	10,827	10,900	73
Social Security	5,602	6,030	5,300	( 730)
Other Employee Benefits	328	368	250	( 118)
Total Support Services - Business	<u>90,675</u>	<u>96,213</u>	<u>85,450</u>	<u>( 10,763)</u>
Operations and Maintenance				
Non-Certified Salaries	123,370	121,935	126,000	4,065
Group Insurance	26,897	26,860	27,500	640
Social Security	8,841	9,077	9,200	123
Other Employee Benefits	11,453	548	4,500	3,952
Purchased Professional and Technical Services	13,574	10,068	10,000	( 68)
Repairs and Maintenance	24	39,788		( 39,788)
Repair of Buildings		43,850		( 43,850)
Insurance	195			
General Supplies and Materials	224			
Total Operations and Maintenance	<u>184,578</u>	<u>252,126</u>	<u>177,200</u>	<u>( 74,926)</u>
Vehicle Operation Services				
Non-Certified Salaries	71,984	75,606	76,000	394
Group Insurance	10,906	14,317	11,000	( 3,317)
Social Security	5,424	5,515	5,800	285
Other Employee Benefits	5,714	295	3,250	2,955
Equipment		9,530		( 9,530)
Other	3,472	2,744	4,000	1,256
Total Vehicle Operation Services	<u>97,500</u>	<u>108,007</u>	<u>100,050</u>	<u>( 7,957)</u>
Monitoring Services				
Non-Certified Salaries	33,658	33,444	34,000	556
Group Insurance	5,368	5,414	5,416	2
Social Security	2,540	2,583	2,600	17
Other Employee Benefits	4,855	155	2,650	2,495
Total Monitoring Services	<u>46,421</u>	<u>41,596</u>	<u>44,666</u>	<u>3,070</u>
Fund Transfers				
At Risk 4-Year Old	45,358	46,301	46,342	41
Adult Education			2,000	2,000
At Risk K-12	409,815	388,000	388,000	
Capital Outlay	34,298	2,711	1,000	( 1,711)
Driver Training	2,548	1,239	2,710	1,471
Food Service	25,000	55,000	56,508	1,508
Parent Education Program	2,600	3,100	4,000	900
Special Education	511,270	530,031	544,828	14,797
Vocational Education	194,957	205,500	198,000	( 7,500)
Contingency Reserve	40,000			
Total Fund Transfers	<u>1,265,846</u>	<u>1,231,882</u>	<u>1,243,388</u>	<u>11,506</u>
Budget Credit Adjustment			13,349	13,349
Total Expenditures and Transfers	<u>3,594,626</u>	<u>3,631,943</u>	<u>3,631,943</u>	

Unified School District No. 366  
General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012

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

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Receipts Over (Under)				
Expenditures and Transfers	\$ ( 2,079)	( 831)		
Unencumbered Cash, Beginning	2,076	832		
Prior Year Encumbrances Cancelled	<u>835</u>	<u>200</u>		
Unencumbered Cash, Ending	<u><u>832</u></u>	<u><u>201</u></u>		

Unified School District No. 366  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 556,369	587,921	549,162	38,759
Delinquent Taxes	14,322	9,131	5,962	3,169
16/20M Truck Tax	11,177	13,399		13,399
Reimbursements	7,442	11,366		11,366
Total Revenue from Local Sources	589,310	621,817	555,124	66,693
Revenue from County Sources				
Motor Vehicle Tax	62,413	70,941	83,079	( 12,138)
Recreational Vehicle Tax	1,280	1,327	1,463	( 136)
Total Revenue from County Sources	63,693	72,268	84,542	( 12,274)
Revenue from State Sources				
Supplemental State Aid	397,396	443,074	427,122	15,952
Total Cash Receipts	1,050,399	1,137,159	1,066,788	70,371
Expenditures and Transfers				
Instruction				
Certified Salaries	63,506	100,000	135,000	35,000
General Supplies and Materials	22,961	32,038	50,000	17,962
Textbooks	14,391	19,222	50,000	30,778
Audio Visual and Software	98,949	145,985	50,000	( 95,985)
Miscellaneous Supplies	86,946	82,852	50,000	( 32,852)
Equipment	30,209	28,399	40,000	11,601
Total Instruction	316,962	408,496	375,000	( 33,496)
Support Services - Students				
Other	17,595	8,235	10,000	1,765
Support Services - Instr. Staff				
Books and Periodicals	19,118	19,466	19,000	( 466)
General Administration				
Communication Services	29,114	29,879	35,000	5,121
School Administration				
General Supplies and Materials	2,907	3,407	5,000	1,593
Operations and Maintenance				
Water/Sewer Services (Non-Energy)	20,911	21,630	20,000	( 1,630)
Repair of Buildings	100,650	75,972	95,000	19,028
Insurance	34,704	43,070	40,000	( 3,070)
General Supplies and Materials	44,361	34,623	40,000	5,377
Heating	32,113	25,085	50,000	24,915
Electricity	102,755	115,078	100,000	( 15,078)
Total Operations and Maintenance	335,494	315,458	345,000	29,542
Vehicle Operation Services				
Insurance	7,615	6,371	10,000	3,629
Motor Fuel	46,299	57,515	52,000	( 5,515)
Equipment	55,614	76,963	80,000	3,037
Other	29,124	18,826	26,000	7,174
Total Vehicle Operation Services	138,652	159,675	168,000	8,325
Fund Transfers				
Food Service		26,000		( 26,000)
Professional Development			26,000	26,000
Special Education	185,600	146,000	122,250	( 23,750)
Total Fund Transfers	185,600	172,000	148,250	( 23,750)
Budget Credit Adjustment			11,366	11,366
Total Expenditures and Transfers	1,045,442	1,116,616	1,116,616	

Unified School District No. 366  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
			Current Year Actual	Budget	
Receipts Over (Under)					
Expenditures and Transfers	\$	4,957	20,543		
Unencumbered Cash, Beginning		29,999	38,387		
Prior Year Encumbrances Cancelled		<u>3,431</u>	<u>589</u>		
Unencumbered Cash, Ending		<u><u>38,387</u></u>	<u><u>59,519</u></u>		

Unified School District No. 366  
Adult Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$		2,000	( 2,000)
Total Cash Receipts			<u>2,000</u>	<u>( 2,000)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries			1,500	1,500
Social Security			300	300
Other Employee Benefits			<u>200</u>	<u>200</u>
Total Expenditures and Transfers			<u>2,000</u>	<u>2,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366  
At Risk 4 Year Old Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 45,358	46,301	46,342	( 41)
Total Cash Receipts	<u>45,358</u>	<u>46,301</u>	<u>46,342</u>	<u>( 41)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	35,937	36,531	36,531	
Group Insurance	5,368	5,413	5,416	3
Social Security	2,751	2,797	2,795	( 2)
Other Employee Benefits	200	133	100	( 33)
General Supplies and Materials	<u>1,202</u>	<u>1,427</u>	<u>1,500</u>	<u>73</u>
Total Expenditures and Transfers	<u>45,458</u>	<u>46,301</u>	<u>46,342</u>	<u>41</u>
Receipts Over (Under)				
Expenditures and Transfers	( 100)			
Unencumbered Cash, Beginning	<u>100</u>			
Unencumbered Cash, Ending	<u></u>	<u></u>		

Unified School District No. 366  
At Risk K-12 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 409,815	388,000	388,000	
Total Cash Receipts	<u>409,815</u>	<u>388,000</u>	<u>388,000</u>	
Expenditures and Transfers				
Instruction				
Certified Salaries	241,610	183,308	205,000	21,692
Non-Certified Salaries	74,500	90,347	91,000	653
Group Insurance	33,896	45,331	36,000	( 9,331)
Social Security	12,456	25,726	25,000	( 726)
Other Employee Benefits	608	716	1,000	284
Purchased Professional and Technical Services	9,991	10,504		( 10,504)
General Supplies and Materials	23,247	22,147	25,000	2,853
Textbooks	13,149	9,394	5,000	( 4,394)
Miscellaneous Supplies		140		( 140)
Property (Equipment & Furnishings)	530	387		( 387)
Total Expenditures and Transfers	<u>409,987</u>	<u>388,000</u>	<u>388,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 172)			
Unencumbered Cash, Beginning	90	87		
Prior Year Encumbrances Cancelled	<u>169</u>	<u>201</u>		
Unencumbered Cash, Ending	<u>87</u>	<u>288</u>		

Unified School District No. 366  
Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 1			
Delinquent Taxes	49			
Interest on Investments	1,880	1,404		1,404
Other Revenue From Local Sources	18,102	14,125		14,125
Total Revenue from Local Sources	20,032	15,529		15,529
Operating Transfers				
Transfer from General Fund	34,298	2,711	1,000	1,711
Total Cash Receipts	54,330	18,240	1,000	17,240
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)		17,033	80,000	62,967
General Administration				
Property (Equipment & Furnishings)		479		( 479)
Operations and Maintenance				
Property (Equipment & Furnishings)	19,098	1,235	50,000	48,765
Facilities Acquisition/Construction				
Site Improvement Services			50,000	50,000
Architecture and Engineering Services			10,000	10,000
Building Repair and Remodeling		72,697	45,000	( 27,697)
Total Facilities Acquisition/Construction		72,697	105,000	32,303
Total Expenditures and Transfers	19,098	91,444	235,000	143,556
Receipts Over (Under)				
Expenditures and Transfers	35,232	( 73,204)		
Unencumbered Cash, Beginning	200,594	235,826		
Unencumbered Cash, Ending	235,826	162,622		



Unified School District No. 366  
Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 1,998	3,290	2,590	700
Operating Transfers				
Transfer from General Fund	2,548	1,239	2,710	( 1,471)
Total Cash Receipts	<u>4,546</u>	<u>4,529</u>	<u>5,300</u>	<u>( 771)</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	3,975	3,805	4,000	195
Social Security	304	290	300	10
Other Employee Benefits	31	6	30	24
Other Miscellaneous Purchased Services	236	355	300	( 55)
General Supplies and Materials		73		( 73)
Miscellaneous Supplies			80	80
Total Expenditures and Transfers	<u>4,546</u>	<u>4,529</u>	<u>4,710</u>	<u>181</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366  
Food Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Revenue from Local Sources				
Student Sales	\$ 64,500	62,702	67,223	( 4,521)
Adults and Non-Reimbursable Programs	4,985	5,347	5,016	331
Other Revenue From Local Sources	<u>53</u>	<u>683</u>	<u>407</u>	<u>276</u>
Total Revenue from Local Sources	<u>69,538</u>	<u>68,732</u>	<u>72,646</u>	<u>( 3,914)</u>
Revenue from State Sources				
General State Aid	<u>2,763</u>	<u>2,811</u>	<u>2,226</u>	<u>585</u>
Revenue from Federal Sources				
Federal Financial Assistance	<u>168,715</u>	<u>184,818</u>	<u>162,022</u>	<u>22,796</u>
Operating Transfers				
Transfer from General Fund	25,000	55,000	56,508	( 1,508)
Transfer from Supplemental General Fund	<u>25,000</u>	<u>26,000</u>	<u>26,000</u>	<u></u>
Total Operating Transfers	<u>25,000</u>	<u>81,000</u>	<u>82,508</u>	<u>( 1,508)</u>
Total Cash Receipts	<u>266,016</u>	<u>337,361</u>	<u>319,402</u>	<u>17,959</u>
Expenditures and Transfers				
Food Service Operations				
Non-Certified Salaries	96,573	86,573	90,000	3,427
Group Insurance	20,357	25,246	27,000	1,754
Social Security	7,216	6,467	7,300	833
Other Employee Benefits	4,150	351	2,300	1,949
Food and Milk	160,378	183,783	160,000	( 23,783)
Miscellaneous Supplies	7,746	7,220	18,000	10,780
Property (Equipment & Furnishings)	9,471	4,497	15,000	10,503
Other	<u>2,994</u>	<u>1,771</u>	<u>10,000</u>	<u>8,229</u>
Total Food Service Operations	<u>308,885</u>	<u>315,908</u>	<u>329,600</u>	<u>13,692</u>
Budget Credit Adjustment			<u>22,796</u>	<u>22,796</u>
Total Expenditures and Transfers	<u>308,885</u>	<u>315,908</u>	<u>352,396</u>	<u>36,488</u>
Receipts Over (Under)				
Expenditures and Transfers	( 42,869)	21,453		
Unencumbered Cash, Beginning	52,895	10,284		
Prior Year Encumbrances Cancelled	<u>258</u>	<u>1,637</u>		
Unencumbered Cash, Ending	<u>10,284</u>	<u>33,374</u>		

Unified School District No. 366  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory BasisFor the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
None	\$			
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services		994	1,144	150
Other Purchased Services		150		( 150)
Total Expenditures and Transfers		<u>1,144</u>	<u>1,144</u>	
Receipts Over (Under)				
Expenditures and Transfers		( 1,144)		
Unencumbered Cash, Beginning	<u>1,144</u>	<u>1,144</u>		
Unencumbered Cash, Ending	<u>1,144</u>	<u>1,144</u>		

Unified School District No. 366  
Parent Education Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

			Current Year	
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 2,600	3,100	4,000	( 900)
Total Cash Receipts	<u>2,600</u>	<u>3,100</u>	<u>4,000</u>	<u>( 900)</u>
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	<u>2,600</u>	<u>3,100</u>	<u>4,000</u>	<u>900</u>
Total Expenditures and Transfers	<u>2,600</u>	<u>3,100</u>	<u>4,000</u>	<u>900</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>		
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>		

Unified School District No. 366  
Special Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Favorable (Unfavorable)
		Current Year Actual	Budget	
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$ 511,270	530,031	544,828	( 14,797)
Transfer from Supplemental General Fund	<u>185,600</u>	<u>146,000</u>	<u>122,250</u>	<u>23,750</u>
Total Cash Receipts	<u>696,870</u>	<u>676,031</u>	<u>667,078</u>	<u>8,953</u>
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	155,211	171,027	171,027	
LEA State Aid Flowthrough Payments to COOP's/Interlocals	<u>442,570</u>	<u>487,988</u>	<u>485,490</u>	( 2,498)
Total Instruction	<u>597,781</u>	<u>659,015</u>	<u>656,517</u>	( 2,498)
Monitoring Services				
Non-Certified Salaries	48,577	27,022	50,000	22,978
Group Insurance	1,161	3,991	1,200	( 2,791)
Social Security	3,716	2,268	4,300	2,032
Other Employee Benefits	820	136	300	164
Other Miscellaneous Purchased Services	<u>38,330</u>	<u>8,131</u>		( 8,131)
Total Monitoring Services	<u>92,604</u>	<u>41,548</u>	<u>55,800</u>	<u>14,252</u>
Total Expenditures and Transfers	<u>690,385</u>	<u>700,563</u>	<u>712,317</u>	<u>11,754</u>
Receipts Over (Under)				
Expenditures and Transfers	6,485	( 24,532)		
Unencumbered Cash, Beginning	<u>59,114</u>	<u>65,599</u>		
Unencumbered Cash, Ending	<u>65,599</u>	<u>41,067</u>		

Unified School District No. 366  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	\$ 6,458	5,657		5,657
Operating Transfers				
Transfer from General Fund	194,957	205,500	198,000	7,500
Total Cash Receipts	<u>201,415</u>	<u>211,157</u>	<u>198,000</u>	<u>13,157</u>
Expenditures and Transfers				
Instruction				
Certified Salaries	159,082	161,664	162,000	336
Group Insurance	16,104	16,214	16,300	86
Social Security	11,584	12,100	12,200	100
Other Employee Benefits	794	606	500	( 106)
Purchased Professional and Technical Services	891	1,079	1,000	( 79)
General Supplies and Materials	9,247	7,995	5,000	( 2,995)
Property (Equipment & Furnishings)	4,606	3,999	1,000	( 2,999)
Total Instruction	<u>202,308</u>	<u>203,657</u>	<u>198,000</u>	<u>( 5,657)</u>
Budget Credit Adjustment			5,657	5,657
Total Expenditures and Transfers	<u>202,308</u>	<u>203,657</u>	<u>203,657</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 893)	7,500		
Unencumbered Cash, Beginning	1,044	151		
Prior Year Encumbrances Cancelled		231		
Unencumbered Cash, Ending	<u>151</u>	<u>7,882</u>		

Unified School District No. 366  
 KPERS Special Retirement Contribution Fund  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis

For the Year Ended June 30, 2012  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavorable)
Cash Receipts				
Revenue from State Sources				
General State Aid	\$ 259,962	281,183	473,132	( 191,949)
Total Cash Receipts	<u>259,962</u>	<u>281,183</u>	<u>473,132</u>	<u>( 191,949)</u>
Expenditures and Transfers				
Instruction				
Other Employee Benefits	<u>143,820</u>	<u>113,507</u>	<u>308,065</u>	<u>194,558</u>
Support Services - Students				
Other Employee Benefits	<u>12,185</u>	<u>10,019</u>	<u>26,492</u>	<u>16,473</u>
Support Services - Instr. Staff				
Other Employee Benefits	<u>4,292</u>	<u>5,067</u>	<u>9,398</u>	<u>4,331</u>
General Administration				
Other Employee Benefits	<u>7,554</u>	<u>6,237</u>	<u>16,421</u>	<u>10,184</u>
School Administration				
Other Employee Benefits	<u>18,797</u>	<u>14,756</u>	<u>40,849</u>	<u>26,093</u>
Support Services - Business				
Other Employee Benefits	<u>6,360</u>	<u>6,116</u>	<u>14,066</u>	<u>7,950</u>
Operations and Maintenance				
Other Employee Benefits	<u>10,177</u>	<u>8,354</u>	<u>22,592</u>	<u>14,238</u>
Student Transportation				
Other Employee Benefits	<u>9,835</u>	<u>5,601</u>	<u>19,224</u>	<u>13,623</u>
Operation of Non-Instruction Services				
Other Employee Benefits	<u>3,663</u>	<u>3,978</u>	<u>16,025</u>	<u>12,047</u>
Food Service Operations				
Other Employee Benefits	<u>3,971</u>			
Total Expenditures and Transfers	<u>220,654</u>	<u>173,635</u>	<u>473,132</u>	<u>299,497</u>
Receipts Over (Under)				
Expenditures and Transfers	39,308	107,548		
Unencumbered Cash, Beginning	( 146,856)	( 107,548)		
Unencumbered Cash, Ending	<u>( 107,548)</u>	<u></u>		

Unified School District No. 366  
Contingency Reserve Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers		
Transfer from General Fund	\$ 40,000	
Total Cash Receipts	<u>40,000</u>	
Expenditures and Transfers		
Operations and Maintenance		
Repairs and Maintenance		28,700
Total Expenditures and Transfers		<u>28,700</u>
Receipts Over (Under)		
Expenditures and Transfers	40,000	( 28,700)
Unencumbered Cash, Beginning	<u>60,011</u>	<u>100,011</u>
Unencumbered Cash, Ending	<u>100,011</u>	<u>71,311</u>



Unified School District No. 366  
Special Mini-Grants Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 1,035	1,500
Revenue from Federal Sources		
Federal Financial Assistance	124,814	118,680
Total Cash Receipts	<u>125,849</u>	<u>120,180</u>
Expenditures and Transfers		
Instruction		
General Supplies and Materials	<u>18,668</u>	<u>19,872</u>
Support Services - Instr. Staff		
Non-Certified Salaries	34,412	
Group Insurance	7,057	7,749
Social Security	2,822	3,246
Other Employee Benefits	209	2,330
Purchased Professional and Technical Services	9,537	42,232
Other Professional and Technical Services	28,799	40,106
Communication Services	720	1,800
General Supplies and Materials	9,588	4,677
Miscellaneous Supplies	1,595	1,042
Other	<u>9,659</u>	<u>12,517</u>
Total Support Services - Instr. Staff	<u>104,398</u>	<u>115,699</u>
Total Expenditures and Transfers	<u>123,066</u>	<u>135,571</u>
Receipts Over (Under)		
Expenditures and Transfers	2,783	( 15,391)
Unencumbered Cash, Beginning	( 18,690)	( 15,907)
Prior Year Encumbrances Cancelled		<u>63</u>
Unencumbered Cash, Ending	<u>( 15,907)</u>	<u>( 31,235)</u>

Unified School District No. 366  
Title I Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 108,345	108,873
Federal Financial Assistance ARRA	<u>22,100</u>	<u>          </u>
Total Cash Receipts	<u>130,445</u>	<u>108,873</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	122,130	103,093
Group Insurance	3,100	
Social Security	4,688	5,680
Other Employee Benefits	<u>608</u>	<u>100</u>
Total Expenditures and Transfers	<u>130,526</u>	<u>108,873</u>
Receipts Over (Under)		
Expenditures and Transfers	( 81)	
Unencumbered Cash, Beginning	<u>81</u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 366  
Title II Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	\$ 33,228	28,596
Total Cash Receipts	<u>33,228</u>	<u>28,596</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	3,200	
Purchased Professional and Technical Services	19,779	19,862
Other Purchased Services	9,581	8,575
Supplies and Materials	<u>668</u>	<u>159</u>
Total Expenditures and Transfers	<u>33,228</u>	<u>28,596</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>          </u>	<u>          </u>

Unified School District No. 366  
Educational Foundation Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$	137
Total Cash Receipts		137
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	1,000	3,225
Total Expenditures and Transfers	1,000	3,225
Receipts Over (Under)		
Expenditures and Transfers	( 1,000)	( 3,088)
Unencumbered Cash, Beginning	6,990	5,990
Unencumbered Cash, Ending	5,990	2,902

Unified School District No. 366  
Dillion Fullerton Scholarship Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 208	300
Other Revenue From Local Sources	<u>5,685</u>	<u></u>
Total Cash Receipts	<u>5,893</u>	<u>300</u>
Expenditures and Transfers		
None	<u></u>	<u></u>
Receipts Over (Under)		
Expenditures and Transfers	5,893	300
Unencumbered Cash, Beginning	<u></u>	<u>5,893</u>
Unencumbered Cash, Ending	<u>5,893</u>	<u>6,193</u>

Unified School District No. 366  
Glades Memorial Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 1,032	1,034
Total Cash Receipts	<u>1,032</u>	<u>1,034</u>
Expenditures and Transfers		
Instruction		
Scholarships	1,000	1,000
Total Expenditures and Transfers	<u>1,000</u>	<u>1,000</u>
Receipts Over (Under)		
Expenditures and Transfers	32	34
Unencumbered Cash, Beginning	<u>13,748</u>	<u>13,780</u>
Unencumbered Cash, Ending	<u><u>13,780</u></u>	<u><u>13,814</u></u>

Unified School District No. 366  
OWLS Project Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
None	\$ _____	_____
Expenditures and Transfers		
Instruction		
General Supplies and Materials	_____	<u>1,365</u>
Total Expenditures and Transfers	_____	<u>1,365</u>
Receipts Over (Under)		
Expenditures and Transfers		(       1,365)
Unencumbered Cash, Beginning	<u>1,365</u>	<u>1,365</u>
Unencumbered Cash, Ending	<u><u>1,365</u></u>	<u><u>1,365</u></u>

Unified School District No. 366  
Steele Memorial Fund  
Summary of Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	\$ 754	754
Total Cash Receipts	<u>754</u>	<u>754</u>
Expenditures and Transfers		
Instruction		
Scholarships	750	750
Total Expenditures and Transfers	<u>750</u>	<u>750</u>
Receipts Over (Under)		
Expenditures and Transfers	4	4
Unencumbered Cash, Beginning	<u>10,046</u>	<u>10,050</u>
Unencumbered Cash, Ending	<u>10,050</u>	<u>10,054</u>



Unified School District No. 366  
Yates Center, Kansas  
Summary of Cash Receipts and Disbursements - Fiduciary Funds  
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>
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	\$ 240		183	57
Book Club	69	1,410	1,410	69
Cheerleaders	3	865	387	481
KAYS	298	451	465	284
Library	249	146	32	363
Music	1,494	887	2,071	310
Student Council	562	265	197	630
Vending Machines	62	1,927	1,638	351
Youth Friends	3,942	20	278	3,684
High School:				
Art Club	(1,874)	6,836	4,164	798
Band Club	836	3,774	4,008	602
Cheerleaders	350	9,101	6,907	2,544
Class of '08	8			8
Class of '09	193			193
Class of '10	461			461
Class of '11	1,067			1,067
Class of '12	9,903	8,115	18,018	-
Class of '13	6,563	19,795	15,782	10,576
Class of '14	2,267	6,625	4,918	3,974
Class of '15		5,272	2,763	2,509
Concession Equipment	473			473
Drama Club	210			210
Dramatics	759	575	131	1,203
FBLA	6,395	4,618	4,021	6,992
FCCLA	54	6,417	6,283	188
FFA	1,251	15,708	11,509	5,450
Foreign Language	304	1,375	1,240	439
Journalism	4,219	11,037	8,815	6,441
KAYS	299	391	415	275
Library	80	6	373	(287)
Library Fund	1,170			1,170
National Honor Society	268			268
Nurse Fund	84			84
Skills USA	1,262		451	811
Student Council	891	834	1,314	411
Thespians	166			166
Vocal Club	(7)			(7)
Y-Club	282		213	69
Youth Coalition/S.A.D.D.	163	11,261	3,337	8,087
Other Fiduciary Funds:				
Retiree Health Insurance	(341)	24,385	24,058	(14)
	<u>44,675</u>	<u>142,096</u>	<u>125,381</u>	<u>61,390</u>

Unified School District No. 366  
Yates Center, Kansas  
Summary of Receipts, Expenditures and Unencumbered Cash - District Activity Funds  
For the Year Ended June 30, 2012

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>						
Elementary:						
Football	\$ 898	2,061	1,395	1,564		1,564
Girls Basketball	1,021	4,093	4,586	528		528
Jump rope for Heart	100	1,482	1,482	100		100
Volleyball	621	1,391	1,472	540		540
High School:						
Athletics	4,130	25,462	24,341	5,251		5,251
Subtotal Gate Receipts	6,770	34,489	33,276	7,983	-	7,983
<u>Special Projects:</u>						
Elementary:						
Roberts Memorial	6			6		6
Sales Tax	-	781	781	-		-
Student Activities	165	1,584	649	1,100		1,100
Yearbook	14	3,532	2,721	825		825
High School:						
Crandall Memorial	7,632	340	300	7,672		7,672
Gown Replacement	657		612	45		45
Holladay Memorial	3,754	260	200	3,814		3,814
Incentive Fund	119	500	264	355		355
Knapp Scholarship	15,444	1,097	300	16,241		16,241
Principal's Fund	1,374	554	1,390	538		538
Sales Tax		4,098	4,098	-		-
Saulsberry Memorial	5,822	56		5,878		5,878
Scholarships	929	400	250	1,079		1,079
Subtotal Special Projects	35,916	13,202	11,565	37,553	-	37,553
Total District Activity Funds	42,686	47,691	44,841	45,536	-	45,536