

**UNIFIED SCHOOL DISTRICT 382  
PRATT, KANSAS**

**SPECIAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2012**

UNIFIED SCHOOL DISTRICT 382  
PRATT, KANSAS  
FOR THE YEAR ENDED JUNE 30, 2012

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UNIFIED SCHOOL DISTRICT 382  
PRATT, KANSAS  
FOR THE YEAR ENDED JUNE 30, 2012

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MEMBERS OF  
THE AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 382  
Pratt, KS 67124

We have audited the accompanying financial statements of Unified School District No. 382, Pratt, Kansas, as of June 30, 2012, and for the year then ended, as listed in the Table of Contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the Kansas Municipal Audit Guide and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. 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 in Note 1, the District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In accordance with Government Auditing Standards, we have also issued our report dated October 19, 2012, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Further in our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 382, Pratt, Kansas, as of June 30, 2012.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Unified School District No. 382, Pratt, Kansas as of June 30, 2012, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was performed for the purpose of forming an opinion on the financial statements of Unified School District No. 382, Pratt, Kansas, taken as a whole. The accompanying schedule of prior audit findings, schedule of expenditures of federal awards, schedule of findings and questioned costs and corrective action plan are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, 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 statements as a whole.

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Patton, Cramer & LaPrad Chartered  
Certified Public Accountants

October 29, 2012

PATTON, CRAMER & LaPRAD, CHARTERED  
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REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education  
Unified School District No. 382  
Pratt, KS 67124

We have audited the financial statements of the Unified School District No. 382, Pratt, Kansas as of and for the year ended June 30, 2012, and have issued our report thereon dated October 29, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our report disclosed that as described in Note 1, the district prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the state of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Internal Control Over Financial Reporting

Management of the district is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Unified School District No. 382's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Unified School District No. 382's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 382's internal control over financial reporting. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such as that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weakness. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the following paragraph that we consider to be significant deficiencies in internal control over financial reporting. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charge with governance.

The District does not employ an individual who has sufficient expertise in selecting and applying accounting principles and in drafting the year end financial statements and the accompanying notes.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Unified School District No. 382, Pratt, Kansas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Board of Education, and federal awarding agencies and pass-through entities and is not intended to be, and should not be used by anyone other than these parties.

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Patton, Cramer & LaPrad, Chartered  
Certified Public Accountants

October 29, 2012

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education  
Unified School District No. 382  
Pratt, KS 67124

Compliance

We have audited the Unified School District No. 382's, compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 2012. As described in Note 1, the District prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. Unified School District No. 382's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Unified School District No. 382's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Unified School District No. 382's compliance with those requirements.

In our opinion, Unified School District No. 382, Pratt, Kansas complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2012.

### Internal Control Over Compliance

The management of Unified School District No. 382 is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Unified School District No. 382 internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 382 internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, Board of Education, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

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Patton, Cramer & LaPrad, Chartered  
Certified Public Accountants

October 29, 2012

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
SUMMARY OF CASH RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
FOR THE YEAR ENDED JUNE 30, 2012

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances	Ending Cash Balance
General Funds							
General Fund, Note 15	\$ -	\$ -	\$ 7,213,540	\$ 7,213,540	\$ -	\$ 14,108	\$ 14,108
Supplemental General, Note 15	96,989	-	2,348,192	2,375,000	70,181	48,789	118,970
Special Revenue Funds							
Capital Outlay	961,698	-	231,710	585,857	607,551	97,216	704,767
Driver Training	22,155	-	19,616	26,833	14,938	-	14,938
Food Service	58,679	-	581,200	579,585	60,294	-	60,294
Special Education	148,852	-	1,615,548	1,614,864	149,536	-	149,536
Professional Development	30,958	-	52,000	52,916	30,042	-	30,042
Parent Education Program	-	-	35,455	35,455	-	451	451
Vocational Education	35,874	-	131,000	130,735	36,139	676	36,815
KPERS Special Retirement	-	-	676,519	676,519	-	-	-
At Risk- 4 Year Old	-	-	50,000	50,000	-	-	-
At Risk (K-12)	9,426	-	635,631	633,099	11,958	-	11,958
Extraordinary School Program	46,986	-	78,862	79,029	46,819	-	46,819
Contingency Reserve	439,893	-	-	-	439,893	-	439,893
Textbook Rental	69,545	-	32,090	66,041	35,594	19,157	54,751
Special Grants	10,408	-	11,967	5,731	16,644	562	17,206
Federal Funds	(2,330)	-	248,217	245,741	146	13,505	13,651
Gate Receipts & Fees	35,470	-	162,309	162,390	35,389	-	35,389
School Projects Account	51,418	-	141,708	112,959	80,167	-	80,167
Debt Service Fund	784,455	-	941,549	924,576	801,428	-	801,428
Expendable Trust							
Memorial Funds	12,044	-	60	7	12,097	-	12,097
Agency Funds							
Payroll deduction	-	-	1,163,068	1,163,068	-	75,743	75,743
Student Organization Accounts	-	-	103,181	103,181	-	51,446	51,446
Total (Memorandum Only)	<u>\$ 2,812,520</u>	<u>\$ -</u>	<u>\$ 16,473,422</u>	<u>\$ 16,837,126</u>	<u>\$ 2,448,816</u>	<u>\$ 321,653</u>	<u>\$ 2,770,469</u>

## Composition of Cash

Non Interest Bearing Checking Accounts	\$ 239,880
Savings and Interest Bearing Checking Accounts	2,524,439
Certificates of Deposit	<u>6,150</u>
Total Cash	<u>\$ 2,770,469</u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
SUMMARY OF EXPENDITURES- ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment To Comply With Legal Max</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable To Current Year</u>	<u>Variance- Favorable (Unfavorable)</u>
General Funds					
General	\$ 7,388,990	\$ (175,450)	\$ 7,213,540	\$ 7,213,540	\$ -
Supplemental General	2,375,000	-	2,375,000	2,375,000	-
Special Revenue Funds					
Capital Outlay	1,118,766	-	1,118,766	585,857	532,909
Driving Training	30,855	-	30,855	26,833	4,022
Food Service	579,585	-	579,585	579,585	-
Special Education Program	1,805,780	-	1,805,780	1,614,864	190,916
Professional Development	55,958	-	55,958	52,916	3,042
Parent Education Program	35,455	-	35,455	35,455	-
Vocational Education	160,874	-	160,874	130,735	30,139
KPERS	726,855	-	726,855	676,519	50,336
At Risk- 4 Year Old	50,000	-	50,000	50,000	-
At Risk (K-12)	754,581	-	754,581	633,099	121,482
Extraordinary School Program	121,986	-	121,986	79,029	42,957
Debt Service Fund	924,576	-	924,576	924,576	-

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

GENERAL

	2011	2012		
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
Tax in Process	\$ 31,239	\$ 19,208	\$ 72,838	\$ (53,630)
Current Tax	1,291,633	1,250,234	1,225,880	24,354
Delinquent Tax	6,209	15,885	24,005	(8,120)
Federal Aid	360,340	3,228	-	3,228
State Equalization Aid	4,498,992	4,724,199	4,758,916	(34,717)
Special Education Aid	1,136,293	1,144,536	1,272,351	(127,815)
Mineral Production Tax	9,531	21,250		21,250
Transfers	-	35,000	35,000	-
Total Cash Receipts	<u>7,334,237</u>	<u>7,213,540</u>	<u>\$ 7,388,990</u>	<u>\$ (175,450)</u>
Expenditures				
Instruction	2,901,840	2,631,858	\$ 2,840,500	\$ 208,642
Student Support Service	168,074	129,851	176,950	47,099
Instructional Support Staff	93,657	117,521	97,300	(20,221)
General Administration	223,355	247,643	225,200	(22,443)
School Administration	640,840	612,605	644,500	31,895
Operations and Maintenance	898,832	1,039,929	903,300	(136,629)
Transportation Operations and Maintenance	4,054	4,107	4,700	593
Student Transportation Services	256,578	263,949	259,400	(4,549)
Other Supplemental Services	107,568	111,836	108,400	(3,436)
Community Service Operations	181	40	200	160
Operating Transfers	<u>2,039,258</u>	<u>2,054,201</u>	<u>2,128,540</u>	<u>74,339</u>
Total Expenditures	<u>7,334,237</u>	<u>7,213,540</u>	<u>7,388,990</u>	<u>175,450</u>
Adjustment for Legal Max Letter	<u>-</u>	<u>-</u>	<u>(175,450)</u>	<u>(175,450)</u>
	<u>7,334,237</u>	<u>7,213,540</u>	<u>\$ 7,213,540</u>	<u>\$ -</u>
Receipts over (under) Expenditures	-	-		
Unencumbered Cash, July 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, June 30	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

SUPPLEMENTAL GENERAL

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Tax in Process	\$ 10,192	\$ 20,582	\$ 67,409	\$ (46,827)
Current Tax	1,216,022	1,526,572	1,562,978	(36,406)
Motor Vehicle Tax	180,028	163,843	155,299	8,544
Recreational Vehicle Tax	2,264	1,976	1,882	94
Delinquent Tax	10,156	19,916	-	19,916
Supplemental State Aid	934,385	615,303	593,149	22,154
Total Cash Receipts	<u>2,353,047</u>	<u>2,348,192</u>	<u>\$ 2,380,717</u>	<u>\$ (32,525)</u>
Expenditures				
Instruction	1,416,020	1,605,481	\$ 1,368,823	\$ (236,658)
Support Services	315,083	198,532	337,000	138,468
Operating and Maintenance	113,838	18,987	114,600	95,613
Transfers	556,000	552,000	554,577	2,577
Total Expenditures	<u>2,400,941</u>	<u>2,375,000</u>	<u>\$ 2,375,000</u>	<u>\$ -</u>
Receipts over (under) Expenditures	(47,894)	(26,808)		
Unencumbered Cash, July 1	<u>144,883</u>	<u>96,989</u>		
Unencumbered Cash, June 30	<u>\$ 96,989</u>	<u>\$ 70,181</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

CAPITAL OUTLAY

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Tax in Process	\$ 2,116	\$ 4,827	\$ 15,991	\$ (11,164)
Current Tax	285,939	106,541	102,354	4,187
Delinquent Tax	2,032	4,263	5,254	(991)
Motor Vehicle Tax	35,548	35,480	33,068	2,412
Recreational Vehicle Tax	449	432	401	31
Other Revenue	107,936	80,167	-	80,167
	<u>434,020</u>	<u>231,710</u>	<u>\$ 157,068</u>	<u>\$ 74,642</u>
Total Cash Receipts				
Expenditures				
Instruction	120,841	145,675	\$ 113,164	\$ (32,511)
Operations and Maintenance	-	185,173	12,602	(172,571)
Facilities Acquisition and Construction	663,749	255,009	993,000	737,991
	<u>784,590</u>	<u>585,857</u>	<u>\$ 1,118,766</u>	<u>\$ 532,909</u>
Total Expenditures				
Receipts over (under) Expenditures	(350,570)	(354,147)		
Unencumbered Cash, July 1	1,312,268	961,698		
Unencumbered Cash, June 30	<u>\$ 961,698</u>	<u>\$ 607,551</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

DRIVER TRAINING

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
State Aid	\$ 3,256	\$ 4,324	\$ 3,700	\$ 624
Other Revenues	5,417	5,292	5,000	292
Transfer from General	-	10,000	-	10,000
	<u>8,673</u>	<u>19,616</u>	<u>\$ 8,700</u>	<u>\$ 10,916</u>
Total Cash Receipts				
Expenditures				
Instruction	11,988	11,209	\$ 14,855	\$ 3,646
Vehicle Operations	607	624	1,000	376
Transfer to General	-	15,000	15,000	-
	<u>12,595</u>	<u>26,833</u>	<u>\$ 30,855</u>	<u>\$ 4,022</u>
Total Expenditures				
Receipts Over (Under)				
Expenditures	(3,922)	(7,217)		
Unencumbered Cash, July 1	<u>26,077</u>	<u>22,155</u>		
Unencumbered Cash, June 30	<u>\$ 22,155</u>	<u>\$ 14,938</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

FOOD SERVICE

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Food Service	\$ 207,248	\$ 236,989	\$ 235,101	\$ 1,888
Interest on Idle Funds	-	5,302	-	5,302
Other	1,319	6,023	-	6,023
State School Food Assistance	5,267	5,524	4,690	834
Federal Child Nutrition Program	243,541	257,362	256,115	1,247
Transfers	73,000	70,000	25,000	45,000
	<u>530,375</u>	<u>581,200</u>	<u>\$ 520,906</u>	<u>\$ 60,294</u>
Total Cash Receipts				
Expenditures				
Operations and Maintenance	13,067	24,773	\$ 17,885	\$ (6,888)
Food Service Operations	510,624	554,812	561,700	6,888
	<u>523,691</u>	<u>579,585</u>	<u>\$ 579,585</u>	<u>\$ -</u>
Total Expenditures				
Receipts Over (Under)				
Expenditures	6,684	1,615		
Unencumbered Cash, July 1	51,995	58,679		
Unencumbered Cash, June 30	<u>\$ 58,679</u>	<u>\$ 60,294</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

SPECIAL EDUCATION

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
Other	\$ 10,551	\$ -	\$ -	\$ -
Medicaid	-	9,012	-	9,012
Transfers				
General Fund	1,136,293	1,144,536	1,272,351	(127,815)
Supplemental General	418,000	462,000	384,577	77,423
	<u>1,564,844</u>	<u>1,615,548</u>	<u>\$ 1,656,928</u>	<u>\$ (41,380)</u>
Total Cash Receipts				
Expenditures				
Instruction	1,528,949	1,590,555	\$ 1,766,680	\$ 176,125
Student Transportation Services	35,820	24,309	39,100	14,791
	<u>1,564,769</u>	<u>1,614,864</u>	<u>\$ 1,805,780</u>	<u>\$ 190,916</u>
Total Expenditures				
Receipts Over (Under)				
Expenditures	75	684		
Unencumbered Cash, July 1	<u>148,777</u>	<u>148,852</u>		
Unencumbered Cash, June 30	<u>\$ 148,852</u>	<u>\$ 149,536</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

PROFESSIONAL DEVELOPMENT

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
Transfer from General	\$ 25,500	\$ 52,000	<u>\$ 25,000</u>	<u>\$ 27,000</u>
Expenditures				
Instructional Support	<u>25,273</u>	<u>52,916</u>	<u>\$ 55,958</u>	<u>\$ 3,042</u>
Receipts Over (Under)				
Expenditures	227	(916)		
Unencumbered Cash, July 1	<u>30,731</u>	<u>30,958</u>		
Unencumbered Cash, June 30	<u>\$ 30,958</u>	<u>\$ 30,042</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

PARENT EDUCATION PROGRAM

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Payments from Other Districts	\$ 2,920	\$ 2,933	\$ 2,933	\$ -
State Aid	21,192	21,488	21,488	-
Transfer from General	<u>10,986</u>	<u>11,034</u>	<u>11,034</u>	<u>-</u>
Total Cash Receipts	<u>35,098</u>	<u>35,455</u>	<u>\$ 35,455</u>	<u>\$ -</u>
Expenditures				
Student Support Services	34,329	35,244	\$ 35,355	\$ 111
Instruction Support Staff	<u>769</u>	<u>211</u>	<u>100</u>	<u>(111)</u>
Total Expenditures	<u>35,098</u>	<u>35,455</u>	<u>\$ 35,455</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, July 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, June 30	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

VOCATIONAL EDUCATION

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
Transfer from General	\$ 103,000	\$ 131,000	<u>\$ 125,000</u>	<u>\$ 6,000</u>
Expenditures				
Instruction	<u>102,831</u>	<u>130,735</u>	<u>\$ 160,874</u>	<u>\$ 30,139</u>
Receipts Over (Under)				
Expenditures	169	265		
Unencumbered Cash, July 1	<u>35,705</u>	<u>35,874</u>		
Unencumbered Cash, June 30	<u>\$ 35,874</u>	<u>\$ 36,139</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

KPERS SPECIAL RETIREMENT

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
State Aid	\$ 399,371	\$ 676,519	\$ 726,855	\$ (50,336)
Expenditures				
Instruction	272,645	453,268	\$ 450,000	\$ (3,268)
Student Support Services	19,201	33,826	50,000	16,174
Instruction Support Staff	11,521	20,296	20,000	(296)
General Administration	11,521	20,296	20,000	(296)
School Administration	34,562	60,887	50,000	(10,887)
Operations and Maintenance	30,721	54,121	75,000	20,879
Student Transportation Service	7,681	13,530	20,000	6,470
Other Supplemental Services	3,840	6,765	10,000	3,235
Food Service	7,679	13,530	31,855	18,325
Total Expenditures	399,371	676,519	\$ 726,855	\$ 50,336
Receipts Over (Under)				
Expenditures	-	-		
Unencumbered Cash, July 1	-	-		
Unencumbered Cash, June 30	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

AT RISK - 4 YEAR OLD

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
Cash Receipts				
Transfer from General	\$ 50,000	\$ 50,000	<u>\$ 50,000</u>	<u>\$ -</u>
Expenditures				
Instruction	<u>50,000</u>	<u>50,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>
Receipts over (under)				
Expenditures	-	-		
Unencumbered Cash, July 1	<u>-</u>	<u>-</u>		
Unencumbered Cash, June 30	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

AT RISK - (K-12)

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Transfers from General	\$ 648,479	635,631	\$ 645,155	\$ (9,524)
Transfers from Supplemental General	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>
Total Receipts	<u>648,479</u>	<u>635,631</u>	<u>\$ 745,155</u>	<u>\$ (109,524)</u>
Expenditures				
Instruction	647,729	618,173	\$ 738,631	\$ 120,458
Student Support	<u>14,868</u>	<u>14,926</u>	<u>15,950</u>	<u>1,024</u>
Total Expenditures	<u>662,597</u>	<u>633,099</u>	<u>\$ 754,581</u>	<u>\$ 121,482</u>
Receipts over (under) Expenditures	(14,118)	2,532		
Unencumbered Cash, July 1	<u>23,544</u>	<u>9,426</u>		
Unencumbered Cash, June 30	<u>\$ 9,426</u>	<u>\$ 11,958</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

EXTRAORDINARY SCHOOL PROGRAM

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Tuition	\$ 37,970	\$ 38,862	\$ 30,000	\$ 8,862
Transfer from General	<u>65,000</u>	<u>40,000</u>	<u>45,000</u>	<u>(5,000)</u>
Total Cash Receipts	<u>102,970</u>	<u>78,862</u>	<u>\$ 75,000</u>	<u>\$ 3,862</u>
Expenditures				
Instruction	72,403	77,001	\$ 121,986	\$ 44,985
Operations and Maintenance	<u>2,376</u>	<u>2,028</u>	<u>-</u>	<u>(2,028)</u>
Total Expenditures	<u>74,779</u>	<u>79,029</u>	<u>\$ 121,986</u>	<u>\$ 42,957</u>
Receipts over (under) Expenditures	28,191	(167)		
Unencumbered Cash, July 1	<u>18,795</u>	<u>46,986</u>		
Unencumbered Cash, June 30	<u>\$ 46,986</u>	<u>\$ 46,819</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
STATEMENT OF CASH RECEIPTS AND  
EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2012

BOND & INTEREST

	<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable (Unfavorable)</u>
Cash Receipts				
Tax in Process	\$ 5,167	\$ 11,315	\$ 37,376	\$ (26,061)
Current Tax	669,744	731,223	709,008	22,215
Delinquent Tax	5,028	10,231	12,304	(2,073)
State Aid	238,333	101,703	101,703	-
Interest on Idle Funds	1,369	432	-	432
Motor Vehicle Tax	88,901	85,606	81,104	4,502
Recreational Vehicle Tax	1,121	1,039	984	55
Total Cash Receipts	<u>1,009,663</u>	<u>941,549</u>	<u>\$ 942,479</u>	<u>\$ (930)</u>
Expenditures				
Interest	596,664	574,576	\$ 574,576	\$ -
Principal	320,000	350,000	350,000	-
Total Expenditures	<u>916,664</u>	<u>924,576</u>	<u>\$ 924,576</u>	<u>\$ -</u>
Receipts over (under)				
Expenditures	92,999	16,973		
Unencumbered Cash, July 1	<u>691,456</u>	<u>784,455</u>		
Unencumbered Cash, June 30	<u>\$ 784,455</u>	<u>\$ 801,428</u>		

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS  
AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

CONTINGENCY RESERVE

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Transfer from General	\$ 65,000	\$ -
Expenditures	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	65,000	-
Unencumbered Cash, July 1	<u>374,893</u>	<u>439,893</u>
Unencumbered Cash, June 30	<u><u>\$ 439,893</u></u>	<u><u>\$ 439,893</u></u>

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AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

TEXTBOOK RENTAL

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Rental Fees	<u>\$ 32,308</u>	<u>\$ 32,090</u>
Expenditures		
Instruction	-	46,041
Transfer to General	<u>-</u>	<u>20,000</u>
Total Expenditures	<u>-</u>	<u>66,041</u>
Receipts Over (Under) Expenditures	32,308	(33,951)
Unencumbered Cash, July 1	<u>37,237</u>	<u>69,545</u>
Unencumbered Cash, June 30	<u><u>\$ 69,545</u></u>	<u><u>\$ 35,594</u></u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS  
AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

SPECIAL GRANTS

	<u>2011</u>	<u>2012</u>
Cash Receipts		
Federal Funds	\$ 9,629	\$ 400
Private Grants	<u>-</u>	<u>11,567</u>
Total Receipts	9,629	11,967
Expenditures		
Instruction Support Staff	<u>8,387</u>	<u>5,731</u>
Receipts Over (Under) Expenditures	1,242	6,236
Unencumbered Cash, July 1	<u>9,166</u>	<u>10,408</u>
Unencumbered Cash, June 30	<u><u>\$ 10,408</u></u>	<u><u>\$ 16,644</u></u>

UNIFIED SCHOOL DISTRICT NO. 382  
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STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

FEDERAL FUNDS

	<u>Total</u>	<u>Teacher Quality Title IIA</u>	<u>Title I</u>	<u>ICC Early Childhood</u>	<u>Title I Carryover</u>
Cash Receipts					
Federal Aid	<u>\$ 248,217</u>	<u>\$ 45,625</u>	<u>\$ 190,592</u>	<u>\$ -</u>	<u>\$ 12,000</u>
Expenditures					
Instruction	244,468	45,625	189,453	-	9,390
Student Support	<u>1,273</u>	<u>-</u>	<u>1,139</u>	<u>134</u>	<u>-</u>
Total Expenditures	<u>245,741</u>	<u>45,625</u>	<u>190,592</u>	<u>134</u>	<u>9,390</u>
Receipts Over (Under) Expenditures	2,476	-	-	(134)	2,610
Unencumbered Cash, July 1	<u>(2,330)</u>	<u>-</u>	<u>-</u>	<u>280</u>	<u>(2,610)</u>
Unencumbered Cash, June 30	<u><u>\$ 146</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 146</u></u>	<u><u>\$ -</u></u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

MEMORIAL FUNDS

	<u>Total</u>	<u>Etta &amp; Cora Gray Elementary</u>	<u>Rilla A. McCaslin Estate</u>	<u>Ker Family Charitable Trust</u>	<u>Brenda Forbes Memorial Scholarship</u>
Cash Receipts					
Interest	<u>\$ 60</u>	<u>\$ 1</u>	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 4</u>
Expenditures					
Instructional Support Staff	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Receipts Over (Under) Expenditures	53	1	55	-	(3)
Unencumbered Cash, July 1	<u>12,044</u>	<u>3,241</u>	<u>5,395</u>	<u>2,251</u>	<u>1,157</u>
Unencumbered Cash, June 30	<u><u>\$ 12,097</u></u>	<u><u>\$ 3,242</u></u>	<u><u>\$ 5,450</u></u>	<u><u>\$ 2,251</u></u>	<u><u>\$ 1,154</u></u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

PROJECT AND ACTIVITY ACCOUNTS

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Gate Receipts and Fees				
Pratt High School				
Activity Director	\$ 11,815	\$ 70,411	\$ 65,710	\$ 16,516
Activity Petty Cash	-	9,693	9,693	-
Boys' Basketball	2,805	1,343	2,333	1,815
Boys' Tennis	238	421	659	-
Computer Rental	5,226	15,492	13,986	6,732
Cross Country	372	415	421	366
Football	3,699	5,437	8,373	763
Girls' Basketball	2,310	3,837	5,091	1,056
Girls' Golf	649	581	306	924
Girls' Softball	1,012	10,392	10,953	451
Girls' Tennis	34	3,818	3,498	354
PE Uniforms	-	2,020	1,473	547
Petty Cash	-	1,737	1,737	-
Textbook Rental	-	3,942	3,942	-
Track	134	2,214	2,348	-
Volleyball	2,081	1,185	2,176	1,090
Vending	30	3,142	2,882	290
Wrestling	1,369	191	-	1,560
Baseball	160	2,731	2,224	667
	<u>31,934</u>	<u>139,002</u>	<u>137,805</u>	<u>33,131</u>
Total Pratt High School				
Liberty Middle School				
Book Usage Fee	-	3,137	2,896	241
General	-	3,649	3,621	28
Padlocks	737	140	-	877
PHS Activity Tickets	48	240	240	48
Petty Cash "A"	1,215	6,453	7,668	-
Petty Cash "I"	(21)	819	798	-
CAPS	522	-	102	420
	<u>2,501</u>	<u>14,438</u>	<u>15,325</u>	<u>1,614</u>
Total Liberty Middle School				
Haskins Elementary School				
Instructional Fund Petty Cash	442	-	442	-
Kindergarten Milk	171	-	171	-
Meals	-	25	25	-
Textbooks	150	-	150	-
	<u>763</u>	<u>25</u>	<u>788</u>	<u>-</u>
Total Haskins Elem. School				

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PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

PROJECT AND ACTIVITY ACCOUNTS

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Southwest Elementary School				
Instructional Fund Petty Cash	\$ -	\$ 954	\$ 954	\$ -
Kindergarten Milk	-	519	519	-
Meals	-	1,163	1,163	-
Faculty Fund	272	2,530	2,493	309
Tech	-	1,600	1,265	335
Textbooks	-	2,078	2,078	-
	<u>272</u>	<u>8,844</u>	<u>8,472</u>	<u>644</u>
Total Southwest Elem. School	<u>272</u>	<u>8,844</u>	<u>8,472</u>	<u>644</u>
 Total Gate Receipts and Fees	 <u>\$ 35,470</u>	 <u>\$ 162,309</u>	 <u>\$ 162,390</u>	 <u>\$ 35,389</u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

PROJECT AND ACTIVITY ACCOUNTS

	Beginning Balance	Receipts	Expenditures	Ending Balance
School Project Accounts				
Pratt High School				
Concessions	\$ 4,428	\$ 29,019	\$ 25,462	\$ 7,985
Library	690	525	916	299
Publications	2,836	21,752	16,881	7,707
Reading Intervention	346	-	18	328
Renaissance Fair	176	-	-	176
Robotics	609	-	425	184
Band Boosters	8,044	16,628	7,532	17,140
Online Testing	2,550	22,124	922	23,752
Total Pratt High School	19,679	90,048	52,156	57,571
Liberty Middle School				
Library	923	397	-	1,320
Haskins Elementary School				
Faculty	131	60	191	-
Kids for Haskins	4,016	160	4,176	-
Kids Kare	117	-	117	-
Library Gift Books	1,126	3	1,129	-
Lyceum	14	-	14	-
Activity Tickets	2	-	2	-
Spell Binder	1	-	1	-
Yearbook	225	-	225	-
Reading Caravan	144	-	144	-
Total Haskins Elem. School	5,776	223	5,999	-
Southwest Elementary School				
Beyond the Bell	-	7,127	7,127	-
Kids for Southwest	14,995	39,479	43,488	10,986
Library	1,301	1,532	270	2,563
Lyceum	-	117	117	-
Owl	7,697	-	-	7,697
Yearbook	1,047	2,785	3,802	30
Total Southwest Elem. School	25,040	51,040	54,804	21,276
Total School Projects	\$ 51,418	\$ 141,708	\$ 112,959	\$ 80,167

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

PROJECT AND ACTIVITY ACCOUNTS

	Beginning Balance	Receipts	Expenditures	Ending Balance
<u>Student Organization Accounts</u>				
<u>Pratt High School</u>				
Art Club	\$ 1,661	\$ 1,915	\$ 1,938	\$ 1,638
Band Club	3,210	7,093	7,487	2,816
Cheerleaders Club	1,358	20,146	21,230	274
Class of 2010	189	-	189	-
Class of 2011	322	287	324	285
Class of 2012	2,693	1,056	3,546	203
Class of 2013	612	12,235	9,740	3,107
Class of 2014	376	429	28	777
Class of 2015	-	474	-	474
Coffee Club	506	323	240	589
Debate	114	198	81	231
Faculty Fund	32	700	635	97
F.C.A.	976	-	-	976
F.C.C.L.A.	448	-	-	448
F.B.L.A.	1,015	425	-	1,440
Foreign Frogs	478	1,103	1,194	387
Forensics	1,639	1,432	954	2,117
Pep Club	623	1,958	2,312	269
G.E.C.-RUDA	996	3,339	3,444	891
KAYS	1,818	2,971	3,336	1,453
Weight Lifting Club	1,640	5,770	4,422	2,988
Math Club	561	2,690	80	3,171
N.F.L.	674	516	570	620
Photo Lab	777	870	565	1,082
National Honor Society	205	1,700	1,810	95
S.A.D.D.	156	-	-	156
Science Club	-	331	331	-
Student Council	130	6,564	5,269	1,425
TSA	568	-	-	568
Vocal Music Club	1,848	6,990	7,296	1,542
Vocational-Activities	-	6,284	6,284	-
Youth Forum	215	500	500	215
Vocational-Woodworking	-	5,509	5,509	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Pratt High School	\$ 25,840	\$ 93,808	\$ 89,314	\$ 30,334

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2012

PROJECT AND ACTIVITY ACCOUNTS

	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
Student Organization Accounts				
Liberty Middle School				
Art Club	\$ 1,387	\$ 519	\$ -	\$ 1,906
Band Club	182	-	-	182
Builders Club	1,510	260	1,062	708
Cheerleaders	26	-	-	26
Faculty Courtesy	3,381	318	29	3,670
Gate Club	86	-	-	86
Greenback Club	9,034	5,383	2,460	11,957
Memory Book Club	1,618	2,293	1,834	2,077
Grants	-	600	100	500
	<u>17,224</u>	<u>9,373</u>	<u>5,485</u>	<u>21,112</u>
Total Liberty Middle School				
	17,224	9,373	5,485	21,112
Total Student Organization Accounts	43,064	103,181	94,799	51,446
Encumbrances				
Beginning	(43,064)	-	(43,064)	-
Ending	-	-	51,446	(51,446)
	<u>-</u>	<u>-</u>	<u>51,446</u>	<u>(51,446)</u>
Total	<u>\$ -</u>	<u>\$ 103,181</u>	<u>\$ 103,181</u>	<u>\$ -</u>

UNIFIED SCHOOL DISTRICT NO.382  
PRATT, KANSAS  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012

1 Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 382 is a municipal corporation governed by an elected seven-member board operating under the jurisdiction of the Kansas Board of Education. These financial statements consist of all the funds of the District. The District has no component units.

For financial reporting purposes, there are no appointive boards or commissions that are controlled by or dependent on the district. Control or dependence is determined on the basis of financial accountability, budget adoption, taxing authority, funding and appointment of respective governing boards.

A. FUND 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.

The following types of funds comprise the financial activities of USD 382 for the year ended June 30, 2012.

Governmental Funds

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

Special Revenue Funds - to account for the proceeds for specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expend for specified purposes.

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

Fiduciary Funds

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include expendable trust funds and agency funds.

## B. BASIS OF PRESENTATION

The financial statements are presented to indicate compliance with the cash basis and budget laws of Kansas. Revenues are recognized when cash is received and also include inter-fund transfers. Expenditures include disbursements, accounts payable, transfers and encumbrances--that is, commitments related to unperformed (executory) contracts for goods or services.

## C. DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

The basis of presentation described above results in a statement of receipts on the cash basis and expenditures on a modified accrual basis further modified by the inclusion of encumbrances. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. An additional departure from generally accepted accounting principles is that inter-fund transfers are treated as receipts and expenditures for purposes of these statements while under generally accepted accounting procedures, transfers are treated as changes in fund balances but not as receipts or expenditures. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. A statement of general fixed assets is not included as a part of these financial statements. Also, general long-term debt such as general obligation bonds and compensated absences are not presented in the financial statements.

## D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute) and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding 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.

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 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 modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the 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 projects funds, trust funds, and the following special revenue funds:

Contingency, Textbook Rental, Special Grants, Federal Funds,  
Gate Receipts, School Projects, Memorial Funds

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. Use of Estimates

The preparation of financial statements in accordance with the cash basis and budget laws of the state of Kansas requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### 2. Compliance with Kansas Statutes

##### Cash Basis

There are no cash basis law violations.

##### Budget Law

The District met the requirements of the Kansas budget laws.

##### Depository Security

The Districts monies were adequately secured during the year.

#### 3. Deposits and Investments

As of June 30, 2012 the Government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		<u>Rating</u>
		<u>Less than 1</u>	<u>1-2</u>	
Guaranteed Investment Contracts				
Secured by U.S. Treasury and Agencies	\$ 2,530,589	\$ 2,330,589	\$ -	N/A

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the Government's funds have a main or branch bank in the county in which the Government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

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

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

Custodial credit risk -deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may not be returned to it. State statutes require the Government'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 year-end the carrying amount of the Districts deposits including certificates of deposit, was \$2,770,468. The bank balance was \$2,800,094. The difference between the carrying amount and the bank balance is out-standing checks and deposits in transit. Of the bank balance \$745,087 was covered by FDIC insurance and the remaining \$1,263,007 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Districts name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: The district, the pledging bank, and the independent third-party bank holding the pledged securities.

Custodial credit risk - investment. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Government 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. The Government has no investments subject to custodial credit risk.

#### 4. 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 KSA 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

##### Funding Policy

KSA 74-4919 establishes the KPERS member-employee contribution rate at 4.0% of covered salary for grandfathered employees and 6% of covered salary for participants after July 1, 2009. The contribution rate for employed KPERS retirees who have retired from a different KPERS employer is 18.69% for a licensed retiree. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414 (h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. State law sets a limitation on annual increases

in the contribution rates. For fiscal year 2011 the State of Kansas contributes 9.77% of covered payroll. Kansas contributions to KPERS for school municipality employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383; \$253,834,104; and \$248,486,166 respectively, equal to the statutory required contributions for each year.

#### 5. Compensated Absences

The District allows vacation for all full-time year-round employees. All full-time year-round employees accrue one day of sick leave per month worked which can accumulate to 120 days. After accumulated sick days reach the maximum, certain employees are paid \$20 per day for each full day of unused sick leave that exceeds the maximum. Compensation for unused sick leave is paid on or before June 30 of each year. The District estimates that its unrecorded accumulated sick leave is not material to these financial statements. Substantially all the liability for these compensated absences is not payable from currently available unencumbered cash and, accordingly, has not been recorded in the accompanying financial statements.

#### 6. Inter-fund Transfers

Operating transfers were as follows:

Transfer To	<u>General</u>	<u>Transfers From</u>		
		<u>Supplemental General</u>	<u>Driver Training</u>	<u>Textbook</u>
General	\$ -	\$ -	\$ 15,000	\$ 20,000
Driver Training	10,000	-	-	-
Food Service	20,000	50,000	-	-
Special Education	1,144,536	462,000	-	-
Vocational Fund	131,000	-	-	-
Parent Education	11,034	-	-	-
Professional Development	52,000	-	-	-
At-Risk - 4 Year Old	50,000	-	-	-
At-Risk (K-12)	635,631	-	-	-
Extra Ord. School Prog.	-	40,000	-	-
Totals	<u>\$ 2,054,201</u>	<u>\$ 552,000</u>	<u>\$ 15,000</u>	<u>\$ 20,000</u>

#### 7. Risk Management

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

#### 8. Contingencies and Commitments

In the normal course of operations, the District participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably

## 9 Early Retirement Plan

All certified employees of the District are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen (15) years of service of which the last five (5) years were continuous, and the employee must have worked through the end of the school year during which they reached their 60th birthday. Eligibility continues until their 65th birthday. Notification must be given to the District by April 1 in the year prior to the July 1 retirement date. The amount paid upon early retirement shall be determined by subtracting the base of the salary schedule from the teacher's base salary for the year in which application for early retirement is made. The difference in these two figures shall be multiplied by sixty percent (60%) and then divided by twelve (12) to determine the amount that will be paid monthly until the employee reaches age 65 or is deceased.

### Reduced Benefit

Employees who have age plus years of experience equal to eighty-five (85) or more and have worked through the end of the school year during which they reached their 55th birthday are eligible for a reduced benefit under the early retirement plan. The benefit is computed as stated above except that forty percent (40%) rather than sixty percent (60%) is used in the calculation.

## 10 Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District's financial position and operations. However, complete comparative data (i.e., presentation of prior year totals by fund type in each of the statements) have not been presented since their inclusion would make the statements unduly complex and difficult to read.

## 11 Debt Service Fund and General Long-Term Debt

On August 1, 2005 the District issued general obligation bonds totaling \$9,500,000. The monies were used for the Pratt High School Construction Project. The bonds and interest ranging from 4.25% to 6.50% will be paid from taxes levied in the Bond and Interest Fund.

On February 1, 2007 the District issued general obligation bonds totaling \$5,000,000. The monies were used for the Pratt High School Construction Project. The bonds and interest ranging from 3.75% to 6.14% will be paid from taxes levied in the Bond and Interest Fund.

General Obligation Bonds outstanding and interest due at maturity are summarized as follows:

		<u>Principal</u>	<u>Interest</u>
FYE June 30,	2011	\$ 380,000	\$ 550,515
	2012	415,000	525,933
	2013	450,000	502,539
	2014	480,000	479,194
	2015	510,000	455,486
	2016-2031	<u>11,055,000</u>	<u>3,512,210</u>
		<u>\$ 13,290,000</u>	<u>\$ 6,025,877</u>

## 12 Changes in Long-Term Debt

The following is a summary of bond transactions of the District for the year ended June 30, 2012:

	<u>General Obligations</u>
Debt outstanding at July 1, 2011	\$ 13,640,000
Issued	-
Principal Paid	<u>350,000</u>
Debt outstanding at June 30, 2012	<u><u>\$ 13,290,000</u></u>
Interest Paid in Fiscal Year Ending June 30, 2012	<u><u>\$ 574,575</u></u>

## 13 Other Post Employment Benefits

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

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

## 14 Termination Benefits

The District provides no termination benefits for its employees.

## 15 Restatement of Beginning Unencumbered Cash Balance

The beginning unencumbered cash balance in the following funds has been restated because the Kansas Municipal Accounting and Auditing Guide (KMAAG) is recommending that certain receipts which are required by Kansas statutes to be recorded as revenue in the current fiscal year, but are not received until the next fiscal year, are an in-substance receipt in transit at fiscal year-end, therefore should be included in the current years cash balance. The balances have been restated as follows:

	<u>General Fund</u>	<u>Supplemental General</u>
Beginning unencumbered Cash Balance as previously reported	\$ (380,597)	\$ 41,475
Adjust for deposit in transit	<u>380,597</u>	<u>55,514</u>
Beginning Unencumbered Cash Balance as adjusted	<u><u>\$ -</u></u>	<u><u>\$ 96,989</u></u>

## SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Education		
Passed through Kansas Department of Education		
School Breakfast	10.553	\$ 38,516
Section 4	10.555	188,130
Section II	10.555	2,324
Cash for Commodities	10.555	<u>28,392</u>
Sub-Total		257,362 *
Federal School Food Service	10.560	50
Team Nutrition	10.574	1,630
Title I - Low Income	84.010	202,592
Improving Teacher Quality	84.367	45,625
Education Jobs Find	84.410	3,228
Youth Risk Behavior Survey	93.938	<u>400</u>
Total		<u><u>\$ 510,887</u></u>

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
June 30, 2012

1. Basis of Accounting

The Supplementary Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting, including encumbrances. Expenditures are recorded in the accounting period in which the related fund liability is incurred. Encumbrances are included.

2. Reporting Entity

Unified School District No. 382, Pratt, Kansas for purposes of the Supplementary Schedule of Expenditures of Federal Awards includes all funds of the District as defined in Note 1 of the Notes to Financial Statements.

3. Major Programs

In accordance with OMB Circular A-133, major programs are determined using a risk-based approach. Programs in the accompanying Schedule 1 denoted with an asterisk (\*) are determined by the independent auditor to be major programs.

4. Contingencies

The District receives funds under various federal grant programs and such awards are to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of non-compliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012

There are no prior audit findings

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2012

**Summary of Auditor's Results**

1. The opinions expressed in the independent accounts' report were:
- ☒ Unqualified      ☐ Qualified      ☐ Adverse      ☐ Disclaimer
2. The independent accountants' report on internal control over financial reporting described:
- Significant deficiency noted considered a material weakness? ☐ Yes ☒ No
- Significant deficiency noted that are not considered to be a material weakness ☒ Yes ☐ No
3. Noncompliance considered material to the financial statements was disclosed by the audit? ☐ Yes ☒ No
4. The independent accountants' report on internal control over compliance with requirements applicable to major federal awards programs described:
- Significant deficiency noted considered a material weakness? ☐ Yes ☒ No
- Significant deficiency noted that are not considered to be a material weakness? ☐ Yes ☒ No
5. The opinion expressed in the independent accounts' report on compliance with requirements applicable to major federal awards was:
- ☒ Unqualified      ☐ Qualified      ☐ Adverse      ☐ Disclaimed
6. The audit disclosed findings required to be reported by OMB Circular A-133? ☐ Yes ☒ No
7. The Organization's major programs were:
- | Cluster/Program         | CFDA Number |
|-------------------------|-------------|
| Child Nutrition Cluster | 10.553      |
8. The threshold to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$300,000.
- The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133? ☒ Yes ☐ No

**Findings Required to be Reported by Government Auditing Standards**

Reference Number	Findings	Questioned Costs
No findings required to be reported by Government Auditing Standards		

**Findings Required to be Reported by OMB Circular A-133**

Reference Number	Findings	Questioned Costs
No findings required to be reported by OMB Circular A-133.		

UNIFIED SCHOOL DISTRICT NO. 382  
PRATT, KANSAS  
CORRECTIVE ACTION PLAN  
YEAR ENDED JUNE 30, 2012

No corrective action plan is required since there  
Are no findings or questioned costs.