

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

Independent Auditors' Report and  
Financial Statement

For The Year Ended June 30, 2012

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

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

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**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

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

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 390  
Hamilton, Kansas 66853

We have audited the accompanying statement of cash receipts, expenditures and unencumbered cash balances of Unified School District No. 390, Hamilton, Kansas, as of and for the year ended June 30, 2012. This financial statement is the responsibility of Unified School District No. 390's management. 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 Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Unified School District No. 390 has prepared the financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 390, as of June 30, 2012, or the changes in its financial position for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the Unified School District No. 390,



Hamilton, Kansas, as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the June 30, 2012 financial statement as a whole. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual, schedule of cash receipts and cash disbursements-agency funds, schedule of cash receipts, expenditures and unencumbered cash (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the June 30, 2012 financial statement. Such information is the responsibility of management and the June 30, 2012 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement. The June 30, 2012 information has been subjected to the auditing procedures applied in the audit of the June 30, 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement or to the June 30, 2012 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the June 30, 2012 financial statement as a whole.

The June 30, 2011 Actual column presented in the individual fund schedules of cash receipts and 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 June 30, 2011 financial statement upon which we rendered an unqualified opinion dated December 21, 2011. The June 30, 2011 financial statement and our accompanying report are not presented herein, but are available from the Unified School District No. 390 administration office located at 2596 W Rd North, Hamilton, Kansas 66853 or by calling 620-678-3244. Such June 30, 2011 comparative information is the responsibility of management and was derived from and relates to the underlying accounting and other records used to prepare the June 30, 2011 financial statements. The June 30, 2011 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2011 financial statement or to the June 30, 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the June 30, 2011 comparative information is fairly stated in all material respects in relation to the June 30, 2011 financial statement as a whole.

*Bird & Company, Chartered*

El Dorado, Kansas  
December 7, 2012

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**

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

| Fund   | Beginning<br>Unencumbered<br>Cash Balance,<br>As Restated | Prior Year<br>Canceled<br>Encumbrances | Cash<br>Receipts   | Expenditures       | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|--|---|--|--------------------|--------------------|--|---|------------------------|
| <b>Governmental Type Funds:</b>                        |   |  |                    |                    |  |   |                        |
| General Funds:   |   |  |                    |                    |  |   |                        |
| General  | \$ 16   | \$ 15                                  | \$1,015,952        | \$1,015,968        | \$ 15                                  | \$ 62,465   | \$ 62,480              |
| Supplemental general                                   | 3,957   | -                                      | 261,708            | 240,000            | 25,665                                 | -   | 25,665                 |
| Special Revenue Funds:                                 |   |  |                    |                    |  |   |                        |
| At Risk (4 year old)                                   | -   | -                                      | 9,450              | 9,450              | -                                      | -   | -                      |
| At Risk (K-12)   | -   | -                                      | 80,892             | 80,892             | -                                      | -   | -                      |
| Capital outlay   | 235,208   | -                                      | 15,861             | 42,222             | 208,847                                | 42,222  | 251,069                |
| Driver training  | 5,147   | -                                      | 846                | 2,173              | 3,820                                  | -   | 3,820                  |
| Food service   | 45,978  | -                                      | 61,534             | 81,038             | 26,474                                 | 3,685   | 30,159                 |
| Professional development                               | 5,621   | -                                      | 11,053             | 7,357              | 9,317                                  | 475   | 9,792                  |
| Summer school  | 6,089   | -                                      | -                  | 6,089              | -                                      | -   | -                      |
| Special education                                      | 98,454  | -                                      | 178,224            | 179,012            | 97,666                                 | -   | 97,666                 |
| Vocational education                                   | -   | -                                      | 5,024              | 5,024              | -                                      | -   | -                      |
| KPERs special retirement                               | -   | -                                      | 66,822             | 66,822             | -                                      | -   | -                      |
| Recreation commission                                  | -   | -                                      | 4,305              | 4,250              | 55                                     | -   | 55                     |
| Contingency reserve                                    | 95,712  | -                                      | -                  | 31,890             | 63,822                                 | -   | 63,822                 |
| Gifts and grants                                       | -   | -                                      | 937                | 937                | -                                      | -   | -                      |
| SEK library system grant                               | -   | -                                      | 843                | 843                | -                                      | -   | -                      |
| Small rural achievement grant                          | -   | 60                                     | 17,157             | 17,217             | -                                      | 218   | 218                    |
| Title I, Part A - Improv. Acad.                        | 1,973   | -                                      | 33,191             | 35,155             | 9                                      | 3,315   | 3,324                  |
| Title I, Part A - ARRA                                 | -   | -                                      | -                  | -                  | -                                      | -   | -                      |
| Title II, Part A - Teacher quality                     | -   | -                                      | 3,351              | 3,351              | -                                      | -   | -                      |
| Title II, Part D - Education tech.                     | -   | -                                      | -                  | -                  | -                                      | -   | -                      |
| Title II, Part D - ARRA                                | -   | -                                      | -                  | -                  | -                                      | -   | -                      |
| District activity funds                                | -   | -                                      | 7,723              | 7,723              | -                                      | -   | -                      |
| <b>Fiduciary Type Funds:</b>                           |   |  |                    |                    |  |   |                        |
| Expendable trust funds:                                |   |  |                    |                    |  |   |                        |
| FMH Scholarship  | 1,622   | -                                      | 3                  | 100                | 1,525                                  | -   | 1,525                  |
| Hallren Scholarship                                    | 20,721  | -                                      | 38                 | 500                | 20,259                                 | -   | 20,259                 |
| <b>Total Reporting Entity (Excluding Agency Funds)</b> | <b>\$ 520,498</b>   | <b>\$ 75</b>                           | <b>\$1,774,914</b> | <b>\$1,838,013</b> | <b>\$ 457,474</b>                      | <b>\$ 112,380</b>   | <b>\$ 569,854</b>      |
| <b>Composition of Cash:</b>                            |   |  |                    |                    |  |   |                        |
|  |   |  |                    |                    |  |   | \$ 548,069             |
|  |   |  |                    |                    |  |   | 21,784                 |
|  |   |  |                    |                    |  |   | 1,880                  |
|  |   |  |                    |                    |  |   | 8,000                  |
|  |   |  |                    |                    |  |   | 579,733                |
|  |   |  |                    |                    |  |   | (9,879)                |
|  |   |  |                    |                    |  |   | \$ 569,854             |

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

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Unified School District No. 390, Hamilton, Kansas, is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 390 (the primary government). There are no component units as defined in Governmental Accounting Standards Boards Statement 14 which are included in the District's reporting entity.

**Reimbursements**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

**Basis of Presentation - Fund Accounting**

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

The following types of funds comprise the financial activities of the District:

**Governmental Type Funds**

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

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

**Fiduciary Type 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 Student Organization Funds.

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

**Basis of Accounting**

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

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

*Departure from Accounting Principles Generally Accepted in the United States of America.* The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash 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 accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

**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), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

|                                    |                         |
|------------------------------------|-------------------------|
| Title Programs                     | District Activity Funds |
| Contingency Reserve Fund           | Gifts and Grants Fund   |
| Small Rural Achievement Grant Fund |                         |

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

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

**NOTE 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Compliance with Kansas Statutes**

Management is not aware of any Kansas statutory violations for the fiscal year ended June 30, 2012.

**NOTE 3: DEPOSITS AND INVESTMENTS**

As of June 30, 2012, Unified School District No. 390 did not have any investments.

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

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

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

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



**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

At June 30, 2012, the District's carrying amount of deposits was \$579,733 and the bank balance was \$532,251. The difference between the carrying amount and the bank balance is outstanding checks and deposit in transit. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$252,842 was covered by federal depository insurance and the balance of \$279,409 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*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.

**NOTE 4: DEFINED BENEFIT PENSION PLAN**

*Plan Description.* Unified School District No. 390 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, Kansas 66603-3869) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier I 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 required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year as set forth by the legislature. The amounts attributable to the District for the years ended June 30, 2012, 2011, and 2010 were \$66,822, \$38,730, and \$49,095.

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

**NOTE 5: INTERFUND TRANSACTIONS**

Operating transfers were as follows:

| <u>From</u>          | <u>To</u>                | <u>Authority</u> | <u>Amount</u> |
|----------------------|--------------------------|------------------|---------------|
| General              | Food Service             | K.S.A. 72-6428   | \$ 125        |
| General              | Professional Development | K.S.A. 72-6428   | 4,053         |
| General              | Special Education        | K.S.A. 72-6428   | 141,247       |
| Supplemental General | At Risk (4 Year Old)     | K.S.A. 72-6433   | 9,450         |
| Supplemental General | At Risk (K-12)           | K.S.A. 72-6433   | 80,892        |
| Supplemental General | Food Service             | K.S.A. 72-6433   | 6,000         |
| Supplemental General | Professional Development | K.S.A. 72-6433   | 7,000         |
| Supplemental General | Special Education        | K.S.A. 72-6433   | 26,188        |
| Supplemental General | Vocational Education     | K.S.A. 72-6433   | 5,024         |
| Summer School        | General                  | 2011 S.B. 111    | 3,589         |
| Contingency Reserve  | General                  | 2011 S.B. 111    | 31,890        |

**NOTE 6: RELATED PARTY TRANSACTIONS**

Unified School District No. 390 jointly governs the Hamilton Recreation Commission by appointing two of the five members to the recreation commission's board. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission. The District received \$4,305 and expended \$4,250 in taxes to the recreation commission for the fiscal year ended June 30, 2012. The balance owed to the Hamilton Recreation Commission is \$55 as of June 30, 2012.

Unified School District No. 390 paid \$5,223 for building and equipment repairs to Rayburn Heating and Cooling during the fiscal year ended June 30, 2012. Mr. Doug Rayburn is co-owner of the company and a USD No. 390 Board Member.

During the fiscal year ended June 30, 2012, the District employed several immediate family members of District board members. The positions held by these family members were Elementary Secretary, Board Treasurer, Pre-kindergarten and Kindergarten teacher and substitute teacher.



**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

**NOTE 7: RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 8: FEDERAL GRANT CONTINGENCY**

In the normal course of operations, the District receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**NOTE 9: OTHER POST EMPLOYMENT BENEFITS**

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

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

**NOTE 10: COMPENSATED ABSENCES**

Employees shall be given one day of sick leave for each month of their contract, plus one day for the school year. Total accumulation for certified staff will be limited to six times the yearly amount or 70 days as chosen by the employee. Total accumulation for non-certified staff will be limited to six times the yearly amount.

Full time certified personnel will be compensated at the rate of \$55.00 per day for each day over six times the yearly amount or 70 days as chosen by the teacher of sick leave not used. Full time non-certified personnel will be compensated at the rate of \$15.00 per day for each day over six

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT**

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

times the yearly amount of sick leave not used. These amounts will be added to the employee's September check.

The sick leave days paid in September 2012 for certified and non-certified staff totaled \$915.00.

**NOTE 11: PRIOR PERIOD ADJUSTMENTS**

Following the requirements of a technical amendment to the 2011 Kansas Municipal Audit Guide, which governs the format and accounting for this financial statement, beginning unencumbered balances have been restated from (\$65,400) to \$16 in the General Fund and from \$999 to \$3,957 in the Supplemental General Fund. The technical amendment is following the statutory state aid revenue recognition as required by K.S.A. 72-6417(d) and K.S.A. 72-6434(d). The state aid payment that is received subsequent to the end of the fiscal year is recorded as an in-substance receipt in transit and included as a receipt for the fiscal year that matches the budget to which it applies. The balances have been adjusted for this change in policy.

**NOTE 12: SUBSEQUENT EVENTS**

The effects on the financial statement of subsequent events have been evaluated by management through December 7, 2012, which is the date the financial statement was available to be issued.

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

Supplementary Information

For The Year Ended June 30, 2012

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**

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

| Fund                            | Certified<br>Budget | Adjustment to<br>Comply with<br>Legal Max | Adjustment for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance -<br>Over<br>(Under) |
|---------------------------------|---------------------|---|--|-----------------------------------|---|-------------------------------|
| <b>Governmental Type Funds:</b> |                     |   |  |                                   |   |                               |
| General Funds:                  |                     |   |  |                                   |   |                               |
| General                         | \$ 1,113,535        | \$ (105,840)                              | \$ 8,273                                       | \$ 1,015,968                      | \$ 1,015,968                                  | \$ -                          |
| Supplemental general            | 240,000             | -   | -  | 240,000                           | 240,000                                       | -                             |
| Special Revenue Funds:          |                     |   |  |                                   |   |                               |
| At Risk (4 Year Old)            | 11,340              | -   | -  | 11,340                            | 9,450   | (1,890)                       |
| At Risk (K-12)                  | 88,452              | -   | -  | 88,452                            | 80,892  | (7,560)                       |
| Capital outlay                  | 245,000             | -   | -  | 245,000                           | 42,222  | (202,778)                     |
| Driver training                 | 5,825               | -   | -  | 5,825                             | 2,173   | (3,652)                       |
| Food service                    | 109,000             | -   | -  | 109,000                           | 81,038  | (27,962)                      |
| Professional development        | 11,621              | -   | -  | 11,621                            | 7,357   | (4,264)                       |
| Summer school                   | 6,089               | -   | -  | 6,089                             | 6,089   | -                             |
| Special education               | 281,575             | -   | -  | 281,575                           | 179,012                                       | (102,563)                     |
| Vocational education            | 10,000              | -   | -  | 10,000                            | 5,024   | (4,976)                       |
| KPERS special retirement        | 71,651              | -   | -  | 71,651                            | 66,822  | (4,829)                       |
| Recreation commission           | 4,250               | -   | -  | 4,250                             | 4,250   | -                             |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

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

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |                  | 2012             |                     | Variance -         |
|---|------------------|------------------|---------------------|--------------------|
|   | 2011             | Actual           | Budget              | Over               |
|   | Actual           |                  |                     | (Under)            |
| <b>Cash Receipts:</b>                   |                  |                  |                     |                    |
| Ad valorem tax                          | \$ 131,337       | \$ 148,748       | \$ 133,833          | \$ 14,915          |
| Delinquent tax                          | 1,487            | 1,336            | 6,431               | (5,095)            |
| Mineral tax                             | 1,461            | 1,783            | -                   | 1,783              |
| State aid - Special Education           | 120,531          | 141,247          | 183,120             | (41,873)           |
| State aid                               | 716,307          | 678,627          | 754,656             | (76,029)           |
| Federal funds - ARRA                    | 19,675           | -                | -                   | -                  |
| Federal funds - Education Jobs          | 34,451           | 459              | -                   | 459                |
| Transfer from authorized funds          | -                | 35,479           | 35,479              | -                  |
| Other local revenue                     | 18,464           | 8,273            | -                   | 8,273              |
| <b>Total Cash Receipts</b>              | <b>1,043,713</b> | <b>1,015,952</b> | <b>\$ 1,113,519</b> | <b>\$ (97,567)</b> |
| <b>Expenditures:</b>                    |                  |                  |                     |                    |
| Instruction                             | 354,271          | 436,350          | 447,617             | (11,267)           |
| Instruction - ARRA                      | 19,675           | -                | -                   | -                  |
| Instruction - Education Jobs            | 34,451           | 459              | -                   | 459                |
| Student Support Services                | 47,873           | 41,549           | 41,580              | (31)               |
| Instructional support staff             | 10,387           | 9,322            | 11,198              | (1,876)            |
| General administration                  | 126,077          | 124,392          | 117,280             | 7,112              |
| School administration                   | 67,895           | 66,634           | 69,100              | (2,466)            |
| Operations & maintenance                | 120,351          | 114,720          | 131,200             | (16,480)           |
| Operations & maintenance (Transport.)   | 330              | 252              | 750                 | (498)              |
| Vehicle operating services              | 46,812           | 63,636           | 70,350              | (6,714)            |
| Vehicle services & maintenance services | 13,600           | 13,229           | -                   | 13,229             |
| <b>Transfer to:</b>                     |                  |                  |                     |                    |
| At Risk (4 year old)                    | 1,969            | -                | 11,340              | (11,340)           |
| Driver training                         | 5,000            | -                | -                   | -                  |
| Food service                            | -                | 125              | 14,000              | (13,875)           |
| Professional development                | 10,000           | 4,053            | 6,000               | (1,947)            |
| Special education                       | 156,806          | 141,247          | 183,120             | (41,873)           |
| Vocational education                    | 4,934            | -                | 10,000              | (10,000)           |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**GENERAL FUND (Continued)  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|  |                | 2012      |              |                               |
|--|----------------|-----------|--------------|-------------------------------|
|  | 2011<br>Actual | Actual    | Budget       | Variance -<br>Over<br>(Under) |
| Adjustment to Comply with Legal Max                  | -              | -         | (105,840)    | 105,840                       |
| Legal General Fund Budget                            | 1,020,431      | 1,015,968 | 1,007,695    | 8,273                         |
| Adjustment for Qualifying Budget Credits             | -              | -         | 8,273        | (8,273)                       |
| Total Expenditures                                   | 1,020,431      | 1,015,968 | \$ 1,015,968 | \$ -                          |
| Cash Receipts Over (Under) Expenditures              | 23,282         | (16)      |              |                               |
| Unencumbered Cash, Beginning<br>as Previously Stated | (88,698)       | (65,400)  |              |                               |
| Prior Period Adjustment                              | -              | 65,416    |              |                               |
| Unencumbered Cash, Beginning<br>as Restated          | -              | 16        |              |                               |
| Prior Year Canceled Encumbrances                     | 16             | 15        |              |                               |
| Unencumbered Cash, Ending                            | \$ (65,400)    | \$ 15     |              |                               |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**SUPPLEMENTAL GENERAL FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

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

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

|  |                | 2012       |            | Variance -      |
|--|----------------|------------|------------|-----------------|
|  | 2011<br>Actual | Actual     | Budget     | Over<br>(Under) |
| Cash Receipts:                                       |                |            |            |                 |
| Ad valorem tax                                       | \$ 156,091     | \$ 207,975 | \$ 194,950 | \$ 13,025       |
| Delinquent tax                                       | 1,471          | 1,586      | 7,684      | (6,098)         |
| Motor vehicle tax                                    | 12,772         | 13,769     | 16,797     | (3,028)         |
| Recreational vehicle tax                             | 212            | 212        | 291        | (79)            |
| State aid  | 55,149         | 38,166     | 36,792     | 1,374           |
| Total Cash Receipts                                  | 225,695        | 261,708    | \$ 256,514 | \$ 5,194        |
| Expenditures:  |                |            |            |                 |
| Instruction  | 133,268        | 105,446    | 151,548    | (46,102)        |
| Transfer to:   |                |            |            |                 |
| At Risk (4 Year Old)                                 | -              | 9,450      | -          | 9,450           |
| At Risk (K-12)                                       | 91,732         | 80,892     | 88,452     | (7,560)         |
| Food service   | -              | 6,000      | -          | 6,000           |
| Professional education                               | -              | 7,000      | -          | 7,000           |
| Special education                                    | -              | 26,188     | -          | 26,188          |
| Vocational education                                 | -              | 5,024      | -          | 5,024           |
| Total Expenditures                                   | 225,000        | 240,000    | \$ 240,000 | \$ -            |
| Cash Receipts Over (Under) Expenditures              | 695            | 21,708     |            |                 |
| Unencumbered Cash, Beginning<br>as Previously Stated | 304            | 999        |            |                 |
| Prior Period Adjustment                              | -              | 2,958      |            |                 |
| Unencumbered Cash, Beginning<br>as Restated          | -              | 3,957      |            |                 |
| Unencumbered Cash, Ending                            | \$ 999         | \$ 25,665  |            |                 |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**AT RISK FUND (4 YEAR OLD)  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |                | 2012         |                  | Variance -        |
|---|----------------|--------------|------------------|-------------------|
|   | 2011<br>Actual | Actual       | Budget           | Over<br>(Under)   |
| Cash Receipts:                          |                |              |                  |                   |
| Transfer from General fund              | \$ 1,969       | \$ -         | \$ 11,340        | \$ (11,340)       |
| Transfer from Supplemental general fund | -              | 9,450        | -                | 9,450             |
| Total Cash Receipts                     | <u>1,969</u>   | <u>9,450</u> | <u>\$ 11,340</u> | <u>\$ (1,890)</u> |
| Expenditures:                           |                |              |                  |                   |
| Instruction                             | <u>1,969</u>   | <u>9,450</u> | <u>11,340</u>    | <u>(1,890)</u>    |
| Total Expenditures                      | <u>1,969</u>   | <u>9,450</u> | <u>\$ 11,340</u> | <u>\$ (1,890)</u> |
| Cash Receipts Over (Under) Expenditures | -              | -            |                  |                   |
| Unencumbered Cash, Beginning            | <u>-</u>       | <u>-</u>     |                  |                   |
| Unencumbered Cash, Ending               | <u>\$ -</u>    | <u>\$ -</u>  |                  |                   |



**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**AT RISK FUND (K-12)  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |                | 2012      |           | Variance -      |
|---|----------------|-----------|-----------|-----------------|
|   | 2011<br>Actual | Actual    | Budget    | Over<br>(Under) |
| Cash Receipts:                          |                |           |           |                 |
| Transfer from Supplemental general fund | \$ 91,732      | \$ 80,892 | \$ 88,452 | \$ (7,560)      |
| Total Cash Receipts                     | 91,732         | 80,892    | \$ 88,452 | \$ (7,560)      |
| Expenditures:                           |                |           |           |                 |
| Instruction                             | 91,732         | 80,892    | 88,452    | (7,560)         |
| Total Expenditures                      | 91,732         | 80,892    | \$ 88,452 | \$ (7,560)      |
| Cash Receipts Over (Under) Expenditures | -              | -         |           |                 |
| Unencumbered Cash, Beginning            | -              | -         |           |                 |
| Unencumbered Cash, Ending               | \$ -           | \$ -      |           |                 |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**CAPITAL OUTLAY FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |            | 2012       |            | Variance -   |
|---|------------|------------|------------|--------------|
|   | 2011       | Actual     | Budget     | Over         |
|   | Actual     |            |            | (Under)      |
| Cash Receipts:                          |            |            |            |              |
| Ad valorem tax                          | \$ 6,984   | \$ 7,768   | \$ 7,235   | \$ 533       |
| Delinquent tax                          | 114        | 85         | 342        | (257)        |
| Motor vehicle tax                       | 856        | 754        | 911        | (157)        |
| Recreational vehicle tax                | 14         | 11         | 15         | (4)          |
| Other local revenue                     | 80         | 7,243      | 1,288      | 5,955        |
| Total Cash Receipts                     | 8,048      | 15,861     | \$ 9,791   | \$ 6,070     |
| Expenditures:                           |            |            |            |              |
| Instruction                             | -          | -          | 25,000     | (25,000)     |
| Operations & maintenance                | 2,900      | -          | -          | -            |
| Transportation                          | -          | 42,222     | 70,000     | (27,778)     |
| Site improvement                        | -          | -          | 150,000    | (150,000)    |
| Total Expenditures                      | 2,900      | 42,222     | \$ 245,000 | \$ (202,778) |
| Cash Receipts Over (Under) Expenditures | 5,148      | (26,361)   |            |              |
| Unencumbered Cash, Beginning            | 229,973    | 235,208    |            |              |
| Prior Year Canceled Encumbrances        | 87         | -          |            |              |
| Unencumbered Cash, Ending               | \$ 235,208 | \$ 208,847 |            |              |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**DRIVER TRAINING FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|  |          | 2012     |          | Variance - |
|--|----------|----------|----------|------------|
|  | 2011     | Actual   | Budget   | Over       |
|  | Actual   |          |          | (Under)    |
| Cash Receipts:                           |          |          |          |            |
| State aid                                | \$ 74    | \$ 846   | \$ 666   | \$ 180     |
| Transfer from General fund               | 5,000    | -        | -        | -          |
| Other local revenue                      | -        | -        | 12       | (12)       |
| Total Cash Receipts                      | 5,074    | 846      | \$ 678   | \$ 168     |
| Expenditures:                            |          |          |          |            |
| Instruction                              | 2,548    | 2,173    | 4,825    | (2,652)    |
| Vehicle operations, maintenance services | 296      | -        | 1,000    | (1,000)    |
| Total Expenditures                       | 2,844    | 2,173    | \$ 5,825 | \$ (3,652) |
| Cash Receipts Over (Under) Expenditures  | 2,230    | (1,327)  |          |            |
| Unencumbered Cash, Beginning             | 2,917    | 5,147    |          |            |
| Unencumbered Cash, Ending                | \$ 5,147 | \$ 3,820 |          |            |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**FOOD SERVICE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|  |                  | 2012             |                   | Variance -         |
|--|------------------|------------------|-------------------|--------------------|
|  | 2011             | Actual           | Budget            | Over               |
|  | Actual           |                  |                   | (Under)            |
| <b>Cash Receipts:</b>                          |                  |                  |                   |                    |
| Student sales (lunch)                          | \$ 13,210        | \$ 13,227        | \$ 8,144          | \$ 5,083           |
| Student sales (breakfast)                      | 544              | 191              | 3,293             | (3,102)            |
| Adult & student sales (nonreimb prog)          | 4,046            | 3,539            | 3,422             | 117                |
| Interest on idle funds                         | -                | -                | 818               | (818)              |
| State aid                                      | 497              | 495              | 400               | 95                 |
| Federal funds                                  | 35,536           | 35,623           | 32,945            | 2,678              |
| Federal funds - Nutrition grants               | -                | 2,334            | -                 | 2,334              |
| Transfer from General fund                     | -                | 125              | 14,000            | (13,875)           |
| Transfer from Supplemental general fund        | -                | 6,000            | -                 | 6,000              |
| <b>Total Cash Receipts</b>                     | <b>53,833</b>    | <b>61,534</b>    | <b>\$ 63,022</b>  | <b>\$ (1,488)</b>  |
| <b>Expenditures:</b>                           |                  |                  |                   |                    |
| Operations & maintenance                       | 200              | -                | -                 | -                  |
| Food service operation                         | 72,668           | 81,038           | 109,000           | (27,962)           |
| <b>Total Expenditures</b>                      | <b>72,868</b>    | <b>81,038</b>    | <b>\$ 109,000</b> | <b>\$ (27,962)</b> |
| <b>Cash Receipts Over (Under) Expenditures</b> | <b>(19,035)</b>  | <b>(19,504)</b>  |                   |                    |
| <b>Unencumbered Cash, Beginning</b>            | <b>65,013</b>    | <b>45,978</b>    |                   |                    |
| <b>Unencumbered Cash, Ending</b>               | <b>\$ 45,978</b> | <b>\$ 26,474</b> |                   |                    |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**PROFESSIONAL DEVELOPMENT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |           | 2012     |           | Variance - |
|---|-----------|----------|-----------|------------|
|   | 2011      | Actual   | Budget    | Over       |
|   | Actual    |          |           | (Under)    |
| Cash Receipts:                          |           |          |           |            |
| Transfer from General fund              | \$ 10,000 | \$ 4,053 | \$ 6,000  | \$ (1,947) |
| Transfer from Supplemental general fund | -         | 7,000    | -         | 7,000      |
| Total Cash Receipts                     | 10,000    | 11,053   | \$ 6,000  | \$ 5,053   |
| Expenditures:                           |           |          |           |            |
| Instructional support staff             | 4,379     | 7,188    | 11,621    | (4,433)    |
| Other supplemental service              | -         | 169      | -         | 169        |
| Total Expenditures                      | 4,379     | 7,357    | \$ 11,621 | \$ (4,264) |
| Cash Receipts Over (Under) Expenditures | 5,621     | 3,696    |           |            |
| Unencumbered Cash, Beginning            | -         | 5,621    |           |            |
| Unencumbered Cash, Ending               | \$ 5,621  | \$ 9,317 |           |            |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**SUMMER SCHOOL FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |                | 2012    |          | Variance -      |
|---|----------------|---------|----------|-----------------|
|   | 2011<br>Actual | Actual  | Budget   | Over<br>(Under) |
| Cash Receipts:                          |                |         |          |                 |
|   | \$ -           | \$ -    | \$ -     | \$ -            |
| Total Cash Receipts                     | -              | -       | \$ -     | \$ -            |
| Expenditures:                           |                |         |          |                 |
| Instruction                             | 81             | 2,500   | 2,500    | -               |
| Transfer to General fund                | -              | 3,589   | 3,589    | -               |
| Total Expenditures                      | 81             | 6,089   | \$ 6,089 | \$ -            |
| Cash Receipts Over (Under) Expenditures | (81)           | (6,089) |          |                 |
| Unencumbered Cash, Beginning            | 6,170          | 6,089   |          |                 |
| Unencumbered Cash, Ending               | \$ 6,089       | \$ -    |          |                 |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**SPECIAL EDUCATION FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

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

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

|   |           | 2012      |            | Variance -   |
|---|-----------|-----------|------------|--------------|
|   | 2011      |           |            | Over         |
|   | Actual    | Actual    | Budget     | (Under)      |
| Cash Receipts:                          |           |           |            |              |
| Other local revenue                     | \$ 24,935 | \$ 10,273 | \$ -       | \$ 10,273    |
| Interest on idle funds                  | 628       | 516       | -          | 516          |
| Transfer from General fund              | 156,806   | 141,247   | 183,120    | (41,873)     |
| Transfer from Supplemental general fund | -         | 26,188    | -          | 26,188       |
| Total Cash Receipts                     | 182,369   | 178,224   | \$ 183,120 | \$ (4,896)   |
| Expenditures:                           |           |           |            |              |
| Instruction                             | 156,561   | 178,783   | 174,130    | 4,653        |
| Vehicle operating services              | 19,783    | 229       | 107,445    | (107,216)    |
| Total Expenditures                      | 176,344   | 179,012   | \$ 281,575 | \$ (102,563) |
| Cash Receipts Over (Under) Expenditures | 6,025     | (788)     |            |              |
| Unencumbered Cash, Beginning            | 92,429    | 98,454    |            |              |
| Unencumbered Cash, Ending               | \$ 98,454 | \$ 97,666 |            |              |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**VOCATIONAL EDUCATION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   |          | 2012   |           | Variance -  |
|---|----------|--------|-----------|-------------|
|   | 2011     | Actual | Budget    | Over        |
|   | Actual   |        |           | (Under)     |
| Cash Receipts:                          |          |        |           |             |
| Transfer from General fund              | \$ 4,934 | \$ -   | \$ 10,000 | \$ (10,000) |
| Transfer from Supplemental general fund | -        | 5,024  | -         | 5,024       |
| Total Cash Receipts                     | 4,934    | 5,024  | \$ 10,000 | \$ (4,976)  |
| Expenditures:                           |          |        |           |             |
| Instruction                             | 4,934    | 5,024  | 10,000    | (4,976)     |
| Total Expenditures                      | 4,934    | 5,024  | \$ 10,000 | \$ (4,976)  |
| Cash Receipts Over (Under) Expenditures | -        | -      |           |             |
| Unencumbered Cash, Beginning            | -        | -      |           |             |
| Unencumbered Cash, Ending               | \$ -     | \$ -   |           |             |



**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

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

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

|   | 2011<br>Actual | 2012      |           | Variance -<br>Over<br>(Under) |
|---|----------------|-----------|-----------|-------------------------------|
|   |                | Actual    | Budget    |                               |
| Cash Receipts:                          |                |           |           |                               |
| State aid                               | \$ 38,730      | \$ 66,822 | \$ 71,651 | \$ (4,829)                    |
| Total Cash Receipts                     | 38,730         | 66,822    | \$ 71,651 | \$ (4,829)                    |
| Expenditures:                           |                |           |           |                               |
| Instruction                             | 25,949         | 43,435    | 46,284    | (2,849)                       |
| Student support services                | -              | 2,672     | 3,010     | (338)                         |
| Instructional support                   | 1,937          | 668       | 860       | (192)                         |
| General administration                  | 2,710          | 5,346     | 6,090     | (744)                         |
| School administration                   | 2,324          | 3,342     | 3,870     | (528)                         |
| Operations & maintenance                | 1,937          | 4,678     | 4,300     | 378                           |
| Student transportation services         | 1,937          | 4,009     | 4,156     | (147)                         |
| Food service                            | 1,936          | 2,672     | 3,081     | (409)                         |
| Total Expenditures                      | 38,730         | 66,822    | \$ 71,651 | \$ (4,829)                    |
| Cash Receipts Over (Under) Expenditures | -              | -         |           |                               |
| Unencumbered Cash, Beginning            | -              | -         |           |                               |
| Unencumbered Cash, Ending               | \$ -           | \$ -      |           |                               |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**RECREATION COMMISSION FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

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

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

|   |                | 2012     |          | Variance -      |
|---|----------------|----------|----------|-----------------|
|   | 2011<br>Actual | Actual   | Budget   | Over<br>(Under) |
| Cash Receipts:                          |                |          |          |                 |
| Ad valorem tax                          | \$ 3,974       | \$ 4,305 | \$ 3,616 | \$ 689          |
| Delinquent tax                          | -              | -        | 171      | (171)           |
| Motor vehicle tax                       | -              | -        | 455      | (455)           |
| Recreational vehicle tax                | -              | -        | 8        | (8)             |
| Total Cash Receipts                     | 3,974          | 4,305    | \$ 4,250 | \$ 55           |
| Expenditures:                           |                |          |          |                 |
| Community service operations            | 3,974          | 4,250    | 4,250    | -               |
| Total Expenditures                      | 3,974          | 4,250    | \$ 4,250 | \$ -            |
| Cash Receipts Over (Under) Expenditures | -              | 55       |          |                 |
| Unencumbered Cash, Beginning            | -              | -        |          |                 |
| Unencumbered Cash, Ending               | \$ -           | \$ 55    |          |                 |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**CONTINGENCY RESERVE FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
|   | \$ -           | \$ -           |
| Total Cash Receipts                     | -              | -              |
| Expenditures:                           |                |                |
| Instruction                             | 16,658         | -              |
| Transfer to General fund                | -              | 31,890         |
| Total Expenditures                      | 16,658         | 31,890         |
| Cash Receipts Over (Under) Expenditures | (16,658)       | (31,890)       |
| Unencumbered Cash, Beginning            | 112,370        | 95,712         |
| Unencumbered Cash, Ending               | \$ 95,712      | \$ 63,822      |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**GIFTS AND GRANTS FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Contributions                           | \$ -           | \$ 937         |
| Total Cash Receipts                     | -              | 937            |
| Expenditures:                           |                |                |
| Instruction                             | 26             | 937            |
| Total Expenditures                      | 26             | 937            |
| Cash Receipts Over (Under) Expenditures | (26)           | -              |
| Unencumbered Cash, Beginning            | 26             | -              |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**SEK LIBRARY SYSTEM GRANT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|                                    | 2011<br>Actual | 2012<br>Actual |
|------------------------------------|----------------|----------------|
| Cash Receipts:                     |                |                |
| Grant                              | \$ 1,200       | \$ 843         |
| Total Cash Receipts                | 1,200          | 843            |
| Expenditures:                      |                |                |
| Instructional support staff        | 1,200          | 843            |
| Total Expenditures                 | 1,200          | 843            |
| Receipts Over (Under) Expenditures | -              | -              |
| Unencumbered Cash, Beginning       | -              | -              |
| Unencumbered Cash, Ending          | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**SMALL RURAL ACHIEVEMENT GRANT FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Federal funds                           | \$ 18,065      | \$ 17,157      |
| Total Cash Receipts                     | 18,065         | 17,157         |
| Expenditures:                           |                |                |
| Instruction                             | 18,125         | 17,217         |
| Total Expenditures                      | 18,125         | 17,217         |
| Cash Receipts Over (Under) Expenditures | (60)           | (60)           |
| Unencumbered Cash, Beginning            | 60             | -              |
| Prior Year Canceled Encumbrances        | -              | 60             |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**TITLE I, PART A - IMPROVING THE ACADEMIC ACHIEVEMENT OF DISADVANTAGED FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual         | 2012<br>Actual     |
|---|------------------------|--------------------|
| Cash Receipts:                          |                        |                    |
| Federal funds                           | \$ 34,892              | \$ 33,191          |
| Total Cash Receipts                     | <u>34,892</u>          | <u>33,191</u>      |
| Expenditures:                           |                        |                    |
| Instruction                             | <u>35,592</u>          | <u>35,155</u>      |
| Total Expenditures                      | <u>35,592</u>          | <u>35,155</u>      |
| Cash Receipts Over (Under) Expenditures | (700)                  | (1,964)            |
| Unencumbered Cash, Beginning            | <u>2,673</u>           | <u>1,973</u>       |
| Unencumbered Cash, Ending               | <u><u>\$ 1,973</u></u> | <u><u>\$ 9</u></u> |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**TITLE I, PART A - ARRA  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Federal funds                           | \$ -           | \$ -           |
| Total Cash Receipts                     | -              | -              |
| Expenditures:                           |                |                |
| Instruction                             | 9,588          | -              |
| Total Expenditures                      | 9,588          | -              |
| Cash Receipts Over (Under) Expenditures | (9,588)        | -              |
| Unencumbered Cash, Beginning            | 9,354          | -              |
| Prior Year Canceled Encumbrances        | 234            | -              |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |



**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**TITLE II, PART A - TEACHER QUALITY FUND  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Federal funds                           | \$ 4,650       | \$ 3,351       |
| Total Cash Receipts                     | 4,650          | 3,351          |
| Expenditures:                           |                |                |
| Instruction                             | 626            | 3,253          |
| Instructional support staff             | 4,279          | 98             |
| Total Expenditures                      | 4,905          | 3,351          |
| Cash Receipts Over (Under) Expenditures | (255)          | -              |
| Unencumbered Cash, Beginning            | 255            | -              |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**TITLE II, PART D - EDUCATION TECHNOLOGY FUND**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Federal funds                           | \$ 118         | \$ -           |
| Total Cash Receipts                     | 118            | -              |
| Expenditures:                           |                |                |
| Instruction                             | 118            | -              |
| Total Expenditures                      | 118            | -              |
| Cash Receipts Over (Under) Expenditures | -              | -              |
| Unencumbered Cash, Beginning            | -              | -              |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**TITLE II, PART D - ARRA  
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Federal funds                           | \$ -           | \$ -           |
| Total Cash Receipts                     | -              | -              |
| Expenditures:                           |                |                |
| Instruction                             | 425            | -              |
| Total Expenditures                      | 425            | -              |
| Cash Receipts Over (Under) Expenditures | (425)          | -              |
| Unencumbered Cash, Beginning            | 425            | -              |
| Unencumbered Cash, Ending               | \$ -           | \$ -           |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**EXPENDABLE TRUST FUND - FMH SCHOLARSHIP**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Interest                                | \$ 1           | \$ 3           |
| Total Cash Receipts                     | 1              | 3              |
| Expenditures:                           |                |                |
| Scholarships                            | 100            | 100            |
| Total Expenditures                      | 100            | 100            |
| Cash Receipts Over (Under) Expenditures | (99)           | (97)           |
| Unencumbered Cash, Beginning            | 1,721          | 1,622          |
| Unencumbered Cash, Ending               | \$ 1,622       | \$ 1,525       |

**UNIFIED SCHOOL DISTRICT NO. 390**  
**HAMILTON, KANSAS**

**EXPENDABLE TRUST FUND - HALLREN SCHOLARSHIP**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**

**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

|   | 2011<br>Actual | 2012<br>Actual |
|---|----------------|----------------|
| Cash Receipts:                          |                |                |
| Interest                                | \$ 15          | \$ 38          |
| Total Cash Receipts                     | 15             | 38             |
| Expenditures:                           |                |                |
| Scholarships                            | 250            | 500            |
| Total Expenditures                      | 250            | 500            |
| Cash Receipts Over (Under) Expenditures | (235)          | (462)          |
| Unencumbered Cash, Beginning            | 20,956         | 20,721         |
| Unencumbered Cash, Ending               | \$ 20,721      | \$ 20,259      |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**AGENCY FUNDS  
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**

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

| Fund                                | Beginning<br>Cash Balance | Cash<br>Receipts | Cash<br>Disbursements | Ending<br>Cash Balance |
|-------------------------------------|---------------------------|------------------|-----------------------|------------------------|
| <b>STUDENT ORGANIZATION FUNDS -</b> |                           |                  |                       |                        |
| <b>HIGH SCHOOL</b>                  |                           |                  |                       |                        |
| Class of 2012                       | \$ 5,427                  | \$ 6,786         | \$ 12,213             | \$ -                   |
| Class of 2013                       | 3,278                     | 5,499            | 3,747                 | 5,030                  |
| Class of 2014                       | 1,291                     | 1,166            | 354                   | 2,103                  |
| Class of 2015                       | -                         | 2,579            | 1,363                 | 1,216                  |
| F.B.L.A.                            | 438                       | 767              | 855                   | 350                    |
| F.H.A.                              | 45                        | -                | -                     | 45                     |
| Pep Club                            | 92                        | -                | -                     | 92                     |
| H-club                              | 72                        | -                | -                     | 72                     |
| Student Council                     | 779                       | 157              | 563                   | 373                    |
| <b>Subtotal High School</b>         | <u>11,422</u>             | <u>16,954</u>    | <u>19,095</u>         | <u>9,281</u>           |
| <b>STUDENT ORGANIZATION FUNDS -</b> |                           |                  |                       |                        |
| <b>ELEMENTARY SCHOOL</b>            |                           |                  |                       |                        |
| Class of 2015                       | 503                       | -                | 503                   | -                      |
| Class of 2016                       | -                         | 1,062            | 785                   | 277                    |
| AR Store                            | 153                       | -                | 82                    | 71                     |
| Pep Club                            | 250                       | -                | -                     | 250                    |
| <b>Subtotal Elementary School</b>   | <u>906</u>                | <u>1,062</u>     | <u>1,370</u>          | <u>598</u>             |
| <b>Total Agency Funds</b>           | <u>\$ 12,328</u>          | <u>\$ 18,016</u> | <u>\$ 20,465</u>      | <u>\$ 9,879</u>        |

**UNIFIED SCHOOL DISTRICT NO. 390  
HAMILTON, KANSAS**

**DISTRICT ACTIVITY FUNDS  
SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH  
FOR THE YEAR ENDED JUNE 30, 2012**

| Funds                         | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Canceled<br>Encumbrances | Cash<br>Receipts | Expenditures | Ending<br>Unencumbered<br>Cash Balance | Add<br>Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|-------------------------------|---|--|------------------|--------------|--|---|------------------------|
| Gate Receipts:                |   |  |                  |              |  |   |                        |
| Athletics -                   |   |  |                  |              |  |   |                        |
| High School                   | \$ -                                      | \$ -                                   | \$ 3,470         | \$ 3,470     | \$ -                                   | \$ -  | \$ -                   |
| Elementary School             | -   | -                                      | 2,523            | 2,523        | -                                      | -   | -                      |
| Subtotal gate receipts        | -   | -                                      | 5,993            | 5,993        | -                                      | -   | -                      |
| School Projects:              |   |  |                  |              |  |   |                        |
| High School Yearbook          | -   | -                                      | 1,730            | 1,730        | -                                      | -   | -                      |
| Subtotal school projects      | -   | -                                      | 1,730            | 1,730        | -                                      | -   | -                      |
| Total District Activity Funds | \$ -                                      | \$ -                                   | \$ 7,723         | \$ 7,723     | \$ -                                   | \$ -  | \$ -                   |