



BERBERICH TRAHAN & CO., P.A.

Certified Public Accountants

SANTA FE TRAIL UNIFIED SCHOOL
DISTRICT NO. 434
CARBONDALE, KANSAS

FINANCIAL STATEMENT
WITH SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2012

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

FINANCIAL STATEMENT
WITH SUPPLEMENTARY INFORMATION

Year Ended June 30, 2012

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SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

FINANCIAL STATEMENT
WITH SUPPLEMENTARY INFORMATION

Year Ended June 30, 2012

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BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Santa Fe Trail Unified School District No. 434:

We have audited the summary of cash receipts, expenditures, and unencumbered cash of Santa Fe Trail Unified School District No. 434 (the District) as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the 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 2, the District has prepared this financial statement using accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2012, or the respective changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 2.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The schedules listed under supplementary information in the accompanying table of contents are presented for purposes of additional analysis, and are not a required part of the statutory financial statement of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly presented in all material respects in relation to the financial statement as a whole.

Berberich Trahan & Co., P.A.

December 5, 2012

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SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND
UNENCUMBERED CASH

Year Ended June 30, 2012

	Beginning Unencumbered Cash Balance*	Prior Year Canceled Encumbrances
	<hr/>	<hr/>
<u>FUNDS</u>		
General fund	\$ -	\$ -
Supplemental general	70,768	-
Special revenue funds:		
Vocational education	100,000	-
Special education	660,983	-
Driver training	10,268	-
Food service	54,743	-
Capital outlay	620,579	-
Extraordinary school program	56,065	-
KPERS special retirement contribution	-	-
At-risk (K-12)	100,000	-
At-risk (4 year-old)	15,000	-
Professional development	-	-
Gifts and grants	311	-
Federal grant funds	8,073	-
Textbook rental	95,038	-
Contingency reserve	140,000	-
Gate receipts	10,918	-
District activity funds	41,978	-
Debt service fund:		
Bond and interest	325,213	-
	<hr/>	<hr/>
	\$ 2,309,937	\$ -
	<hr/>	<hr/>
Composition of cash:		
Checking accounts		
Agency Funds per Schedule 3		

Total Reporting Entity (Excluding Agency Funds)

*As restated for the general and supplemental general funds.

See accompanying notes to financial statement.

Statement 1

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
\$ 7,512,701	\$ 7,509,148	\$ 3,553	\$ 578,878	\$ 582,431
2,685,740	2,593,802	162,706	61,840	224,546
235,224	302,876	32,348	24,254	56,602
1,383,983	1,695,972	348,994	1,441	350,435
15,636	16,478	9,426	1,140	10,566
637,886	632,450	60,179	41,155	101,334
375,908	423,484	573,003	38,869	611,872
30,303	16,748	69,620	1,012	70,632
570,973	571,510	(537)	-	(537)
439,884	513,224	26,660	61,022	87,682
24,452	39,452	-	-	-
15,727	15,727	-	-	-
-	-	311	-	311
215,264	222,541	796	23,876	24,672
63,395	110,136	48,297	6,209	54,506
296	-	140,296	-	140,296
60,758	61,330	10,346	-	10,346
320,397	331,137	31,238	-	31,238
625,087	624,800	325,500	-	325,500
<u>\$ 15,213,614</u>	<u>\$ 15,680,815</u>	<u>\$ 1,842,736</u>	<u>\$ 839,696</u>	<u>\$ 2,682,432</u>
				\$ 2,743,804
				(61,372)
				<u>\$ 2,682,432</u>

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT

June 30, 2012

1 - Reporting Entity

Santa Fe Trail Unified School District No. 434 (the District) is a municipal corporation governed by an elected seven-member board. This financial statement includes all the accounts for which the District is considered to be financially accountable. The District has no component units.

2 - Summary of Significant Accounting Policies

(a) Fund Descriptions

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 the District for the year ended June 30, 2012:

GOVERNMENTAL FUNDS

General Fund and Supplemental General Fund are used to account for the general operations of the District and are used to account for all unrestricted resources except those required to be accounted for in other funds.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by legal or administrative action and to account for expenditures for specified purposes.

Debt Service Fund is used to account for the accumulation of resources for and the payment of interest, principal and related costs on long-term debt.

FIDUCIARY FUNDS

Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature and do not involve measurement of operations.

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(b) Basis of Accounting

The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, 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 or 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 is 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 accounting principles generally accepted in the United States of America and allowing the District to use the statutory basis of accounting.

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 accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, temporary notes and compensated absences is not presented in the financial statement.

(c) Budget and Tax Cycle

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

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle (Continued)

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

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

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

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

A legal operating budget is not required for agency funds and the following special revenue funds:

Textbook Rental, Contingency Reserve and District Activity Funds (Gate Receipts and School Projects).

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(c) Budget and Tax Cycle (Continued)

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.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payment.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the District after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

(d) Annual, Personal and Sick Leave Benefits

Under terms of the District's personnel policy, employees are granted vacation and sick leave in varying amounts depending upon employee classification and length of service. All eligible employees accrue sick leave at established rates depending on job classification and number of days worked per year. Vacation is accumulated at the rate of 10 to 25 days per year depending upon employee's length of service and classification. Leaves are prorated for part-time employees.

(e) Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase.

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

2 - Summary of Significant Accounting Policies (Continued)

(f) Use of Estimates

The preparation of the financial statement in compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the reported amounts of encumbrances at the date of the financial statement and the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

3 - Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, 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; US 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. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Kansas statutes require that deposits be collateralized, and that collateral pledged must have a fair market value equal to 100% of the deposits and investments, less insured amounts, and must be assigned for the benefit of the District. At June 30, 2012, District's deposits were not exposed to custodial credit risk.

At June 30, 2012, the District had no investments.

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

4 - In-substance Receipt in Transit

The District received \$ 648,650 subsequent to June 30, 2012 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2012.

Beginning unencumbered cash balances for the General and Supplemental General Funds have been restated to reflect the application of KMAG Technical Amendment 2011-1 which allows District's to record state aid payments received subsequent to the end of the fiscal year as in-substance receipts in transit.

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

5 - Long-term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2012 were as follows:

Issue	Interest Rate	Date of Issue	Original Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds:										
2010 Refunding issue	2.00%	03/01/10	\$ 2,460,000	09/01/14	\$ 1,890,000	\$ -	\$ 590,000	\$ -	\$ 1,300,000	\$ 34,800
Lease purchase agreements:										
Buses- 16		08/01/08	629,000	07/31/13	250,000	-	250,000	-	-	-
Buses- 5		08/01/09	293,750	07/31/14	176,250	-	176,250	-	-	-
Buses- 2		08/26/10	128,328	06/30/15	106,940	-	106,940	-	-	-
Buses- 2		03/08/11	112,500	06/30/16	112,500	-	22,500	-	90,000	-
Buses- 1		04/01/12	53,000	06/30/17	-	53,000	-	-	53,000	-
Buses- 3		04/01/12	159,000	06/30/17	-	159,000	-	-	159,000	-
Buses- 2		04/01/12	106,000	06/30/17	-	106,000	-	-	106,000	-
Buses- 1		04/01/12	53,000	06/30/17	-	53,000	-	-	53,000	-
Buses- 1		07/01/12	53,000	06/30/17	-	53,000	-	-	53,000	-
Buses- 7		07/01/12	371,000	06/30/17	-	371,000	-	-	371,000	-
Buses- 5		07/01/12	265,000	06/30/17	-	265,000	-	-	265,000	-
Buses- 1		08/01/11	57,500	06/30/16	-	57,500	11,500	-	46,000	-
Administrative building and equipment	4.50%	08/01/03	1,400,000	08/01/13	410,383	-	158,696	-	251,687	16,702
Excel Energy	4.70%	04/01/11	206,981	04/01/21	206,981	-	17,559	-	189,422	7,711
Dell Computer	4.00%	09/01/11	217,473	04/01/14	-	217,473	77,716	-	139,757	-
Total contractual indebtedness					3,153,054	1,334,973	1,411,161	-	3,076,866	59,213
Compensated absences					171,546	-	-	156,534	328,080	-
Early retirement benefits					256,302	-	-	(63,809)	192,493	-
Total long-term debt					\$ 3,580,902	\$ 1,334,973	\$ 1,411,161	\$ 92,725	\$ 3,597,439	\$ 59,213

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

5 - Long-term Debt (Continued)

Maturities of long-term debt and interest through maturity are as follows:

	Year						
	2013	2014	2015	2016	2017	2018 - 2021	Total
Principal:							
General obligation bond	\$ 600,000	\$ 445,000	\$ 255,000	\$ -	\$ -	\$ -	\$ 1,300,000
Lease purchase agreement - buses	246,000	246,000	246,000	246,000	212,000	-	1,196,000
Lease purchase agreement - building and equipment	165,918	85,769	-	-	-	-	251,687
Lease purchase agreement - Excel Energy	17,870	18,592	19,343	20,124	20,937	92,556	189,422
Lease purchase agreement - Dell	67,389	72,368	-	-	-	-	139,757
Total principal	1,097,177	867,729	520,343	266,124	232,937	92,556	3,076,866
Interest:							
General obligation bond	23,000	11,800	2,550	-	-	-	37,350
Lease purchase agreement - building and equipment	9,480	1,930	-	-	-	-	11,410
Lease purchase agreement - Excel Energy	7,400	6,678	5,927	5,145	4,332	8,522	38,004
Lease purchase agreement - Dell	10,328	5,348	-	-	-	-	15,676
Total interest	50,208	25,756	8,477	5,145	4,332	8,522	102,440
Total principal and interest	\$ 1,147,385	\$ 893,485	\$ 528,820	\$ 271,269	\$ 237,269	\$ 101,078	\$ 3,179,306

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

5 - Long-term Debt (Continued)

Bond Indebtedness Limitation

The District is subject to K.S.A. 72-6761 which restricts the level of the authorized and outstanding bond indebtedness of the District to not more than 14% of the assessed valuation of tangible taxable property within the District.

At June 30, 2012, based upon the assessed valuation of \$ 45,820,109, the general obligation limit was \$ 6,414,815. The District's bonded indebtedness totaled \$ 1,300,000 less \$ 325,500 available in the bond and interest fund, providing a general obligation debt margin of \$ 5,440,315.

6 - Interfund Transfers

The District made the following interfund transfers during the fiscal year 2012. The transfers were approved by the Board of Education.

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General fund	At Risk (K-12) fund	K.S.A. 72-6428	\$ 89,884
General fund	Capital outlay fund	K.S.A. 72-6428	226,499
General fund	Food service fund	K.S.A. 72-6428	71,937
General fund	Professional development fund	K.S.A. 72-6428	15,727
General fund	Special education fund	K.S.A. 72-6428	1,367,044
General fund	Vocational education fund	K.S.A. 72-6428	43,185
Supplemental general fund	At Risk (4 year-old) fund	K.S.A. 72-6433	24,452
Supplemental general fund	At Risk (K-12) fund	K.S.A. 72-6433	350,000
Supplemental general fund	Vocational education fund	K.S.A. 72-6433	192,039

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

7 - Defined Benefit Pension Plan

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

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutorily required employer's share.

8 - 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 premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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.

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

NOTES TO FINANCIAL STATEMENT
(Continued)

9 - Early Retirement Benefits

The District has a plan that provides early retirement benefits to certain eligible employees. To be eligible for early retirement benefits, employees must have been employed by the District for a minimum of fifteen years, must not be age sixty-five or older and must meet one of the following criteria: full retirement qualifications as required by KPERS or acquired eighty-five KPERS retirement points.

Benefits for eligible participants include receiving the longevity payments the employee was eligible for during the last year of employment and the opportunity to remain in the District's group health insurance plan at the employee's cost. These benefits will continue until the participant reaches age sixty-five.

10 - 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. Settled claims have not exceeded commercial coverage in any of the three preceding years. There have not been significant reductions in coverage from prior years.

11 - Statutory Compliance

The District expended monies in excess of available cash in the KPERS special retirement contribution fund.

SUPPLEMENTARY INFORMATION

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL

Year Ended June 30, 2012

<u>FUNDS</u>	<u>Certified Budget</u>
General fund	\$ 7,517,664
Supplemental general	2,593,802
Special revenue funds:	
Vocational education	323,665
Special education	1,781,891
Driver training	22,800
Food service	651,000
Capital outlay	675,398
Extraordinary school program	35,380
KPERs special retirement contribution	672,585
At-risk (K-12)	601,351
At-risk (4 year-old)	79,252
Professional development	16,235
Gifts and grants	311
Federal grant funds	223,677
Debt service fund:	
Bond and interest	624,800
	<hr/>
Totals	\$ 15,819,811
	<hr/> <hr/>

Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ (11,340)	\$ 16,112	\$ 7,522,436	\$ 7,509,148	\$ (13,288)
-	-	2,593,802	2,593,802	-
-	-	323,665	302,876	(20,789)
-	-	1,781,891	1,695,972	(85,919)
-	-	22,800	16,478	(6,322)
-	-	651,000	632,450	(18,550)
-	-	675,398	423,484	(251,914)
-	-	35,380	16,748	(18,632)
-	-	672,585	571,510	(101,075)
-	-	601,351	513,224	(88,127)
-	-	79,252	39,452	(39,800)
-	-	16,235	15,727	(508)
-	-	311	-	(311)
-	-	223,677	222,541	(1,136)
-	-	624,800	624,800	-
<u>\$ (11,340)</u>	<u>\$ 16,112</u>	<u>\$ 15,824,583</u>	<u>\$ 15,178,212</u>	

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL

Year Ended June 30, 2012

	Budget		Actual	Variance - Over (Under)
	Original	Amended		
Cash receipts:				
Ad valorem tax in process	\$ 48,256	\$ 48,256	\$ 46,639	\$ (1,617)
Ad valorem current tax	674,816	674,816	724,595	49,779
Ad valorem delinquent tax	13,820	13,820	20,261	6,441
State equalization aid	5,431,614	5,431,614	5,392,683	(38,931)
State special education aid	1,320,428	1,320,428	1,309,044	(11,384)
Federal aid	-	-	3,367	3,367
Miscellaneous reimbursed expenses	-	-	16,112	16,112
Total cash receipts	<u>\$ 7,488,934</u>	<u>\$ 7,488,934</u>	<u>7,512,701</u>	<u>\$ 23,767</u>
Expenditures, encumbrances and transfers:				
Instruction	\$ 3,571,905	\$ 3,600,633	3,491,289	\$ (109,344)
Student support services	407,555	407,555	391,037	(16,518)
Instructional support staff	189,420	189,420	175,496	(13,924)
General administration	185,275	185,275	206,009	20,734
School administration	637,882	637,882	621,600	(16,282)
Operations and maintenance	433,950	433,950	457,868	23,918
Other supplemental services	248,795	248,795	319,168	70,373
Transportation	32,375	32,375	32,405	30
Transfers to other funds	1,781,779	1,781,779	1,814,276	32,497
Adjustment for qualifying budget credits	16,112	16,112		(16,112)
Budget adjustment to comply with legal maximum	-	(11,340)		11,340
Total expenditures, encumbrances and transfers	<u>\$ 7,505,048</u>	<u>\$ 7,522,436</u>	<u>7,509,148</u>	<u>\$ (13,288)</u>
Cash receipts over expenditures, encumbrances and transfers			3,553	
Unencumbered cash, beginning, as restated			-	*
Unencumbered cash, ending			<u>\$ 3,553</u>	

* See Note 4 for restatement of beginning unencumbered cash balance.

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

SUPPLEMENTAL GENERAL FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 70,308	\$ 67,908	\$ (2,400)
Ad valorem current tax	1,026,177	1,136,506	110,329
Ad valorem delinquent tax	19,577	29,557	9,980
Motor vehicle tax	141,357	139,661	(1,696)
Recreational vehicle tax	4,687	4,085	(602)
Supplemental state aid	1,260,928	1,308,023	47,095
	<u>\$ 2,523,034</u>	<u>2,685,740</u>	<u>\$ 162,706</u>
Total cash receipts			
Expenditures, encumbrances and transfers:			
Instruction	\$ 371,430	285,255	\$ (86,175)
Student support services	12,200	12,200	-
Instructional support staff	30,000	132,733	102,733
General administration	41,500	41,118	(382)
Operations and maintenance	636,970	725,887	88,917
Student transportation services	687,450	794,957	107,507
Other supplemental services	50,000	35,161	(14,839)
Transfers to other funds	764,252	566,491	(197,761)
	<u>\$ 2,593,802</u>	<u>2,593,802</u>	<u>\$ -</u>
Total expenditures, encumbrances and transfers			
Cash receipts over expenditures, encumbrances and transfers		91,938	
Unencumbered cash, beginning, as restated		<u>70,768</u>	*
Unencumbered cash, ending		<u>\$ 162,706</u>	

* See Note 4 for restatement of beginning unencumbered cash balance.

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

VOCATIONAL EDUCATION FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	\$ 10,000	\$ 43,185	\$ 33,185
Transfer from supplemental general fund	233,765	192,039	(41,726)
Total transfers	<u>\$ 243,765</u>	<u>235,224</u>	<u>\$ (8,541)</u>
Expenditures:			
Instruction	\$ 273,665	287,517	\$ 13,852
Transportation	-	16,205	16,205
Other supplemental services	50,000	(846)	(50,846)
Total expenditures	<u>\$ 323,665</u>	<u>302,876</u>	<u>\$ (20,789)</u>
Transfers under expenditures		(67,652)	
Unencumbered cash, beginning		<u>100,000</u>	
Unencumbered cash, ending		<u>\$ 32,348</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

SPECIAL EDUCATION FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Local revenues	\$ -	\$ 16,939	\$ 16,939
Transfer from general fund	1,320,428	1,367,044	46,616
Transfer from supplemental general fund	300,000	-	(300,000)
	<u>\$ 1,620,428</u>	<u>1,383,983</u>	<u>\$ (236,445)</u>
Expenditures and encumbrances:			
Instruction	\$ 1,580,101	1,554,558	\$ (25,543)
Student support services	10,790	1,057	(9,733)
Student transportation services	191,000	140,357	(50,643)
	<u>\$ 1,781,891</u>	<u>1,695,972</u>	<u>\$ (85,919)</u>
Cash receipts and transfers under expenditures and encumbrances		(311,989)	
Unencumbered cash, beginning		<u>660,983</u>	
Unencumbered cash, ending		<u>\$ 348,994</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

DRIVER TRAINING FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	\$ 3,848	\$ 4,888	\$ 1,040
Reimbursements	13,000	10,748	(2,252)
Total cash receipts	<u>\$ 16,848</u>	<u>15,636</u>	<u>\$ (1,212)</u>
Expenditures and encumbrances:			
Instruction	\$ 16,800	14,621	\$ (2,179)
Operations and maintenance	6,000	1,857	(4,143)
Total expenditures and encumbrances	<u>\$ 22,800</u>	<u>16,478</u>	<u>\$ (6,322)</u>
Cash receipts under expenditures and encumbrances		(842)	
Unencumbered cash, beginning		<u>10,268</u>	
Unencumbered cash, ending		<u>\$ 9,426</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

FOOD SERVICE FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
State aid	\$ 4,577	\$ 6,203	\$ 1,626
Federal aid	252,812	312,879	60,067
Local revenues	232,457	246,867	14,410
Transfer from general fund	100,000	71,937	(28,063)
Interest on idle funds	50,000	-	(50,000)
	<u>\$ 639,846</u>	<u>637,886</u>	<u>\$ (1,960)</u>
Expenditures and encumbrances:			
Food service operation	<u>\$ 651,000</u>	<u>632,450</u>	<u>\$ (18,550)</u>
Cash receipts and transfers over expenditures and encumbrances		5,436	
Unencumbered cash, beginning		<u>54,743</u>	
Unencumbered cash, ending		<u>\$ 60,179</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

CAPITAL OUTLAY FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts and transfers:			
Ad valorem tax in process	\$ 8,371	\$ 8,214	\$ (157)
Ad valorem current tax	77,307	82,727	5,420
Ad valorem delinquent tax	2,365	2,655	290
Motor vehicle tax	11,570	11,110	(460)
Recreational vehicle tax	384	319	(65)
Interest revenue	-	2,064	2,064
Other	-	42,320	42,320
Transfer from general fund	-	226,499	226,499
	<u>\$ 99,997</u>	<u>375,908</u>	<u>\$ 275,911</u>
Total cash receipts and transfers	<u>\$ 99,997</u>	<u>375,908</u>	<u>\$ 275,911</u>
Expenditures and encumbrances:			
Instruction equipment	\$ 100,000	7,232	\$ (92,768)
General administrative equipment	175,398	309,223	133,825
School administration equipment	-	35,680	35,680
Operations and maintenance	100,000	23,165	(76,835)
Site and building improvements	300,000	48,184	(251,816)
	<u>\$ 675,398</u>	<u>423,484</u>	<u>\$ (251,914)</u>
Total expenditures and encumbrances	<u>\$ 675,398</u>	<u>423,484</u>	<u>\$ (251,914)</u>
Cash receipts and transfers under expenditures and encumbrances		(47,576)	
Unencumbered cash, beginning		<u>620,579</u>	
Unencumbered cash, ending		<u>\$ 573,003</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

EXTRAORDINARY SCHOOL PROGRAM FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Fees	\$ 17,500	\$ 30,303	\$ 12,803
Expenditures:			
Instruction	\$ 35,380	16,748	\$ (18,632)
Cash receipts over expenditures		13,555	
Unencumbered cash, beginning		56,065	
Unencumbered cash, ending		\$ 69,620	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
State aid	\$ 672,585	\$ 570,973	\$ (101,612)
Expenditures:			
Instruction	\$ 450,000	373,036	\$ (76,964)
Student support services	35,000	37,300	2,300
Instructional support staff	20,000	16,465	(3,535)
General administration	17,585	16,359	(1,226)
School administration	65,000	49,598	(15,402)
Other support services	22,000	18,556	(3,444)
Operations and maintenance	37,800	34,897	(2,903)
Transportation	200	165	(35)
Food service operations	25,000	25,134	134
Total expenditures	\$ 672,585	571,510	\$ (101,075)
Cash receipts under expenditures		(537)	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		\$ (537)	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

AT-RISK FUND (K-12)

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	\$ 351,351	\$ 89,884	\$ (261,467)
Transfer from supplemental general fund	150,000	350,000	200,000
	<u>\$ 501,351</u>	439,884	<u>\$ (61,467)</u>
Expenditures:			
Instruction	<u>\$ 601,351</u>	513,224	<u>\$ (88,127)</u>
Transfers under expenditures		(73,340)	
Unencumbered cash, beginning		100,000	
Unencumbered cash, ending		<u>\$ 26,660</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

AT-RISK FUND (4 YEAR-OLD)

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from supplemental general fund	\$ 64,252	\$ 24,452	\$ (39,800)
Expenditures:			
Instruction	\$ 79,252	39,452	\$ (39,800)
Transfers under expenditures		(15,000)	
Unencumbered cash, beginning		15,000	
Unencumbered cash, ending		\$ -	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

PROFESSIONAL DEVELOPMENT FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Transfers:			
Transfer from general fund	\$ -	\$ 15,727	\$ 15,727
Transfer from supplemental general fund	16,235	-	(16,235)
Total transfers	<u>\$ 16,235</u>	<u>15,727</u>	<u>\$ (508)</u>
Expenditures:			
Instructional support staff	<u>\$ 16,235</u>	<u>15,727</u>	<u>\$ (508)</u>
Transfers over expenditures		-	
Unencumbered cash, beginning		-	
Unencumbered cash, ending		<u>\$ -</u>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

GIFTS AND GRANTS FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Expenditures:			
Instruction	\$ 311	\$ -	\$ (311)
Unencumbered cash, beginning		311	
Unencumbered cash, ending		\$ 311	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

BOND AND INTEREST FUND

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

Year Ended June 30, 2012

	Budget	Actual	Variance - Over (Under)
Cash receipts:			
Ad valorem tax in process	\$ 20,364	\$ 20,103	\$ (261)
Ad valorem current tax	275,188	294,750	19,562
Ad valorem delinquent tax	5,788	10,180	4,392
Motor vehicle tax	43,071	42,639	(432)
Recreational vehicle tax	1,429	1,247	(182)
State aid	256,168	256,168	-
	<hr/>	<hr/>	<hr/>
Total cash receipts	\$ 602,008	625,087	\$ 23,079
	<hr/>	<hr/>	<hr/>
Expenditures:			
Principal	\$ 590,000	590,000	\$ -
Interest expense	34,800	34,800	-
	<hr/>	<hr/>	<hr/>
Total expenditures	\$ 624,800	624,800	\$ -
	<hr/>	<hr/>	<hr/>
Cash receipts over expenditures		287	
Unencumbered cash, beginning		<hr/> 325,213	
Unencumbered cash, ending		<hr/> \$ 325,500	
		<hr/>	

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

FEDERAL GRANT FUNDS

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

Year Ended June 30, 2012

	<u>Title I</u>
Cash receipts:	
Federal aid	<u>\$ 190,132</u> *
Expenditures:	
Instruction	190,132
Instructional support staff	-
Operations and maintenance	-
General administration	<u>-</u>
Total expenditures	<u>190,132</u>
Cash receipts under expenditures	-
Unencumbered cash, beginning	<u>796</u>
Unencumbered cash, ending	<u><u>\$ 796</u></u>

* \$ 24,806 of Title IIA federal funding was receipted and expended from the Title I Fund.

(Continued)

<u>Title II A</u>	<u>Other Federal Grants</u>	<u>Total Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<u>\$ 25,132 *</u>	<u>\$ -</u>	<u>\$ 215,264</u>	<u>\$ 215,605</u>	<u>\$ (341)</u>
-	-	190,132	\$ 191,408	\$ (1,276)
9,908	-	9,908	24,992	(15,084)
-	7,277	7,277	7,277	-
<u>15,224</u>	<u>-</u>	<u>15,224</u>	<u>-</u>	<u>15,224</u>
<u>25,132</u>	<u>7,277</u>	<u>222,541</u>	<u>\$ 223,677</u>	<u>\$ (1,136)</u>
-	(7,277)	(7,277)		
<u>-</u>	<u>7,277</u>	<u>8,073</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 796</u>		

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

TEXTBOOK RENTAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
(Continued)

Year Ended June 30, 2012

Cash receipts:	
Fees	\$ 63,395
Expenditures and encumbrances:	
Instruction	<u>110,136</u>
Cash receipts under expenditures and encumbrances	(46,741)
Unencumbered cash, beginning	<u>95,038</u>
Unencumbered cash, ending	<u><u>\$ 48,297</u></u>

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

CONTINGENCY RESERVE FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
(Continued)

Year Ended June 30, 2012

Cash receipts:	
Other	\$ 296
Unencumbered cash, beginning	<u>140,000</u>
Unencumbered cash, ending	<u><u>\$ 140,296</u></u>

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended June 30, 2012

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Balance, June 30
High School:				
Band boosters	\$ 5,597	\$ 1,153	\$ 6,386	\$ 364
FBLA	99	7,884	7,115	868
Vocal music	1,326	314	462	1,178
Kays	484	1,149	983	650
Drama	5,225	2,627	2,557	5,295
Debate/forensics	822	563	1,040	345
Drill team	2,200	12,290	12,513	1,977
Scholar's bowl	417	747	603	561
Art club	81	-	81	-
National honor society	671	1,628	1,657	642
Thunderstick spirit club	1,020	2,529	2,771	778
Cheerleaders	1,399	6,422	6,977	844
SADD	2,121	804	592	2,333
Class of 2012	2,236	1,895	3,298	833
Class of 2013	2,259	4,481	5,264	1,476
Class of 2014	1,109	1,002	12	2,099
Class of 2015	-	1,020	24	996
Sales tax	151	6,441	6,592	-
ACCC non-credit fees	890	-	890	-
Memorial funds	505	1,658	176	1,987
Student council	8,503	16,418	16,330	8,591
Scholarships	26	-	26	-
Subtotal High School	37,141	71,025	76,349	31,817
Overbrook Attendance Center:				
Sales tax	9	415	376	48
Book club	1	-	1	-
Student advisory council	431	-	431	-
4th/5th Grades	7	-	7	-
Subtotal Overbrook Attendance Center	\$ 448	\$ 415	\$ 815	\$ 48

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

STUDENT ORGANIZATION FUNDS

SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS
(Continued)

Year Ended June 30, 2012

Funds	Balance, July 1	Cash Receipts	Cash Disbursements	Balance, June 30
Carbondale Attendance Center:				
Sales tax	\$ 1	\$ 2,491	\$ 2,472	\$ 20
Scholarships	250	-	-	250
Science/ecology club	761	-	-	761
Principles fund	2,304	1,204	2,867	641
Drill team	71	3,778	3,409	440
Pep club	265	-	-	265
Kitchen	-	123	-	123
Cheerleaders	1,300	-	-	1,300
Student council	12,543	9,792	11,206	11,129
FCA	272	-	-	272
Charger youth football	16	-	-	16
Theatre	175	-	-	175
Gifted	100	-	-	100
6th Grade store	661	998	986	673
8th Grade	874	5,674	4,691	1,857
Just say no club	434	779	775	438
K.C.'s fitness	1,605	-	-	1,605
7th Grade	372	-	-	372
Subtotal Carbondale Attendance Center	22,004	24,839	26,406	20,437
Scranton Attendance Center:				
Music	136	-	136	-
Sales tax	602	73	608	67
Stuco	9,570	11,134	11,701	9,003
Subtotal Scranton Attendance Center	10,308	11,207	12,445	9,070
Total all funds	\$ 69,901	\$ 107,486	\$ 116,015	\$ 61,372

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

GATE RECEIPTS

SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Year Ended June 30, 2012

Funds	Balance, July 1	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Balance, June 30
Gate receipts:							
Carbondale Attendance Center	\$ 6,172	\$ -	\$ 11,446	\$ 11,485	\$ 6,133	\$ -	\$ 6,133
High School	4,746	-	49,312	49,845	4,213	-	4,213
Total gate receipts	<u>\$ 10,918</u>	<u>\$ -</u>	<u>\$ 60,758</u>	<u>\$ 61,330</u>	<u>\$ 10,346</u>	<u>\$ -</u>	<u>\$ 10,346</u>

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEDULE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Year Ended June 30, 2012

Funds	Balance, July 1	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Balance, June 30
School projects:							
Scranton Attendance Center:							
Enrollment fees/textbooks	\$ -	\$ -	\$ 300	\$ 300	\$ -	\$ -	\$ -
Lunch account	-	-	28,950	28,950	-	-	-
Library	368	-	2,094	1,976	486	-	486
Student supplies	177	-	-	177	-	-	-
Subtotal Scranton Attendance Center	545	-	31,344	31,403	486	-	486
Carbondale Attendance Center:							
Student supplies	3,238	-	3,246	4,569	1,915	-	1,915
Enrollment fees/textbooks	664	-	32,825	33,489	-	-	-
Lunch account	3,467	-	66,636	70,103	-	-	-
Yearbook	1,750	-	2,977	4,659	68	-	68
School pictures	4,111	-	1,433	3,105	2,439	-	2,439
Pencils	1,713	-	144	703	1,154	-	1,154
Fund raisers	3,331	-	1,344	3,322	1,353	-	1,353
P.E. funds	770	-	14	-	784	-	784
Book fairs	858	-	3,878	2,384	2,352	-	2,352
Fire funds	473	-	-	150	323	-	323
Subtotal Carbondale Attendance Center	20,375	-	112,497	122,484	10,388	-	10,388
Overbrook Attendance Center:							
Enrollment fees/textbooks	-	-	458	458	-	-	-
Lunch account	-	-	39,061	39,061	-	-	-
Book fairs	5	-	4,065	4,053	17	-	17
Overbrook staff	328	-	588	676	240	-	240
Principal's booster club	5,989	-	791	1,576	5,204	-	5,204
Juice fund	130	-	-	130	-	-	-
Library	355	-	-	355	-	-	-
School planners	3	-	-	3	-	-	-
Miscellaneous	604	-	1,559	2,163	-	-	-
School fund	1,578	-	6,521	5,784	2,315	-	2,315
Subtotal forward	\$ 8,992	\$ -	\$ 53,043	\$ 54,259	\$ 7,776	\$ -	\$ 7,776

(Continued)

SANTA FE TRAIL UNIFIED SCHOOL DISTRICT NO. 434
CARBONDALE, KANSAS

DISTRICT ACTIVITY FUNDS

SCHEUDLE OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
(Continued)

Year Ended June 30, 2012

Funds	Balance, July 1	Prior Year Cancelled Encumbrances	Cash Receipts	Cash Disbursements	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Balance, June 30
Overbrook Attendance Center:							
Balance forward	\$ 8,992	\$ -	\$ 53,043	\$ 54,259	\$ 7,776	\$ -	\$ 7,776
Yearbooks	281	-	2,189	1,975	495	-	495
Building grounds & playgrounds	26	-	-	26	-	-	-
Supplies to buy	65	-	-	65	-	-	-
Subtotal Overbrook Attendance Center	9,364	-	55,232	56,325	8,271	-	8,271
High School:							
Enrollment fees/textbooks	-	-	13,747	13,747	-	-	-
Lunch account	-	-	79,769	79,769	-	-	-
Tech prep grant	511	-	-	511	-	-	-
Gifted students	110	-	-	110	-	-	-
Odyssey of the Mind	3,798	-	263	488	3,573	-	3,573
Special services fund	647	-	-	100	547	-	547
Yearbooks	1,153	-	11,739	10,335	2,557	-	2,557
Renaissance	1,475	-	8,903	8,895	1,483	-	1,483
Little store	254	-	-	254	-	-	-
Charger shop	2,207	-	2,045	2,423	1,829	-	1,829
Student supplies	1,091	-	4,820	4,293	1,618	-	1,618
Library	448	-	38	-	486	-	486
Subtotal High School	11,694	-	121,324	120,925	12,093	-	12,093
Total School Project Funds	\$ 41,978	\$ -	\$ 320,397	\$ 331,137	\$ 31,238	\$ -	\$ 31,238