

**COLUMBUS
UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS**

Statutory Basis Financial Statement and
Independent Auditors' Report with
Supplemental Information and
Federal Compliance Section

For the Fiscal Year Ended June 30, 2012

**COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS**

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District #493
Columbus, Kansas 66725

We have audited the accompanying Summary of the Cash Receipts, Expenditures and Unencumbered Cash of the Unified School District #493, Columbus, Kansas, as of June 30, 2012, and for the fiscal year then ended. This financial statement is the responsibility of management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in **Government Auditing Standards**, issued by the Comptroller General of the United States, and 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 statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the District prepares its financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these statutory accounting practices and accounting practices generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the District's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #493, Columbus, Kansas, as of June 30, 2012, the changes in its financial position, or, where applicable, its cash flows for the fiscal year then ended.

Board of Education
Unified School District #493
Columbus, Kansas

In our opinion, the financial statement referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of Unified School District #493, Columbus, Kansas, as of June 30, 2012, and its aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

In accordance with **Government Auditing Standards**, we have also issued reports dated September 17, 2012, on our consideration of the District's internal control structure and on its compliance with certain provisions of laws, regulations, contracts and grants. These reports are an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statement taken as a whole. The accompanying supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the District. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, and is also not a required part of the financial statement of the District. The supplemental schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

Diehl Banwart Bolton CPA's PA

DIEHL, BANWART, BOLTON CPAs PA

September 17, 2012
Pittsburg, Kansas

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2012
GOVERNMENTAL TYPE FUNDS						
General Fund	-	\$7,462,749	\$7,462,749	-	\$156,878	\$156,878
Special Revenue Funds						
Supplemental General	194,730	2,545,721	2,518,329	222,122	-	222,122
4 Yr Old At Risk	70,721	67,041	77,762	60,000	-	60,000
K - 12 At Risk	86,731	1,023,879	1,010,611	100,000	-	100,000
Bilingual Education	-	378	378	-	-	-
Capital Outlay	969,775	484,911	508,805	945,880	113,483	1,059,363
Driver Education	50,000	14,883	14,883	50,000	-	50,000
Food Service	206,298	553,744	550,041	210,000	275	210,275
Inservce Education	139,184	26,225	16,456	148,954	-	148,954
Special Education	555,928	1,396,713	1,352,422	600,219	-	600,219
KPERS Special Retirement	-	763,500	763,500	-	-	-
Vocational Education	113,611	357,414	370,928	100,097	-	100,097
Contingency Reserve	298,782	29,422	28,204	300,000	-	300,000
Textbook Rental	77,680	133,227	6,061	204,845	-	204,845
Title II	-	71,088	71,088	-	-	-
Title I	-	259,308	259,307	1	-	1
Gifts and Grants	-	5,826	700	5,126	-	5,126
Scholarship	65,937	2,069	3,459	64,548	-	64,548
Gate Receipts	27,575	80,151	69,271	38,455	-	38,455
Debt Service Fund						
Bond and Interest	225,788	72	-	225,860	-	225,860
Total Reporting Entity	\$3,082,740	\$15,278,322	\$15,084,954	\$3,276,108	\$270,636	\$3,546,744

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

(Continued)

**COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS**

**Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012**

	Cash Balances June 30, 2012
Composition of Cash	
General Checking NOW Accounts.....	\$2,935,385
Activity Checking Accounts.....	160,482
Petty Cash.....	-
Certificates of Deposit.....	525,000
Scholarships.....	47,904
Total Cash	3,668,771
Agency Funds per Statement 4	(122,027)
Total Reporting Entity.....	<u>\$3,546,744</u>

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

**COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2012**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Unified School District #493, Columbus, Kansas (District), has been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents USD #493 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. This criteria include but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a component unit in this financial statement.

Basis of Presentation - Fund Accounting

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

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

GOVERNMENTAL FUNDS

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

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

Basis of Presentation - Fund Accounting - (continued)

GOVERNMENTAL FUNDS - (Continued)

Debt Service Fund -- to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments, which are general obligations of the District.

Capital Project Funds -- the Capital Project Funds account for capital improvements which are financed from the District's general obligation bond issues, special assessments, certain federal grants and other specific receipts.

FIDUCIARY FUNDS

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

Basis of Presentation - Special Financial Statement

This financial statement is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased and include cash received as well as state aid for the current year received in the subsequent fiscal year. For an interfund transfer, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an inter-fund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, 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.

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.

Departures 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, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue, 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. In addition, the General Fixed Assets Account Group that accounts for the land, buildings and equipment owned by the Unified School District #493 is not recorded.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)

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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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 budgeted expenditures in the General Fund and Supplemental General Fund were reduced to comply with the statutory budget maximum based upon enrollment.

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 as supplemental information for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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 Special Revenue, Grant and Fiduciary Funds.

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.

Compensated Absences

Employees may accrue 10 days of sick leave each year. An employee may accumulate up to 90 days of sick leave. At retirement the District pays \$80 per day of accumulated unused sick leave to employees that qualify under the early retirement program. No other payments are made for unused sick leave.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)
Compensated Absences (Continued)

Full time, twelve-month employees accrue 20 days of vacation each year on June 30, which is to be taken within twelve months after year end.

The District determines a liability for compensated absences when the following conditions are met:

1. The District's obligation relating to the employee's rights to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria, the District has not accrued a liability for sick pay or vacation pay.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

The financial statement has been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown, the District was in apparent compliance with all cash basis and budget laws of Kansas.

3. **CASH IN BANK AND DEPOSITORY SECURITY**

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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.

3. **CASH IN BANK AND DEPOSITORY SECURITY** (Continued)

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.

At June 30, 2012 the District's carrying amount of deposits was \$3,668,896 and the bank balance was \$4,198,473. The bank balance was held by three banks resulting in a diversification of credit risk. Of the bank balance, \$435,396 was covered by federal depository insurance, and \$3,763,077 was collateralized with securities held by the pledging financial institutions' agents in the District's name with a market value of \$4,714,514.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of 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.

4. **PENSION PLAN**

Plan Description

The School District participates in the Kansas Public Employees Retirement System ("KPERS"), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, Kansas 66603) 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. Member-employee's 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. For the twelve months ending June 30, 2012, Kansas contributed 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically reviewed. Kansas's employer contribution to KPERS for all school municipality employees for the years ending June 30, 2012, 2011, and 2010, was \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the statutory required contribution for each year. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010, was \$626,464, \$585,526, and \$572,904.

5. POST EMPLOYMENT BENEFITS

Early Retirement

A professional certified employee is eligible for early retirement if such person: (a) is currently a professional certified employee of the District; (b) will be at least 55 years of age and not more than 65 years of age on or before June 30 of the retiring year; (c) has 15 years or more of service with the District. Early retirement is entirely voluntary and at the discretion of an eligible employee. Retirement benefits are \$8,000 plus \$80 per day of accumulated unused sick leave. The District funds these benefits on a pay as you go basis. The early retirement benefits are paid by making contributions to a section 403(b) Plan. For the year ended June 30, 2012, the District contributed \$18,040 to the plan. The District currently has employees that have qualified for approximately \$73,530 in future benefits under this plan.

Participation in Group Health Insurance Plan

As provided by K.S. A. 12-5040, retired employees are eligible to participate in the District's group health insurance plan until they have reached the age of 65. 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 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.

6. RISK MANAGEMENT

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

7. TRANSFERS

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Special Education	K.S.A. 72-6420	\$ 977,071
Supplemental General	Food Service	K.S.A. 72-5119	52,920
Supplemental General	Special Education	K.S.A. 72-6420	405,564
Supplemental General	Vocational Education	K.S.A. 72-6421	355,966
Supplemental General	Driver's Education	K.S.A. 72-6423	1,619
General	K-12 At Risk	K.S.A. 72-6414a	494,352
Supplemental General	K1-12 At Risk	K.S.A. 72-6414a	529,527
General	Contingency Reserve	K.S.A. 72-6426	29,422
General	Capital Outlay	K.S.A. 72-8801	158,005
Supplemental General	In-service Education	K.S.A. 72-9609	26,038
General	Bilingual Education	K.S.A. 72-9509	378
Supplemental General	4 Year Old At Risk	K.S.A. 72-6414b	67,041
Supplemental General	Textbook Rental	K.S.A. 72-8250	109,651

8. SUBSEQUENT EVENTS

Subsequent events have been evaluated through the date of the Independent Auditors' Report as shown on page 2 of these financial statements. There are no subsequent events recognized in these financial statements or disclosed in the notes to the financial statements.

9. LONG-TERM OBLIGATIONS

At June 30, 2012, the District had no long-term debt obligations.

10. PRIOR PERIOD ADJUSTMENT

The beginning unencumbered cash balances of the General and Supplemental General Funds have been restated because of a change in the statutory basis of accounting. State aid payments received in these funds after June 30 are now recorded as additional revenue in the year prior to receipt. Accordingly, the Districts total unencumbered cash has also been restated. Details of the adjustments are shown below:

	<u>Original Amount</u>	<u>Change</u>	<u>Restated Amount</u>
General Fund	\$ (574,214)	\$ 574,214	\$ -
Supplemental Fund	127,213	67,517	194,730
District Total	2,441,009	641,731	3,082,740

SUPPLEMENTAL INFORMATION

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Summary Schedule of Expenditures - Actual and Budget (Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures		Variance - Favorable (Unfavorable)
					Charged to Current Year Budget		
GOVERNMENTAL TYPE FUNDS							
General Fund	\$7,298,046	(\$27,740)	\$220,647	\$7,490,953	\$7,462,749		\$28,204
Special Revenue Funds							
Supplemental General	2,522,717	(4,388)	-	2,518,329	2,518,329		-
4 Yr Old At Risk	84,190	-	-	84,190	77,762		6,428
K - 12 At Risk	1,100,682	-	-	1,100,682	1,010,611		90,071
Bilingual Education	1,512	-	-	1,512	378		1,134
Capital Outlay	1,283,701	-	-	1,283,701	508,805		774,896
Driver Education	20,400	-	-	20,400	14,883		5,517
Food Service	748,555	-	-	748,555	550,041		198,514
Inservice Education	142,136	-	-	142,136	16,456		125,680
Special Education	1,876,013	-	-	1,876,013	1,352,422		523,591
KPERS Special Retirement	829,704	-	-	829,704	763,500		66,204
Vocational Education	633,149	-	-	633,149	370,928		262,221
Debt Service Funds							
Bond and Interest	-	-	-	-	-		-
	<u>\$16,540,805</u>						

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	\$947,485	\$889,550	\$57,935
Delinquent tax	25,847	24,199	1,648
Motor vehicle tax	-	-	-
Other	220,647	-	220,647
State Sources			
General aid	5,288,218	5,363,673	(75,455)
Special ed aid	977,071	1,020,624	(43,553)
Federal Sources			
Education Jobs Fund	3,481		
ARRA Stabalization	-	-	-
Total Cash Receipts	<u>7,462,749</u>	<u>\$7,298,046</u>	<u>\$161,222</u>
Expenditures			
Instruction	3,393,279	\$3,388,703	(\$4,576)
Support Services			
Student Support	401,630	282,925	(118,705)
Instructional Support	45,871	176,982	131,111
General Administration	262,891	237,416	(25,475)
School Administration	630,737	641,053	10,316
Operations and Maintenance	428,826	138,300	(290,526)
Other Support Services	-	228,847	228,847
Transportation	640,287	687,332	47,045

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Expenditures (Continued)			
Operating Transfers to Other Funds			
4 Yr Old At Risk	-	-	-
K-12 At Risk	494,352	494,352	-
Inservice Education	-	-	-
Contingency Reserve	29,422	-	(29,422)
Bilingual Education	378	1,512	1,134
Driver Education	-	-	-
Capital Outlay	158,005	-	(158,005)
Special Education	977,071	1,020,624	43,553
Vocational Education	-	-	-
Subtotal Expenditures	7,462,749	7,298,046	
Adjustments to Budget			
Adjustment to Comply with Legal Maximum Budget	-	(27,740)	(27,740)
Adjustment for Reimbursed Expenses	-	220,647	220,647
Total Expenditures Subject to Budget	7,462,749	\$7,490,953	\$28,204
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SUPPLEMENTAL GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Ad Valorem	\$1,289,700	\$1,101,378	\$188,322
Delinquent tax	42,918	31,468	11,450
Motor vehicle tax	170,377	188,206	(17,829)
Other	-	-	-
Federal Sources			
ARRA Stabalization	-	-	-
State Sources			
Supplemental aid	1,042,726	1,006,935	35,791
Total Cash Receipts	2,545,721	\$2,327,987	\$217,734
Expenditures			
Instruction	23,874	\$95,000	\$71,126
Support Services			
Student Support	-	-	-
Instructional Support	46,335		(46,335)
General Administration	149,779	165,310	15,531
Operations and Maintenance	750,015	849,000	98,985
Transportation	-	-	-
Other Supplemental Services	-	-	-
Operating Transfers to Other Funds			
Drivers Education	1,619	-	(1,619)
Textbook Rental	109,651	-	(109,651)
Food Service	52,920	75,394	22,474
Inservice Education	26,038	2,952	(23,086)
Special Education	405,564	275,462	(130,102)
K-12 at Risk Fund	529,527	519,599	(9,928)
4 Yr Old at Risk Fund	67,041	40,000	(27,041)
Vocational Education	355,966	500,000	144,034
Subtotal Expenditures	2,518,329	2,522,717	
Adjustments to Budget			
Adjustment to Comply with Legal Maximum Budget		(4,388)	(4,388)
Total Expenditures Subject to Budget	2,518,329	\$2,518,329	-
Receipts Over (Under) Expenditures	27,392		
Unencumbered Cash, Beginning	194,730		
Unencumbered Cash, Ending	\$222,122		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
4 YR OLD AT RISK FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Miscellaneous	-	-	-
Operating Transfer from General	-	-	-
Supplemental General	67,041	40,000	27,041
Total Cash Receipts	67,041	\$40,000	\$27,041
Expenditures			
Instruction	77,762	\$84,190	\$6,428
Other Supplemental Services	-	-	-
Total Expenditures	77,762	\$84,190	\$6,428
Receipts Over (Under) Expenditures	(10,721)		
Unencumbered Cash, Beginning	70,721		
Unencumbered Cash, Ending	\$60,000		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
K-12 AT RISK FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Interest	-	-	-
Operating Transfer from			
Supplemental General	529,527	519,599	9,928
General	494,352	494,352	-
Total Cash Receipts	1,023,879	\$1,013,951	\$9,928
Expenditures			
Instruction	774,899	\$866,698	\$91,799
Student Support Services	235,712	233,984	(1,728)
Total Expenditures	1,010,611	\$1,100,682	\$90,071
Receipts Over (Under) Expenditures	13,269		
Unencumbered Cash, Beginning	86,731		
Unencumbered Cash, Ending	\$100,000		

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****BILINGUAL EDUCATION FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget
 (With Comparative Statutory Amounts for the Year Ended June 30, 2010)

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Interest	-	-	-
Operating Transfer from			
Supplemental General	-	-	-
General	378	1,512	(1,134)
Total Cash Receipts	378	\$1,512	(\$1,134)
Expenditures			
Instruction	378	\$1,512	\$1,134
Student Support Services	-	-	-
Total Expenditures	378	\$1,512	\$1,134
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CAPITAL OUTLAY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	\$215,126	\$205,345	\$9,781
Delinquent tax	8,002	5,559	2,443
Motor vehicle tax	30,161	32,996	(2,835)
Interest on idle funds	3,020	30,000	(26,980)
Other	70,597	40,027	30,570
State Sources			
Capital Outlay State Aid	-	-	-
Operating Transfer from General Fund	158,005	-	158,005
Total Cash Receipts	484,911	\$313,927	\$170,984
Expenditures			
Instruction	188,709	\$100,000	(\$88,709)
Student Support Services	-	250,000	250,000
General Administration	1,715	75,000	73,285
School Administration	3,677	10,000	6,323
Operations & Maintenance	32,643	300,000	267,357
Transportation	-	80,000	80,000
Other Support Services	7,872	32,701	24,829
Facility Acquisition and Construction Services	274,189	436,000	161,811
Operating Transfers to Transportation Fund	-	-	-
Total Expenditures	508,805	\$1,283,701	\$774,896
Receipts Over (Under) Expenditures	(23,894)		
Unencumbered Cash, Beginning	969,775		
Unencumbered Cash, Ending	\$945,880		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
DRIVER EDUCATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$7,248	\$7,000	\$248
State Sources			
State aid	6,016	4,810	1,206
Operating Transfer from			
General	-	-	-
Supplemental General	1,619	-	1,619
Total Cash Receipts	14,883	\$11,810	\$3,073
Expenditures			
Instruction	14,883	\$20,400	\$5,517
Total Expenditures	14,883	\$20,400	\$5,517
Receipts Over (Under) Expenditures	(0)		
Unencumbered Cash, Beginning	50,000		
Unencumbered Cash, Ending	\$50,000		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
FOOD SERVICE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Students	\$156,360	\$120,319	\$36,041
Adults	4,593	48,323	(43,730)
Other	5,003	607	4,396
State Sources			
Food service aid	5,397	4,302	1,095
Federal Sources			
Child nutrition aid	329,470	293,313	36,157
Operating Transfer from Other Funds			
General Fund	-	-	-
Supplemental General	52,920	75,394	(22,474)
Total Cash Receipts	553,744	\$542,258	\$11,486
Expenditures			
Support Services			
Operations and Maintenance	550,041	\$748,555	\$198,514
Total Expenditures	550,041	\$748,555	\$198,514
Receipts Over (Under) Expenditures	3,702		
Unencumbered Cash, Beginning	206,298		
Unencumbered Cash, Ending	\$210,000		

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****INSERVICE EDUCATION FUND**Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$187	-	\$187
State Sources			
Professional Development Aid	-	-	-
Operating Transfer from			
General	-	-	-
Supplemental General	26,038	2,952	23,086
Total Cash Receipts	26,225	\$2,952	\$23,273
Expenditures			
Support Services			
Instructional Support Staff	16,456	\$136,136	\$119,680
Other Support Services	-	6,000	6,000
Total Expenditures	16,456	\$142,136	\$125,680
Receipts Over (Under) Expenditures	9,770		
Unencumbered Cash, Beginning	139,184		
Unencumbered Cash, Ending	\$148,954		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SPECIAL EDUCATION FUND

Statement of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Interest on Idle Funds	\$2,117	\$24,000	(\$21,883)
Other	11,962	-	11,962
Operating Transfers from Other Funds			
General	977,071	1,020,624	(43,553)
Supplemental General	405,564	275,462	130,102
Total Cash Receipts	<u>1,396,713</u>	<u>\$1,320,086</u>	<u>\$76,627</u>
Expenditures			
Instruction	1,214,278	\$1,600,685	\$386,407
Support Services			
Transportation	<u>138,144</u>	<u>275,328</u>	<u>137,184</u>
Total Expenditures	<u>1,352,422</u>	<u>\$1,876,013</u>	<u>\$523,591</u>
Receipts Over (Under) Expenditures	44,291		
Unencumbered Cash, Beginning	<u>555,928</u>		
Unencumbered Cash, Ending	<u>\$600,219</u>		

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****KPERS SPECIAL RETIREMENT FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
State Sources			
State Aid	\$763,500	\$829,704	(\$66,204)
Total Cash Receipts	763,500	\$829,704	(\$66,204)
Expenditures			
Instruction	492,493	\$524,928	\$32,435
Student Support	38,864	32,287	(6,577)
Instructional Support	14,904	18,841	3,937
General Administration	21,205	28,718	7,513
School Administration	59,890	69,720	9,830
Other Supplemental Services	16,087	18,758	2,671
Operations & Maintenance	51,219	59,262	8,043
Student Transportation Services	38,407	44,737	6,330
Food Service	30,432	32,453	2,021
Retired Employee Surcharge	-	-	-
Total Expenditures	763,500	\$829,704	\$66,204
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
VOCATIONAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Other	\$1,448	-	\$1,448
Federal Sources			
Federal aid	-	19,538	(19,538)
Operating Transfer from General Fund	-	-	-
Supplemental General	355,966	500,000	(144,034)
Total Cash Receipts	357,414	\$519,538	(\$162,124)
Expenditures			
Instruction	331,158	\$573,714	\$242,556
Support Services	39,770	59,435	19,665
Total Expenditures	370,928	\$633,149	\$262,221
Receipts Over (Under) Expenditures	(13,514)		
Unencumbered Cash, Beginning	113,611		
Unencumbered Cash, Ending	\$100,097		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Operating Transfer from General Fund	<u>\$29,422</u>
Total Cash Receipts	<u>29,422</u>
Expenditures	
Instruction	<u>28,204</u>
Total Expenditures	<u>28,204</u>
Receipts Over (Under) Expenditures	1,218
Unencumbered Cash, Beginning	<u>298,782</u>
Unencumbered Cash, Ending	<u><u>\$300,000</u></u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
TEXTBOOK RENTAL FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Textbook rental	\$23,576
Operating transfer from Supplemental General	<u>109,651</u>
Total Cash Receipts	<u>133,227</u>
Expenditures	
Instruction	<u>6,061</u>
Total Expenditures	<u>6,061</u>
Receipts Over (Under) Expenditures	127,166
Unencumbered Cash, Beginning	<u>77,680</u>
Unencumbered Cash, Ending	<u><u>\$204,845</u></u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
TITLE II FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Federal Sources	
Federal aid	<u>\$71,088</u>
Total Cash Receipts	<u>71,088</u>
Expenditures	
Instruction	<u>71,088</u>
Total Expenditures	<u>71,088</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

TITLE I FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$259,308
Total Cash Receipts	259,308
Expenditures	
Instruction	259,307
Total Expenditures	259,307
Receipts Over (Under) Expenditures	1
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	\$1

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
GIFTS AND GRANTS FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Other	<u>\$5,826</u>
Total Cash Receipts	<u>5,826</u>
Expenditures	
Instruction	700
Support Services	<u>-</u>
Total Expenditures	<u>700</u>
Receipts Over (Under) Expenditures	5,126
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$5,126</u></u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
SCHOLARSHIP FUNDS
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Donations	\$1,558
Interest	512
	<u> </u>
Total Cash Receipts	<u>2,069</u>
 Expenditures	
Scholarships	<u>3,459</u>
	<u> </u>
Total Expenditures	<u>3,459</u>
 Receipts Over (Under) Expenditures	(1,390)
 Unencumbered Cash, Beginning	<u>65,937</u>
 Unencumbered Cash, Ending	<u><u>\$64,548</u></u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****BOND AND INTEREST FUND**

Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	-	-	-
Delinquent tax	72	-	72
Motor vehicle tax	-	-	-
State Sources			
State aid	-	-	-
Total Cash Receipts	72	-	\$72
Expenditures			
Debt Service			
Principal	-	-	-
Interest	-	-	-
Other	-	-	-
Total Expenditures	-	-	-
Receipts Over (Under) Expenditures	72		
Unencumbered Cash, Beginning	225,788		
Unencumbered Cash, Ending	\$225,860		

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
AGENCY FUNDS

Summary Schedule of Cash Receipts and Cash Disbursements
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Columbus High School	\$81,579	\$227,566	\$229,441	\$79,704
Columbus Central School	18,937	129,783	127,346	21,373
Highland Elementary	6,700	44,445	42,678	8,466
Park Elementary	11,688	31,267	30,472	12,483
Totals	<u>\$118,903</u>	<u>\$433,060</u>	<u>\$429,937</u>	<u>\$122,027</u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493

COLUMBUS, KANSAS

DISTRICT ACTIVITY FUNDS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2012
Gate Receipts						
Columbus-Central School	\$10,816	\$10,800	\$10,500	\$11,116		\$11,116
Columbus - High School	\$16,759	\$69,351	\$58,771	\$27,339	-	\$27,339
Total Gate Receipts	27,575	80,151	69,271	38,455	-	38,455
Totals	\$27,575	\$80,151	\$69,271	\$38,455	-	\$38,455

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****COLUMBUS HIGH SCHOOL ACTIVITY FUND**

Schedule of Cash Receipts, Cash Disbursements and Cash Balances

For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Organizations				
Debate	\$44.90	-	-	\$44.90
Yearbook	5,654.00	7,689.70	6,658.81	6,684.89
Stuco	2,737.87	4,275.45	5,578.76	1,434.56
Cheerleader	655.51	3,353.00	2,661.36	1,347.15
FFA	9,580.07	22,891.86	24,776.51	7,695.42
FCCLA	3,277.04	9,976.08	10,357.07	2,896.05
NHS	35.50	-	-	35.50
Spanish	204.75	-	50.10	154.65
BPA	2,085.31	1,561.00	1,277.72	2,368.59
Future Educators	4.18	485.00	422.14	67.04
Art Club	148.00	-	-	148.00
Dance Team	4,705.53	6,178.34	6,260.89	4,622.98
Special Education	1,997.43	6,999.42	5,337.63	3,659.22
Tri-M	4.96	-	-	4.96
Memorial-Hodgson	154.64	-	154.64	-
Chess Club	1,066.41	1,014.63	1,755.53	325.51
Community Service	947.63	-	335.94	611.69
Life and Skills	419.51	322.50	276.09	465.92
Posters	14,994.80	8,888.75	3,396.83	20,486.72
Freshman	-	-	-	-
Sophomore	-	-	-	-
Junior	-	8,487.21	8,487.21	-
Senior	3,570.45	5,407.25	4,576.96	4,400.74
SLAC	4,501.85	212.78	3,551.78	1,162.85
Concessions	250.00	17,949.59	17,549.60	649.99
Library Activity	3,108.87	10.00	424.87	2,694.00
Wood Club	502.42	18.38	288.00	232.80
Totals - Cash Basis	60,651.63	105,720.94	104,178.44	62,194.13
<u>District Activity Funds</u>				
Gate Receipts	16,759.44	69,350.79	58,770.89	27,339.34
Total - Cash Basis	16,759.44	69,350.79	58,770.89	27,339.34

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
COLUMBUS HIGH SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>District Activity Funds</u>				
Fees and User Charges				
Drivers Ed	-	\$7,500.00	\$7,500.00	-
Book rental	-	8,574.76	8,574.76	-
Summer School	-	345.00	345.00	-
Food service	-	65,026.23	65,026.23	-
Total - Cash Basis	-	81,445.99	81,445.99	-
<u>Special Revolving</u>				
Art Class	-	1,038.00	1,038.00	-
Wood Tech	-	5,979.44	5,979.44	-
Home Ec	2,433.41	4,839.75	5,563.96	1,709.20
VOAG	-	3,210.46	3,210.46	-
Library	-	882.07	882.07	-
Band	15,581.31	93,100.61	95,324.70	13,357.22
Vocal	651.84	4,871.06	4,334.03	1,188.87
Pop	78.35	169.95	-	248.30
School Projects	920.13	43.38	963.51	-
Miscellaneous	550.43	326.96	263.00	614.39
Copy Machine	-	74.05	74.05	-
Postage	-	-	-	-
Sales Tax	711.74	7,309.14	7,629.08	391.80
Total - Cash Basis	20,927.21	121,844.87	125,262.30	17,509.78
 GRAND TOTALS (MEMORANDUM ONLY)	 \$98,338.28	 \$378,362.59	 \$369,657.62	 \$107,043.25

COLUMBUS UNIFIED SCHOOL DISTRICT #493**COLUMBUS, KANSAS****CENTRAL SCHOOL ACTIVITY FUND**

Schedule of Cash Receipts, Cash Disbursements and Cash Balances

For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Organizations				
Music	\$1,094.51	\$1,126.15	\$1,472.69	\$747.97
Towels	139.41	-	-	139.41
Band	493.05	419.13	-	912.18
School Projects	2,705.10	291.57	234.00	2,762.67
STUCO	351.70	1,585.86	1,358.86	578.70
Art	621.70	400.79	1,022.49	-
Supplies	1,743.11	3,558.52	3,783.99	1,517.64
8th Grade	2,941.49	8,359.43	7,931.57	3,369.35
7th Grade	261.02	5,503.77	4,280.47	1,484.32
6th Grade	711.43	4,262.37	3,732.40	1,241.40
5th Grade	347.58	641.00	611.36	377.22
4th Grade	191.05	3,175.56	2,251.60	1,115.01
Pictures	776.99	590.00	-	1,366.99
Yearbook	635.09	4,658.17	5,230.50	62.76
Miscellaneous	1,753.56	726.80	630.38	1,849.98
Cheerleaders	444.27	1,590.11	1,593.00	441.38
FCCLA	571.49	22,215.70	22,610.50	176.69
Home Economics	181.26	-	134.46	46.80
Library	322.19	1,860.52	1,707.96	474.75
Science	49.52	-	-	49.52
Concession	342.70	-	-	342.70
100% Club	110.91	645.00	677.20	78.71
YAC Club	80.82	-	-	80.82
Part Ed.	-	200.00	-	200.00
Technology	913.79	559.68	-	1,473.47
Wood Tech	-	1,231.59	1,231.59	-
St Ambassador	38.50	-	20.25	18.25
Total - Cash Basis	17,822.24	63,601.72	60,515.27	20,908.69
<u>District Activity Funds</u>				
Gate Receipts				
Athletics	10,815.54	10,800.40	10,500.05	11,115.89
Total - Cash Basis	10,815.54	10,800.40	10,500.05	11,115.89
<u>District Activity Funds</u>				
Fees and User Charges				
Food service	-	54,026.08	54,026.08	-
Book rental	-	8,163.00	8,163.00	-
Interest	297.41	17.02	-	314.43
After School	-	-	-	-
Tax	817.63	3,974.72	4,642.10	150.25
Totals - Cash Basis	1,115.04	66,180.82	66,831.18	464.68
GRAND TOTALS (MEMORANDUM ONLY)	\$29,752.82	\$140,582.94	\$137,846.50	\$32,489.26

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
HIGHLAND ELEMENTARY SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Organizations				
W-Mart Grant	\$928.10	\$1,537.32	\$1,549.06	\$916.36
Student Projects	2,124.86	13,350.30	11,658.61	3,816.55
Pop	1,619.21	1,079.01	1,016.19	1,682.03
Pictures	845.66	240.00	392.94	692.72
Total - Cash Basis	<u>5,517.83</u>	<u>16,206.63</u>	<u>14,616.80</u>	<u>7,107.66</u>
<u>District Activity Funds</u>				
Fees and User Charges				
Textbook rental	-	3,345.00	3,345.00	-
Food service	-	20,748.75	20,748.75	-
Yearbook	325.43	1,971.50	1,895.49	401.44
Library	50.00	1,297.94	1,347.94	-
Misc	288.26	615.00	718.97	184.29
ID Cards	518.00	260.00	5.00	773.00
Totals - Cash Basis	<u>1,181.69</u>	<u>28,238.19</u>	<u>28,061.15</u>	<u>1,358.73</u>
Special Revolving				
General	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
GRAND TOTALS (MEMORANDUM ONLY)	<u>\$6,699.52</u>	<u>\$44,444.82</u>	<u>\$42,677.95</u>	<u>\$8,466.39</u>

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS
PARK ELEMENTARY SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Organizations				
W-Mart Grant	-	-	-	-
Student Projects	4,983.39	1,616.40	1,330.03	5,269.76
Student Supplies	1,752.38	1,369.00	1,166.63	1,954.75
Pop	139.29	-	80.73	58.56
Pictures	2,585.24	398.00	447.85	2,535.39
Total - Cash Basis	9,460.30	3,383.40	3,025.24	9,818.46
<u>District Activity Funds</u>				
Fees and User Charges				
Textbook rental	-	3,136.00	3,136.00	-
After school	-	-	-	-
Food service	-	22,606.82	22,606.82	-
Yearbook	1,019.66	1,223.00	1,094.42	1,148.24
Library	50.00	35.95	35.95	50.00
Music	252.57	558.00	424.13	386.44
Sales Tax	-	144.05	144.05	-
ID Cards	905.00	180.00	5.00	1,080.00
Totals - Cash Basis	2,227.23	27,883.82	27,446.37	2,664.68
<u>Special Revolving</u>				
General	-	-	-	-
 GRAND TOTALS (MEMORANDUM ONLY)	 \$11,687.53	 \$31,267.22	 \$30,471.61	 \$12,483.14

COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2012

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	AMOUNT RECEIVED	AMOUNT EXPENDED
<u>U.S. Department of Agriculture</u>			
Passed Through the State of Kansas			
Department of Education:			
School Breakfast Program	10.553	73,016	73,016
National School Lunch Program	10.555	256,454	256,454
		<u>329,470</u>	<u>329,470</u>
 <u>U.S. Department of Education</u>			
Passed Through the State of Kansas			
Department of Education:			
Title I Grants to Local Educational Agencies	84.010	259,308	259,307
Title II - Improving Teacher Quality	84.367	71,088	71,088
Education Jobs Fund	84.410	3,481	3,481
		<u>333,877</u>	<u>333,876</u>
 TOTALS		<u>\$663,347</u>	<u>\$663,346</u>

Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education
Columbus Unified School District #493
Columbus, Kansas 66725

Compliance

We have audited the compliance of Columbus Unified School District #493 with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the compliance of the District based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, Columbus Unified School District #493 complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended June 30, 2012.

Internal Control Over Compliance

The management of Columbus Unified School District #493 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

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

The report is intended solely for the information and use of the governing body, management and federal awarding agencies and pass-through entities and it is not intended to be and should not be used by anyone other than these specified parties.

Diehl Banwart Bolton CPA's PA

DIEHL, BANWART, BOLTON, CPAs PA

September 17, 2012
Pittsburg, Kansas

Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Education
Columbus Unified School District #493
Columbus, Kansas 66725

We have audited the financial statements of Columbus Unified School District #493 as of the year ended June 30, 2012, and have issued our report thereon dated September 17, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies in internal control over financial reporting (2012-1). A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention of those charged with governance.

Compliance and Other Matters

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

The District's response to the findings identified in our audit is described in the Corrective Action Plan. We did not audit the District's response and accordingly, we express no opinion on it.

We noted certain matters that we reported to Management of the District in a separate letter dated September 17, 2012.

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

A handwritten signature in cursive script that reads "Diehl Banwart Bolton CPA's PA".

DIEHL, BANWART, BOLTON, CPAs PA

September 17, 2012
Pittsburg, Kansas

**COLUMBUS UNIFIED SCHOOL DISTRICT #493
COLUMBUS, KANSAS**

Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2012

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS:

Type of auditors' report issued:

- Adverse for departures from accounting principles generally accepted in the United States of America due to preparation of financial statements in accordance with the statutory basis of accounting.
- Unqualified opinion on the statutory basis financial statements.

Internal control over financial reporting:

- Material weakness(es) identified? __ YES X NO
- Significant Deficiency(ies) identified that
are not considered to be material weaknesses? NONE
X YES __ REPORTED

Noncompliance material to financial statements noted? __ YES X NO

FEDERAL AWARDS:

Internal control over major programs:

- Material weakness(es) identified? __ YES X NO
- Significant deficiency (ies) identified that
are not considered to be material weaknesses? NONE
__ YES X REPORTED

Type of auditors' report issued on compliance for major programs: UNQUALIFIED

Any audit findings disclosed that are required to be reported
in accordance with Section 510(a) of Circular A-133? __ YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:

<u>CFDA #</u>	<u>NAME OF PROGRAM</u>
10.553 & 10.555	Child Nutrition Cluster
84.410	Education Jobs Fund

Auditee qualified as low-risk auditee? __ YES X NO

SECTION II - FINANCIAL STATEMENT FINDINGS

Significant Deficiency

2012-1 Drafting Financial Statements

Condition: As auditors, we provide significant assistance with adjusting entries, as well as determining which disclosures are required under generally accepted accounting standards and the statutory basis of accounting.

Criteria: Internal controls should be in place that provide a reasonable assurance that the financial statements are appropriate in form and contain the required disclosures.

Cause: Relying upon the independent auditors is a significant deficiency in internal controls as they can not be considered part of the District's internal control.

Effect: The District relies on independent auditors to determine the financial statements are in the correct form and include the proper disclosures.

Recommendation: None

Response: The District agrees with the finding. The District's response is in the attached Corrective Action Plan.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

COLUMBUS UNIFIED SCHOOL DISTRICT #493 (USD #493)

June 30, 2012 Financial Statements

Corrective Action Plan

Audit Finding 2012-1

USD #493 has always relied upon its auditors to provide significant assistance with adjusting entries and with determining which disclosures were required under generally accepted accounting principles and the statutory basis of accounting. While USD #493 understands that this is a significant deficiency in our internal controls, we believe it is the most cost effective manner for us to produce our financial statements. Our accounting staff concentrate on providing the reports needed for management purposes and preparing the required reports for the Kansas Department of Education. We believe it would be inefficient and cost prohibitive for our staff to attempt to stay current on all the requirements of GAAP and the statutory basis of accounting. We do not plan on making any changes at this time. However, we will monitor this situation and periodically determine if it is cost effective for us to perform these functions.