

**CHETOPA – ST. PAUL
UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS**

For the Fiscal Year Ended June 30, 2012

Statutory Basis Financial Statement
Independent Auditors' Report
with Supplemental Information

CHETOPA – ST. PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

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CHETOPA, KANSAS

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Diehl Banwart Bolton

Certified Public Accountants PA

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Chetopa – St. Paul Unified School District #505
Chetopa, Kansas

We have audited the Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash Balances of the Chetopa – St. Paul Unified School District #505, Chetopa, Kansas, as of June 30, 2012, and for the year then ended. This financial statement is the responsibility of Chetopa – St. Paul Unified School District #505 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 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described 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 statement of the variances between accounting principles generally accepted in the United States of America and these statutory accounting practices, 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 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Chetopa – St. Paul Unified School District #505, Chetopa, Kansas, as of June 30, 2012, or the changes in financial position and, where applicable, its cash flows for the year then ended.

Board of Education
Chetopa – St. Paul Unified School District #505
Chetopa, Kansas

Also, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the Chetopa – St. Paul Unified School District #505, as of June 30, 2012, and the aggregate cash receipts and expenditures for the fiscal year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of the District 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 statement of the District. The supplemental schedules 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 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 stated in all material respects in relation to the financial statement taken as a whole.

Diehl Banwart Bolton CPAs PA

DIEHL, BANWART, BOLTON, CPAs PA

October 26, 2012
Pittsburg, Kansas

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

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

Funds	Beginning Unencumbered Cash Balances	Prior Year Cancelled Encumbrance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2012
GOVERNMENTAL TYPE FUNDS							
General Fund	-	-	\$3,785,570	\$3,785,570	-	\$121,697	\$121,697
Special Revenue Funds							
Supplemental General	43,737	-	1,383,491	1,343,602	83,626	96,314	179,941
4 Yr Old At Risk	25,446	-	35,000	34,435	26,011	-	26,011
K -12 At Risk	31,992	-	436,212	437,006	31,199	10,726	41,925
Virtual Education	17,331	-	48,500	48,117	17,714	-	17,714
Capital Outlay	855,201	-	157,231	123,669	888,763	-	888,763
Driver Education	34,315	-	5,571	8,891	30,995	1,174	32,169
Food Service	90,754	-	272,353	266,899	96,207	22,801	119,009
Professional Development	34,932	300	5,000	12,913	27,319	6,724	34,043
Summer School	30,228	-	-	-	30,228	-	30,228
Special Education	193,130	-	660,231	657,761	195,599	2,646	198,246
Vocational Education	44,289	-	105,000	108,660	40,629	2,227	42,856
KPERS Special Retirement	-	-	347,302	347,302	-	-	-
Contingency Reserve	449,416	-	-	175,000	274,416	-	274,416
Textbook	110,139	-	2,236	11,374	101,002	1,479	102,480
Title I	-	-	196,280	196,280	-	5,182	5,182
Rural Grant	-	-	28,600	28,600	-	349	349
Title IIA	-	-	19,594	19,594	-	1,800	1,800
TRC Grant	-	-	26,943	26,544	399	1,518	1,917
Mini-grants	4,818	-	500	693	4,625	-	4,625
District Activity Funds	5,448	-	52,156	54,037	3,567	-	3,567
Debt Service Funds							
Bond and Interest	249,154	-	452,081	471,397	229,838	-	229,838
Capital Projects Fund	6,621	-	-	6,621	-	12,202	12,202
Fiduciary Type Funds							
Aptus Grant	378	-	-	-	378	-	378
Lessley Scholarship	5,385	-	17,084	19,000	3,469	-	3,469
Total Reporting Entity	\$2,232,715	\$300	\$8,036,935	\$8,183,965	\$2,085,984	\$286,839	\$2,372,823

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

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

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

	Cash Balances June 30, 2012
Composition of Cash	
District Checking Accounts.....	\$2,364,229
Activity Checking Accounts.....	71,229
Activity and Scholarship Certificates of Deposit.....	12,911
Petty Cash.....	1,500
Total Cash	2,449,869
Agency Funds per Statement 4	(77,046)
Total Reporting Entity.....	<u>\$2,372,823</u>

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

CHETOPA – ST. PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement of Chetopa – St. Paul Unified School District #505, Chetopa, Kansas, 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 policies 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 Chetopa – St. Paul Unified School District #505 (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. The 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 these financial statements.

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 Chetopa – St. Paul Unified School District #505:

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 Funds - 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 Projects Fund – to account for major construction projects which are financed by the issuance of bonds by the District.

FIDUCIARY FUNDS

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.

Basis of Presentation - Statutory Basis Financial Statements

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. In addition, state aid for the current fiscal year which is received after June 30, is recognized as a receipt in the current fiscal year. For an interfund transaction, 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 interfund 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 or services, and are usually evidenced by a purchase order or written contract.

The District has obtained a waiver from accounting principles generally accepted in the United States of America, which allows the District to revert to the statutory basis of accounting.

Departures From Accounting Principles Generally Accepted in the United States of America

The basis of presentation 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. General fixed assets that account for the land, building and equipment owned by the District are not recorded in the financial statements.

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) 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 General Fund and Supplemental General Fund budgets were reduced to the legal maximum by the Kansas Department of Education.

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

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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the Contingency Reserve, Textbook Rental and Capital Project Funds. In addition legal operating budgets are not required for grant or 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.

Cash and Investments

Cash and investments include money market checking accounts, certificates of deposit, and repurchase agreements. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

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

Compensated Absences

Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 20 days a year. Employees are allowed to accumulate and carry forward unused vacation benefits. The amount payable for these benefits at June 30, 2012, is not material.

Employees can accrue from 10 to 12 days of sick leave each year. Up to 80 days of unused sick time may be accumulated and carried over. Upon retirement certified staff with more than 5 years experience with the District are paid for accumulated sick leave at the rate of ranging from 25-100% of the substitute teacher pay rate based upon their years of service to the District. The current substitute rate is \$90 per day.

The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right 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 determined a liability for vacation or sick 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 this statement shows, there were no apparent violations of the 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.

3. CASH IN BANK AND DEPOSITORY SECURITY (Continued)

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

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

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

At June 30, 2012 the District's carrying amount of deposits was \$2,449,869 and the bank balance was \$2,552,509. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$288,435 was covered by federal depository insurance. The remaining bank balance of \$2,264,074 was collateralized with pledged securities held in the Bank's account with a market value of \$2,996,473. Details are shown in the table below.

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.

FINANCIAL INSTITUTIONS

<u>RISK CATEGORIES</u>	<u>CHETOPA STATE BANK</u>	<u>EXCHANGE STATE BANK</u>	<u>TOTALS</u>
(1) FDIC Insurance	\$ 251,597	\$ 36,838	\$ 288,435
(1) Collateralized with pledged securities held in the District's account	-	-	-
(2) Collateralized with pledged securities in Bank's account	2,264,074	-	2,264,074
(3) Uncollateralized	-	-	-
TOTAL BANK BALANCES	\$ 2,515,671	\$ 36,838	\$ 2,552,509
Total Pledged Securities	\$ 2,996,473	\$ -	\$ 2,996,473

4. **PENSION PLAN**

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

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for employees hired before July 1, 2009. For employees hired after that date, the employee contribution rate is 6% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. State law sets a limitation on annual increases in the contribution rates. For fiscal year ended June 30, 2012 the State of Kansas contributes 9.77% of covered payroll. Kansas' contributions to KPERS for school municipality employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the statutory required contributions for each year. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010 were \$283,974, \$275,311, and \$243,755

The District offered an early retirement incentive in 2011-2012. This incentive calls for KPER's eligible employees that retire to receive a payment of \$5,000 in the first year after retirement and \$2,500 in the second year. In addition, retirees will receive up to \$4,800 a year for five years in health insurance benefits. Payments to former employees in the fiscal year amounted to \$20,628. The District is committed to pay benefits to retirees as scheduled below:

<u>Fiscal Year</u> <u>Ending</u>	<u>Amount</u>
June 30, 2013	\$ 50,828
June 30, 2014	29,200
June 30, 2015	19,200
June 30, 2016	19,200
June 30, 2017	19,200

5. **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 years.

6. CONTINGENCIES

In the normal course of operations, the District participates in various federal or state grant programs from year to year. The grant programs are often subject to additional audits by agents of the grant agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

7. TRANSFERS

FROM	TO	STATUTORY AUTHORITY	AMOUNT
General	Special Education	KSA 72-6420	\$ 497,987
General	K-12 At Risk	KSA 72-6414a	436,212
General	Virtual Education	KSA 72-8250	48,500
General	Vocational Education	KSA 72-6421	45,000
General	4 Year Old at Risk	KSA 72-6414b	10,000
Supplemental General	Professional Development	KSA 72-9609	5,000
Supplemental General	Food Service	KSA 72-6424	18,000
Supplemental General	Special Education	KSA 72-6420	149,881
Supplemental General	Vocational Ed	KSA 72-6421	60,000
Supplemental General	4 Year Old at Risk	KSA 72-6414b	25,000
Contingency Reserve	General	2011 SB111	175,000

8. POST EMPLOYMENT BENEFITS

Participation in Group Health Insurance Plan

As provided by K.S.A. 12-5050, the District allows retirees to participate in the group health insurance plan until they reach age 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.

9. 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.

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 which for the current fiscal year which is received after June 30, is now included as revenue and cash in the current fiscal year. This change also caused the District's total unencumbered cash to be restated. Listed below are details of the amounts which changed:

	<u>Original Amount</u>	<u>Change</u>	<u>Restated Amount</u>
General Fund	\$ (392,592)	\$ 392,592	\$ -
Supplemental General Fund	(5,007)	48,744	43,737
Total District	1,791,379	441,336	2,232,715

11. LONG TERM DEBT OBLIGATIONS

Attached are schedules detailing the long-term debt and its maturity.

Schedule of Changes in Long-Term Debt

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of		Balances Beginning of Year	Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
				Final Maturity	Year					
General Obligation Refunding Bonds Series 2007	4.375-4.75%	8/15/2007	\$8,500,000	10/1/2037	\$8,450,000	\$	-	\$75,000	\$8,375,000	\$396,397
Qualified Zone Academy Bonds	0.00%	10/1/2003	949,355	10/1/2013	284,806	-	-	94,935	189,871	-
					<u>\$8,734,806</u>	<u>\$</u>	<u>-</u>	<u>\$169,935</u>	<u>\$8,564,871</u>	<u>\$396,397</u>

11. LONG TERM DEBT OBLIGATIONS (Continued)

Schedule of Maturities in Long-Term Debt

	2013	2014	2015	2016	2017	2018-2022	2023-2027	2028-2032	2033-2037	2038-2042	Totals
PRINCIPAL											
General Obligation Bonds											
Series 2007	\$ 80,000	\$ 100,000	\$ 100,000	\$ 115,000	\$ 130,000	\$ 675,000	\$ 1,260,000	\$ 670,000	\$ 2,180,000	\$ 3,065,000	\$ 8,375,000
Qualified Zone Academy Bonds	94,935	94,936	-	-	-	-	-	-	-	-	189,871
Total Principal	174,935	194,936	100,000	115,000	130,000	675,000	1,260,000	670,000	2,180,000	3,065,000	8,564,871
INTEREST											
General Obligation Refunding											
Series 2007	393,006	389,069	384,694	379,991	374,631	1,795,075	1,548,738	1,261,600	779,713	72,794	7,379,311
Qualified Zone Academy Bonds	-	-	-	-	-	-	-	-	-	-	-
Total Interest	393,006	389,069	384,694	379,991	374,631	1,795,075	1,548,738	1,261,600	779,713	72,794	7,379,311
Total Principal and Interest	\$ 567,941	\$ 584,005	\$ 484,694	\$ 494,991	\$ 504,631	\$ 2,470,075	\$ 2,808,738	\$ 1,931,600	\$ 2,959,713	\$ 3,137,794	\$ 15,944,182

SUPPLEMENTAL INFORMATION

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	Current Year Budget	
GOVERNMENTAL TYPE FUNDS							
General Fund	\$3,999,164	(\$240,678)	\$27,084	\$3,785,570	\$3,785,570		-
Special Revenue Funds							
Supplemental General	1,294,112	(44,685)	94,175	1,343,602	1,343,602		-
4 Yr Old At Risk	45,446	-	-	45,446	34,435		11,011
K -12 At Risk	546,992	-	-	546,992	437,006		109,986
Virtual Education	92,331	-	-	92,331	48,117		44,214
Capital Outlay	918,456	-	-	918,456	123,669		794,787
Driver Education	37,275	-	-	37,275	8,891		28,384
Food Service	403,681	-	-	403,681	266,899		136,782
Professioanl Development	49,932	-	-	49,932	12,913		37,019
Summer School	36,228	-	-	36,228	-		36,228
Special Education	978,130	-	-	978,130	657,761		320,369
Vocational Education	174,289	-	-	174,289	108,660		65,629
KPERS Special Retirement	402,767	-	-	402,767	347,302		55,465
Debt Service Funds							
Bond and Interest	471,500	-	-	471,500	471,397		103

\$9,450,303

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	\$218,645	\$205,802	\$12,843
Delinquent tax	9,124	9,020	104
Mineral tax	374	-	374
Reimbursement	27,084	-	27,084
State Sources			
General aid	2,861,679	3,005,044	(143,365)
Special ed aid	491,887	581,680	(89,793)
Federal Sources			
Education Jobs Fund	1,777	-	1,777
ARRA Stabilization	-	-	-
Operating transfer from:			
Contingency Reserve	175,000	197,618	(22,618)
Total Cash Receipts	<u>3,785,570</u>	<u>\$3,999,164</u>	<u>(\$190,976)</u>
Expenditures			
Instruction	1,799,404	\$1,700,728	(\$98,676)
Support Services			
Student Support	14,142	-	(14,142)
Instructional Support	81,586	87,000	5,414
General Administration	135,401	137,000	1,599
School Administration	77,842	33,000	(44,842)
Operations and Maintenance	369,945	531,500	161,555
Transportation	174,615	149,000	(25,615)
Other Supplemental Service	94,936	140,936	46,000
Operating transfers to:			
Vocational Education	45,000	40,000	(5,000)
Capital Outlay	-	-	-
Food Service	-	-	-
Professional Development	-	-	-
Special Education	497,987	585,000	87,013
4 Yr Old At Risk	10,000	20,000	10,000
K-12 At Risk	436,212	515,000	78,788
Contingency Reserve	-	-	-
Virtual Education	48,500	60,000	11,500
Adjustments to Budget For:			
Legal Max Budget Adjustment	-	(240,678)	(240,678)
Reimbursed Expenses	-	27,084	27,084
Total Expenditures	<u>3,785,570</u>	<u>\$3,785,570</u>	<u>-</u>
Subject to Budget			
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SUPPLEMENTAL 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	\$425,922	\$445,405	(\$19,483)
Delinquent tax	16,678	15,605	1,073
Motor vehicle tax	71,741	79,438	(7,697)
Reimbursements	94,175	-	94,175
State Sources			
Supplemental aid	774,975	773,791	1,184
Federal Sources			
ARRA Stabilization	-	-	-
Total Cash Receipts	1,383,491	\$1,314,239	\$69,252
Expenditures			
Instruction	542,497	469,612	(\$72,885)
Support Services			
Student Support	79,279	91,500	12,221
Instructional Support	3,865	7,000	3,135
General Administration	129,113	170,000	40,887
School Administration	161,212	170,000	8,788
Operations & Maintenance	114,692	-	(114,692)
Transportation	-	-	-
Other Supplemental Services	55,063	-	(55,063)
Operating Transfers to Other Funds			
Professional Development	5,000	15,000	10,000
Virtual Education	-	15,000	15,000
Summer School	-	6,000	6,000
Food Service	18,000	40,000	22,000
Special Education	149,881	200,000	50,119
Textbook Rental	-	20,000	20,000
Drivers Education	-	-	-
4 Yr Old At Risk	25,000	-	(25,000)
K - 12 At Risk	-	-	-
Vocational Education	60,000	90,000	30,000
Adjustments to Budget For:			
Legal Max Budget Adjustment		(44,685)	(44,685)
Reimbursed Expenses		94,175	94,175
Total Expenditures			
Subject to Budget	1,343,602	\$1,343,602	-
Receipts Over (Under) Expenditures	39,889		
Unencumbered Cash, Beginning	43,737		
Unencumbered Cash, Ending	\$83,626		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
4 YEAR 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			
Interest	-	-	-
Operating Transfers from Other Funds			
Supplemental General	25,000	-	25,000
General	10,000	20,000	(10,000)
Total Cash Receipts	<u>35,000</u>	<u>\$20,000</u>	<u>\$15,000</u>
Expenditures			
Instructional Support	<u>34,435</u>	<u>\$45,446</u>	<u>\$11,011</u>
Total Expenditures	<u>34,435</u>	<u>\$45,446</u>	<u>\$11,011</u>
Receipts Over (Under) Expenditures	565		
Unencumbered Cash, Beginning	<u>25,446</u>		
Unencumbered Cash, Ending	<u>\$26,011</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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			
Miscellaneous	-	-	-
Operating Transfers from Other Funds			
General	436,212	515,000	(78,788)
Supplemental General	-	-	-
Total Cash Receipts	<u>436,212</u>	<u>\$515,000</u>	<u>(\$78,788)</u>
Expenditures			
Instruction	437,006	\$536,992	\$99,986
Instructional Support	-	10,000	10,000
Total Expenditures	<u>437,006</u>	<u>\$546,992</u>	<u>\$109,986</u>
Receipts Over (Under) Expenditures	(794)		
Unencumbered Cash, Beginning	<u>31,992</u>		
Unencumbered Cash, Ending	<u>\$31,199</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505**CHETOPA, KANSAS****VIRTUAL 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			
Operating Transfers from Other Funds			
General	\$48,500	\$60,000	(\$11,500)
Supplemental General	-	15,000	(15,000)
Total Cash Receipts	<u>48,500</u>	<u>\$75,000</u>	<u>(\$26,500)</u>
Expenditures			
Instruction	41,614	\$92,331	\$50,717
Instruction Support	2,501	-	(\$2,501)
School Administration	4,002	-	(\$4,002)
Total Expenditures	<u>48,117</u>	<u>\$92,331</u>	<u>\$44,214</u>
Receipts Over (Under) Expenditures	383		
Unencumbered Cash, Beginning	<u>17,331</u>		
Unencumbered Cash, Ending	<u>\$17,714</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	\$2,714	\$2,065	\$649
Delinquent tax	2,082	1,641	441
Motor vehicle tax	7,278	8,049	(771)
Interest on idle funds	2,174	4,500	(2,326)
Other	142,984	50,000	92,984
State Sources			
State Aid	-	-	-
Operating Transfer from General Fund	-	-	-
Total Cash Receipts	<u>157,231</u>	<u>\$66,255</u>	<u>\$90,976</u>
Expenditures			
Instruction	2,380	\$37,271	\$34,891
Support Services	115,273	180,000	64,727
Facility Acquisition	6,016	701,185	695,169
Total Expenditures	<u>123,669</u>	<u>\$918,456</u>	<u>\$794,787</u>
Receipts Over (Under) Expenditures	33,562		
Unencumbered Cash, Beginning	855,201		
Prior Year Cancelled Encumbrances	-		
Unencumbered Cash, Ending	<u>\$888,763</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	\$2,093	-	\$2,093
State Sources			
State aid	3,478	2,960	518
Operating Transfer from Supplemental General Fund	-	-	-
Total Cash Receipts	<u>5,571</u>	<u>\$2,960</u>	<u>\$2,611</u>
Expenditures			
Instruction	8,058	\$29,000	\$20,942
Support Services			
Operations and Maintenance	833	8,275	7,442
Total Expenditures	<u>8,891</u>	<u>\$37,275</u>	<u>\$28,384</u>
Receipts Over (Under) Expenditures	(3,320)		
Unencumbered Cash, Beginning	<u>34,315</u>		
Unencumbered Cash, Ending	<u>\$30,995</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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			
Lunch and Breakfast Sales	\$51,014	\$70,050	(\$19,036)
Other	4,722	-	4,722
Interest on Idle Funds	-	-	-
State Sources			
Food service aid	2,901	2,730	171
Federal Sources			
Child nutrition aid	190,384	200,147	(9,763)
Fresh Fruits & Vegetables Grant	5,332	-	5,332
Operating Transfer from Other Funds			
General	-	-	-
Supplemental General	18,000	40,000	(22,000)
Total Cash Receipts	<u>272,353</u>	<u>\$312,927</u>	<u>(\$40,574)</u>
Expenditures			
Support Services			
Operations and Maintenance	-	-	-
Operation of Non-			
Instructional Services			
Food Service Operations	266,899	403,681	136,782
Total Expenditures	<u>266,899</u>	<u>\$403,681</u>	<u>\$136,782</u>
Receipts Over (Under) Expenditures	5,453		
Unencumbered Cash, Beginning	90,754		
Prior Year Cancelled Encumbrance	-		
Unencumbered Cash, Ending	<u>\$96,207</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
PROFESSIONAL DEVELOPMENT 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	-	-	-
State Sources			
State Aid	-	-	-
Operating Transfer from General Fund	-	-	-
Supplemental General	5,000	15,000	(10,000)
Total Cash Receipts	5,000	\$15,000	(\$10,000)
Expenditures			
Support Services			
Instructional Support Staff	12,913	\$49,932	\$37,019
Total Expenditures	12,913	\$49,932	\$37,019
Receipts Over (Under) Expenditures	(7,913)		
Unencumbered Cash, Beginning	34,932		
Prior Year Cancelled Encumbrance	300		
Unencumbered Cash, Ending	\$27,319		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SUMMER SCHOOL 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			
Operating transfers from Supplemental General Fund	-	\$6,000	(\$6,000)
Total Cash Receipts	-	\$6,000	(\$6,000)
Expenditures			
Instruction	-	36,228	36,228
Total Expenditures	-	\$36,228	\$36,228
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	30,228		
Unencumbered Cash, Ending	\$30,228		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
SPECIAL 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	\$12,363	-	\$12,363
Operating Transfers from Other Funds			
General	497,987	585,000	(87,013)
Supplemental General	149,881	200,000	(50,119)
Total Cash Receipts	<u>660,231</u>	<u>\$785,000</u>	<u>(\$124,769)</u>
Expenditures			
Instruction	620,936	\$873,130	\$252,194
Support Services			
Transportation	36,825	105,000	68,175
Total Expenditures	<u>657,761</u>	<u>\$978,130</u>	<u>\$320,369</u>
Receipts Over (Under) Expenditures	2,469		
Unencumbered Cash, Beginning	<u>193,130</u>		
Unencumbered Cash, Ending	<u>\$195,599</u>		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505**CHETOPA, KANSAS****VOCATIONAL 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			
Miscellaneous Receipts	-	-	-
Operating Transfer from Supplemental General General Fund	60,000 45,000	90,000 40,000	(30,000) 5,000
Total Cash Receipts	105,000	\$130,000	(\$25,000)
Expenditures			
Instruction	108,660	\$174,289	\$65,629
Total Expenditures	108,660	\$174,289	\$65,629
Receipts Over (Under) Expenditures	(3,660)		
Unencumbered Cash, Beginning	44,289		
Prior Year Cancelled Encumbrance	-		
Unencumbered Cash, Ending	\$40,629		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505**CHETOPA, 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	\$347,302	\$402,767	(\$55,465)
Total Cash Receipts	347,302	\$402,767	(\$55,465)
Expenditures			
Instruction	270,896	\$307,000	\$36,104
Student Support	6,946	8,100	1,154
Instructional Support	13,892	8,500	(5,392)
General Administration	6,946	13,000	6,054
School Administration	13,892	20,000	6,108
Other Supplemental Services	3,473	4,000	527
Operations & Maintenance	13,892	22,167	8,275
Student Transportation Services	10,419	10,000	(419)
Food Service	6,946	10,000	3,054
Total Expenditures	347,302	\$402,767	\$55,465
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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>-</u>
Total Cash Receipts	<u>-</u>
Expenditures	
Operating Transfer to General Fund	<u>175,000</u>
Total Expenditures	<u>175,000</u>
Receipts Over (Under) Expenditures	(175,000)
Unencumbered Cash, Beginning	<u>449,416</u>
Unencumbered Cash, Ending	<u><u>\$274,416</u></u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	\$2,236
Operating transfers from	
Supplemental General Fund	<u>-</u>
Total Cash Receipts	<u>2,236</u>
Expenditures	
Instruction	<u>11,374</u>
Total Expenditures	<u>11,374</u>
Receipts Over (Under) Expenditures	(9,138)
Unencumbered Cash, Beginning	110,139
Prior Year Cancelled Encumbrance	<u>-</u>
Unencumbered Cash, Ending	<u>\$101,002</u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TITLE I 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	\$196,280
ARRA federal aid	-
	<u> </u>
Total Cash Receipts	<u>196,280</u>
Expenditures	
Instruction	191,296
General Administration	4,984
	<u> </u>
Total Expenditures	<u>196,280</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>-</u></u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
RURAL GRANT 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>\$28,600</u>
Total Cash Receipts	<u>28,600</u>
Expenditures	
Instruction	<u>28,600</u>
Total Expenditures	<u>28,600</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TITLE II A 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>\$19,594</u>
Total Cash Receipts	<u>19,594</u>
Expenditures	
Instruction	<u>19,594</u>
Total Expenditures	<u>19,594</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
TRC GRANT 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	
ARRA federal aid	\$1,443
Federal aid	<u>25,500</u>
Total Cash Receipts	<u>26,943</u>
Expenditures	
Instruction	<u>26,544</u>
Total Expenditures	<u>26,544</u>
Receipts Over (Under) Expenditures	399
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$399</u></u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
MINI-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	
Grants	<u>\$500</u>
Total Cash Receipts	<u>500</u>
Expenditures	
Instruction	<u>693</u>
Total Expenditures	<u>693</u>
Receipts Over (Under) Expenditures	(193)
Unencumbered Cash, Beginning	<u>4,818</u>
Unencumbered Cash, Ending	<u><u>\$4,625</u></u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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	\$140,732	\$135,761	\$4,971
Delinquent tax	4,928	4,775	153
Motor vehicle tax	17,152	18,930	(1,778)
Interest	-	-	-
Other		25,000	
State Sources			
State aid	259,268	251,514	7,754
Total Cash Receipts	452,081	\$435,980	\$11,101
Expenditures			
Debt Service			
Principal	75,000	\$75,000	-
Interest	396,397	396,400	3
Other	-	100	100
Total Expenditures	471,397	\$471,500	\$103
Receipts Over (Under) Expenditures	(19,316)		
Unencumbered Cash, Beginning	249,154		
Unencumbered Cash, Ending	\$229,838		

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
CAPITAL PROJECTS FUND

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

	Current Year Actual
Cash Receipts	
Local Sources	
Interest on idle funds	-
Reimbursements	-
Total Cash Receipts	-
Expenditures	
Instruction	6,621
Construction	-
Repair/Remodel Buildings	-
Total Expenditures	6,621
Receipts Over (Under) Expenditures	(6,621)
Unencumbered Cash, Beginning	6,621
Unencumbered Cash, Ending	-

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
APTUS GRANT 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	
Miscellaneous	<u>-</u>
Total Cash Receipts	<u>-</u>
Expenditures	
Bond Principal	<u>-</u>
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>378</u>
Unencumbered Cash, Ending	<u><u>\$378</u></u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
LESSLEY SCHOLARSHIP FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Local Sources	
Donations	\$17,084
Interest	-
Total Cash Receipts	17,084
Expenditures	
Scholarships	19,000
Total Expenditures	19,000
Receipts Over (Under) Expenditures	(1,916)
Unencumbered Cash, Beginning	5,385
Unencumbered Cash, Ending	\$3,469

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, 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				
Chetopa High School	\$42,888	\$69,366	\$79,992	\$32,263
St Paul High School	42,215	87,866	85,298	44,783
Totals	<u>\$85,103</u>	<u>\$157,233</u>	<u>\$165,290</u>	<u>\$77,046</u>

CHETOPA - ST PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS

DISTRICT ACTIVITY FUNDS

Summary Schedule 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
Chetopa High School	\$5,313	\$29,284	\$31,204	\$3,393	-	\$3,393
St Paul High School	135	22,872	22,833	174	-	174
Total Gate Receipts	5,448	52,156	54,037	3,567	-	3,567
Totals	\$5,448	\$52,156	\$54,037	\$3,567	-	\$3,567

CHETOPA - ST. PAUL UNIFIED SCHOOL DISTRICT #505

CHETOPA, KANSAS

CHETOPA 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>				
Autograph Club	\$404.38	-	-	\$404.38
Spanish	577.48	-	-	577.48
College Book Fund	271.80	300.00	174.90	396.90
JH Play	500.00	823.55	88.88	1,234.67
Class of '09	-	-	-	-
Class of '10	-	-	-	-
Class of '11	-	-	-	-
Class of '12	3,407.37	4,930.76	8,338.13	0.00
Class of '13	1,363.82	7,816.60	7,721.87	1,458.55
Class of '14	854.59	1,577.73	141.32	2,291.00
Class of '15	901.99	1,270.03	851.19	1,320.83
Class of '16	1,755.31	4,227.64	5,695.27	287.68
Junior High Cheerleaders	1,063.67	465.35	1,401.62	127.40
HS Cheerleaders	250.78	2,130.42	1,998.27	382.93
Pep Club	-	-	-	-
Yearbook	2,096.84	4,913.98	2,507.25	4,503.57
FCCLA	526.06	249.50	326.16	449.40
Shop	595.20	275.00	275.00	595.20
Music	633.07	365.20	355.25	643.02
STUCO	1,170.08	806.48	151.62	1,824.94
Drama	-	5.00	5.00	-
FFA	19,883.28	33,872.88	45,065.91	8,690.25
General	2,591.67	4,066.76	3,507.40	3,151.03
Science Club	364.09	-	-	364.09
Elementary Book Fund	410.22	-	-	410.22
Staff Coffee Club	-	889.55	536.37	353.18
Varsity Club	425.48	-	425.48	-
National Honor Society	779.94	145.00	200.58	724.36
After School Program Fundraising	1,830.28	-	-	1,830.28
FBLA	230.77	235.00	224.63	241.14
Totals - Cash Basis	42,888.17	69,366.43	79,992.10	32,262.50
<u>District Activity Funds</u>				
Activity Fees	2,750.30	3,142.75	3,147.25	2,745.80
Scholars Bowl	-	-	-	-
Lunch Account	-	-	-	-
Athletics	2,562.75	26,141.02	28,057.01	646.76
Total - Cash Basis	5,313.05	29,283.77	31,204.26	3,392.56
GRAND TOTALS (MEMORANDUM ONLY)	\$48,201.22	\$98,650.20	\$111,196.36	\$35,655.06

CHETOPA - ST. PAUL UNIFIED SCHOOL DISTRICT #505
CHETOPA, KANSAS
ST. PAUL 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				
Student Activity	32.51	1,446.89	1,064.53	414.87
Band	155.78	260.00	196.01	219.77
Teacher Fund	-	152.80	152.80	-
Scholarship	20,819.23	9,589.70	9,305.36	21,103.57
Kidz	1,725.18	1,050.00	2,250.18	525.00
Book Fair	317.69	8.00	228.99	96.70
Elementary Library Book Fund	231.64	1,289.21	1,520.85	-
Elem. Teacher fund	2,208.09	4,699.90	4,053.77	2,854.22
SFA Books	0.37	560.08	357.75	202.70
Weight Room	35.40	-	35.40	-
JH Prep	165.40	440.00	422.56	182.84
HS Prep	375.93	1,302.25	884.98	793.20
STUCO	1,616.20	2,475.50	3,362.15	729.55
FBLA	2,613.70	1,589.53	2,059.03	2,144.20
Stand	33.92	-	-	33.92
Forensics	111.25	167.00	178.23	100.02
Counselor	400.00	1,093.68	-	1,493.68
NHS	-	-	-	-
FFA	4,787.78	17,800.75	18,103.64	4,484.89
Scholars Bowl	-	240.00	70.00	170.00
General	-	6,485.35	5,801.55	683.80
Vo-Ag	-	2,354.91	864.85	1,490.06
Sales Tax	-	-	-	-
Class of '16	-	5,077.00	4,627.10	449.90
Class of '12	1,125.77	-	906.19	219.58
Class of '13	3,408.02	5,655.50	7,067.45	1,996.07
Class of '14	1,783.08	6,034.70	3,638.10	4,179.68
Class of '15	-	4,723.66	4,723.66	-
Sports Pictures	267.65	918.00	970.86	214.79
Annual	-	12,451.78	12,451.78	-
Total - Cash Basis	42,214.59	87,866.19	85,297.77	44,783.01
<u>District Activity Funds</u>				
Lunch	-	34,525.51	34,525.51	-
Textbooks	-	1,831.00	1,831.00	-
Athletics	135.00	22,872.05	22,832.95	174.10
Totals - Cash Basis	135.00	22,872.05	22,832.95	174.10
 GRAND TOTALS (MEMORANDUM ONLY)				
	\$42,349.59	\$110,738.24	\$108,130.72	\$44,957.11