

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511  
ATTICA, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2012**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
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**JUNE 30, 2012**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Attica Unified School District No. 511  
Attica, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended **June 30, 2012**.

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Board of Education  
Attica Unified School District No. 511**

As described in Note 1 of the financial statement, the financial statement is prepared by **Attica Unified School District No. 511, Attica, Kansas** to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the significance of the matter discussed in the preceding paragraph the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2012**, or the changes in its financial position and cash flows for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 2012**, and the aggregate cash receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The summary of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, individual funds schedules of cash receipts and expenditures-actual, and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents as listed in the table of contents) are presented for analysis and are not a required part of the regulatory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures 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 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.

**Board of Education**  
**Attica Unified School District No. 511**

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures-actual and budget and schedule of cash receipts and disbursements-agency funds (Supplementary Information as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated August 30, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such statement to the 2011 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.



Busby Ford & Reimer, LLC  
September 6, 2012

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 1,386,431	\$ 1,383,365	\$ 3,066	\$ 114,618	\$ 117,684
Special Purpose Funds							
Supplemental General	112,801	0	290,145	402,946	0	19,373	19,373
At Risk (K-12)	5,000	0	100,138	100,138	5,000	1,654	6,654
Capital Outlay	435,878	0	327,787	250,054	513,611	674	514,285
Driver Training	9,896	0	4,759	4,098	10,557	296	10,853
Food Service	20,199	0	112,724	114,940	17,983	1,498	19,481
Parent Education	7,090	0	29,159	16,531	19,718	0	19,718
Special Education	31,491	0	267,922	264,413	35,000	63,732	98,732
Vocational Education	0	0	35,000	35,000	0	0	0
KPERS Contribution	0	0	106,106	106,106	0	0	0
Federal Funds	3,600	0	50,367	54,687	(720)	2,637	1,917
Gifts and Grants	3,006	0	15,782	15,850	2,938	0	2,938
Contingency Reserve	85,719	0	0	7,000	78,719	0	78,719
Textbook and Student Material							
Revolving	12,532	0	3,333	2,664	13,201	0	13,201
District Activity Funds	907	0	8,703	8,210	1,400	0	1,400
	<u>\$ 728,119</u>	<u>\$ 0</u>	<u>\$ 2,738,356</u>	<u>\$ 2,766,002</u>	<u>\$ 700,473</u>	<u>\$ 204,482</u>	<u>\$ 904,955</u>
Composition of Cash:						Checking Accounts	\$ 261,980
						Money Market Account	656,339
						Agency Funds	918,319
							(13,364)
							<u>\$ 904,955</u>

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

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Attica Unified School District No. 511** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Attica, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statements include all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

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

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at costs, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue, matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. General fixed assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, temporary notes, and compensated absences are not presented in the financial statements.

Budget and Tax Cycle

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

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

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

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

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds  
 Contingency Reserve Fund  
 District Activity Funds

Gifts and Grants Fund  
 Textbook and Student Material Revolving Fund

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

**Note 2 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$106,106. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 4 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						Total
	At Risk (K-12)	Driver Training	Food Service	Parent Education	Special Education	Vocational Education	
Transfer from:							
General Fund	\$ 95,138	\$ 0	\$ 11,784	\$ 6,575	\$ 188,037	\$ 35,000	\$ 336,534
Supplemental	5,000	3,500	19,869	0	78,732	0	107,101
General Fund	<u>\$ 100,138</u>	<u>\$ 3,500</u>	<u>\$ 31,653</u>	<u>\$ 6,575</u>	<u>\$ 266,769</u>	<u>\$ 35,000</u>	<u>\$ 443,635</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 5 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. 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 Government has no other policies that would further limit interest rate risk.

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

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

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may 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 \$918,319 and the bank balance was \$970,418. The bank balance is held by one bank. Of the bank balance, \$500,000 was covered by depository insurance, and the remaining \$470,418 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 6 - Postemployment Benefits:**

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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 government under this program.

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 7 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% 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. Kansas contributed 9.77% of covered payroll for the year ended June 30, 2012. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011 and 2010 were \$298,635,383, \$253,834,044 and \$248,468,186 respectively, equal to the required contributions for each year.

**Note 8 - Contingencies:**

Grant Programs

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

Risk Management

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

**Note 9 - Reimbursed Expenses:**

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

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2012**

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through September 6, 2012, the date which the financial statements were available to be issued.

**Note 11 - Beginning Unencumbered Cash:**

For prior periods K.S.A. 72-6417(d) required the school district to record any payment of general state aid that was due to be paid during the month of June and was paid to the school district after June 30, as a receipt for the school year ending June 30. The previous statutory basis of accounting required the payment to be recorded when received. For years ending on or after June 30, 2012, the current regulatory basis includes such payments as received for the school year ending June 30. Beginning unencumbered cash has been restated to reflect such payments for June 30, 2011. The following reconciles the balances previously reported with the restated amounts:

	6/30/2011		6/30/2011
	Balance		Balance
	Previously	July State Aid	Balance
	Reported	Payment	Restated
General Fund	\$ (65,168)	\$ 65,168	\$ 0

## **SUPPLEMENTARY INFORMATION**

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Favorable (Unfavorable)
General Fund	\$ 1,366,848	\$ (5,292)	\$ 21,809	\$ 1,383,365	\$ 1,383,365	\$ 0
Special Purpose Funds						
Supplemental General	455,451	0	0	455,451	402,946	52,505
At Risk (K-12)	145,000	0	0	145,000	100,138	44,862
Capital Outlay	597,294	0	0	597,294	250,054	347,240
Driver Training	10,636	0	0	10,636	4,098	6,538
Food Service	144,356	0	0	144,356	114,940	29,416
Parent Education	45,902	0	0	45,902	16,531	29,371
Special Education	269,585	0	0	269,585	264,413	5,172
Vocational Education	35,000	0	0	35,000	35,000	0
KPERS Contribution	117,035	0	0	117,035	106,106	10,929
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	54,687	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	15,850	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,000	XXXXXXXXXX
Textbook and Student Material	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,664	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,210	XXXXXXXXXX
	\$ 3,187,107	\$ (5,292)	\$ 21,809	\$ 3,203,624	\$ 2,766,002	\$ 526,033

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
<b>Cash Receipts</b>				
Local Sources	\$ 271,558	\$ 316,322	\$ 377,685	\$ (61,363)
State Sources	1,032,260	1,069,486	989,163	80,323
Federal Sources	66,112	623	0	623
	<u>1,369,930</u>	<u>1,386,431</u>	<u>\$ 1,366,848</u>	<u>\$ 19,583</u>
<b>Expenditures</b>				
Instruction	719,742	731,805	\$ 724,515	\$ (7,290)
Student Support Services	15,825	11,988	13,250	1,262
Instructional Support Staff	325	59	0	(59)
General Administration	103,647	104,185	101,200	(2,985)
School Administration	49,466	47,159	47,650	491
Operations & Maintenance	68,944	73,911	66,660	(7,251)
Operations & Maintenance				
Transportation	4,250	4,200	4,200	0
Student Transportation Services	59,741	72,024	55,830	(16,194)
Other Supplemental Services	3,733	0	0	0
Community Service Operations	3,000	1,500	3,000	1,500
Transfers	341,257	336,534	350,543	14,009
Adjustment to Comply With Legal Max	0	0	(5,292)	(5,292)
Adjustment for Qualifying Budget Credits	0	0	21,809	21,809
	<u>1,369,930</u>	<u>1,383,365</u>	<u>\$ 1,383,365</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	3,066		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 3,066</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 271,745	\$ 230,910	\$ 289,018	\$ (58,108)
County Sources	17,646	19,001	14,847	4,154
State Sources	0	40,234	38,785	1,449
	<u>289,391</u>	<u>290,145</u>	<u>\$ 342,650</u>	<u>\$ (52,505)</u>
Expenditures				
Instruction	89,768	84,104	\$ 145,000	\$ 60,896
Student Support Services	950	7,710	5,000	(2,710)
Instructional Support Staff	821	2,603	0	(2,603)
General Administration	65,355	78,822	76,451	(2,371)
School Administration	5,321	27,841	6,000	(21,841)
Operations & Maintenance	88,866	93,137	103,000	9,863
Student Transportation Services	0	1,628	0	(1,628)
Transfers	85,509	107,101	120,000	12,899
	<u>336,590</u>	<u>402,946</u>	<u>\$ 455,451</u>	<u>\$ 52,505</u>
Receipts Over (Under) Expenditures	(47,199)	(112,801)		
Unencumbered Cash, Beginning	160,000	112,801		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 112,801</u>	<u>\$ 0</u>		



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**

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

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

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 98,635	\$ 100,138	\$ 140,000	\$ (39,862)
	<u>98,635</u>	<u>100,138</u>	<u>140,000</u>	<u>\$ (39,862)</u>
Expenditures				
Instruction	53,294	55,512	\$ 83,500	\$ 27,988
Student Support Services	10,744	10,708	12,450	1,742
Instructional Support Staff	24,603	24,627	25,800	1,173
School Administration	11,261	9,291	18,250	8,959
Other Supplemental Services	3,733	0	0	0
Operations & Maintenance	0	0	5,000	5,000
	<u>103,635</u>	<u>100,138</u>	<u>\$ 145,000</u>	<u>\$ 44,862</u>
Receipts Over (Under) Expenditures	(5,000)	0		
Unencumbered Cash, Beginning	10,000	5,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 5,000</u>	<u>\$ 5,000</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 57,002	\$ 323,801	\$ 158,314	\$ 165,487
County Sources	4,028	3,986	3,102	884
	<u>61,030</u>	<u>327,787</u>	<u>\$ 161,416</u>	<u>\$ 166,371</u>
Expenditures				
Instruction	3,425	2,572	\$ 120,000	\$ 117,428
Student Support Services	0	0	30,000	30,000
Instructional Support Staff	0	0	30,000	30,000
General Administration	0	0	28,000	28,000
School Administration	0	0	25,294	25,294
Central Services	0	0	25,000	25,000
Operations & Maintenance	7,710	19,915	50,000	30,085
Transportation	0	2,164	50,000	47,836
Other Support Services	0	0	50,000	50,000
Facility Acquisition & Construction Services	49,547	225,403	189,000	(36,403)
	<u>60,682</u>	<u>250,054</u>	<u>\$ 597,294</u>	<u>\$ 347,240</u>
Receipts Over (Under) Expenditures	348	77,733		
Unencumbered Cash, Beginning	435,530	435,878		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 435,878</u>	<u>\$ 513,611</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Driver Training Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,000	\$ 225	\$ 0	\$ 225
State Sources	592	1,034	740	294
Transfers	0	3,500	0	3,500
	<u>1,592</u>	<u>4,759</u>	<u>\$ 740</u>	<u>\$ 4,019</u>
Expenditures				
Instruction	1,797	1,616	\$ 3,706	\$ 2,090
School Administration	0	2,166	2,210	44
Vehicle Operations, Maintenance Services	350	316	4,720	4,404
	<u>2,147</u>	<u>4,098</u>	<u>\$ 10,636</u>	<u>\$ 6,538</u>
Receipts Over (Under) Expenditures	(555)	661		
Unencumbered Cash, Beginning	10,451	9,896		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	<u>\$ 9,896</u>	<u>\$ 10,557</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 35,293	\$ 38,675	\$ 36,550	\$ 2,125
State Sources	893	923	697	226
Federal Sources	38,418	41,473	36,910	4,563
Transfers	37,362	31,653	50,000	(18,347)
	<u>111,966</u>	<u>112,724</u>	<u>\$ 124,157</u>	<u>\$ (11,433)</u>
Expenditures				
Operations & Maintenance	19,013	20,509	\$ 42,156	\$ 21,647
Food Service Operations	90,899	94,431	102,200	7,769
	<u>109,912</u>	<u>114,940</u>	<u>\$ 144,356</u>	<u>\$ 29,416</u>
Receipts Over (Under) Expenditures	2,054	(2,216)		
Unencumbered Cash, Beginning	18,145	20,199		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 20,199</u>	<u>\$ 17,983</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Parent Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 22,584	\$ 30,112	\$ (7,528)
Transfers	8,648	6,575	8,700	(2,125)
	<u>8,648</u>	<u>29,159</u>	<u>\$ 38,812</u>	<u>\$ (9,653)</u>
Expenditures				
Student Support Services	18,351	16,239	\$ 40,462	\$ 24,223
Instructional Support Staff	3,227	292	5,440	5,148
Other Supplemental Services	<u>1,873</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>23,451</u>	<u>16,531</u>	<u>\$ 45,902</u>	<u>\$ 29,371</u>
Receipts Over (Under) Expenditures	(14,803)	12,628		
Unencumbered Cash, Beginning	21,893	7,090		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7,090</u>	<u>\$ 19,718</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,276	\$ 1,153	\$ 1,250	\$ (97)
Transfers	<u>237,279</u>	<u>266,769</u>	<u>236,843</u>	<u>29,926</u>
	<u>238,555</u>	<u>267,922</u>	<u>\$ 238,093</u>	<u>\$ 29,829</u>
Expenditures				
Instruction	224,605	235,728	\$ 236,891	\$ 1,163
General Administration	6,495	6,497	6,550	53
School Administration	0	12,500	13,659	1,159
Operations & Maintenance	12,991	9,688	12,485	2,797
Student Transportation Services	<u>9,315</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>253,406</u>	<u>264,413</u>	<u>\$ 269,585</u>	<u>\$ 5,172</u>
Receipts Over (Under) Expenditures	(14,851)	3,509		
Unencumbered Cash, Beginning	46,342	31,491		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 31,491</u>	<u>\$ 35,000</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>Vocational Education Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 34,842	\$ 35,000	\$ 35,000	\$ 0
	<u>34,842</u>	<u>35,000</u>	<u>\$ 35,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	34,842	35,000	\$ 35,000	\$ 0
	<u>34,842</u>	<u>35,000</u>	<u>\$ 35,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Favorable (Unfavorable)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 63,262	\$ 106,106	\$ 117,035	\$ (10,929)
	<u>63,262</u>	<u>106,106</u>	<u>\$ 117,035</u>	<u>\$ (10,929)</u>
Expenditures				
Instruction	42,386	72,152	\$ 79,584	\$ 7,432
Student Support Services	2,530	4,244	4,681	437
Instructional Support Staff	1,265	2,122	2,341	219
General Administration	5,694	8,489	9,363	874
School Administration	3,796	5,305	5,852	547
Operations and Maintenance	3,163	6,367	7,022	655
Student Transportation Services	2,530	4,244	4,681	437
Other Supplemental Services	1,265	0	0	0
Food Service Operations	633	3,183	3,511	328
	<u>63,262</u>	<u>106,106</u>	<u>\$ 117,035</u>	<u>\$ 10,929</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		



**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES – ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 53,180	\$ 50,367
	<u>53,180</u>	<u>50,367</u>
Expenditures		
Instruction	46,371	51,438
General Administration	<u>3,247</u>	<u>3,249</u>
	<u>49,618</u>	<u>54,687</u>
Receipts Over (Under) Expenditures	3,562	(4,320)
Unencumbered Cash, Beginning	38	3,600
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 3,600</u>	<u>\$ (720)</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES – ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Gifts and Grants Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 8,463	\$ 15,782
	<u>8,463</u>	<u>15,782</u>
Expenditures		
Instruction	<u>6,457</u>	<u>15,850</u>
	<u>6,457</u>	<u>15,850</u>
Receipts Over (Under) Expenditures	2,006	(68)
Unencumbered Cash, Beginning	1,000	3,006
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 3,006</u>	<u>\$ 2,938</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES – ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 0
	<u>0</u>	<u>0</u>
Expenditures	<u>0</u>	<u>7,000</u>
Receipts Over (Under) Expenditures	0	(7,000)
Unencumbered Cash, Beginning	85,719	85,719
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 85,719</u>	<u>\$ 78,719</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES – ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)**

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,458	\$ 3,333
Transfers	10,000	0
	<u>13,458</u>	<u>3,333</u>
Expenditures		
Instruction	15,033	2,664
	<u>15,033</u>	<u>2,664</u>
Receipts Over (Under) Expenditures	(1,575)	669
Unencumbered Cash, Beginning	14,107	12,532
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 12,532</u>	<u>\$ 13,201</u>

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**AGENCY FUNDS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Attica High School				
Student Council	\$ 191	\$ 4,111	\$ 2,471	\$ 1,831
High School Cheerleaders	1,298	3,154	4,207	245
Jr High Cheerleaders	632	4,258	3,397	1,493
Junior Concessions	0	14,179	14,179	0
Honor Society	469	1,653	1,534	588
Service Learning	553	547	456	644
Class of 2008	253	0	253	0
Class of 2009	681	0	681	0
Class of 2010	487	0	487	0
Class of 2011	154	0	154	0
Class of 2012	6,864	691	7,447	108
Class of 2013	1,885	7,619	7,553	1,951
Class of 2014	1,921	2,374	1,849	2,446
Class of 2015	527	4,061	2,623	1,965
Class of 2016	112	843	380	575
Class of 2017	0	125	23	102
Band Trip	0	5,556	4,265	1,291
Pre School Fund	0	200	200	0
HS Boys BB Fundraiser	0	262	137	125
	<u>\$ 16,027</u>	<u>\$ 49,633</u>	<u>\$ 52,296</u>	<u>\$ 13,364</u>

ATTICA UNIFIED SCHOOL DISTRICT NO. 511  
DISTRICT ACTIVITY FUNDS  
STATEMENT OF CASH RECEIPTS, EXPENDITURES,  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
FOR THE YEAR ENDED JUNE 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Outstanding Encumbrances	and Accounts Payable	
High School								
Gate Receipts	\$ 0	\$ 0	\$ 7,412	\$ 7,412	\$ 0	\$ 0	\$ 0	0
School Play	181	0	213	255	139	0	0	139
Principal's Fund	726	0	1,078	543	1,261	0	0	1,261
	<u>\$ 907</u>	<u>\$ 0</u>	<u>\$ 8,703</u>	<u>\$ 8,210</u>	<u>\$ 1,400</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,400</u>

## **FEDERAL AWARD INFORMATION**

**ATTICA UNIFIED SCHOOL DISTRICT NO. 511**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Unencumbered	
			Cash 7-1-11	Receipts	Expenditures	Cash 6-30-12
Department of Education						
Rural Education Achievement Program	84.358	\$ 18,554	\$ 0	\$ 18,554	\$ 18,554	\$ 0
(Passes Through Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	7,884				
National School Lunch Program	10.555	33,589				
		41,473	0	41,473	41,473	0
Department of Education						
Title I Low Income	84.010	27,649	3,190	27,649	30,839	0
Title II-A Teacher Quality	84.367	4,884	410	4,164	5,294	(720)
Education Jobs Fund	84.410	623	0	623	623	0
		33,156	3,600	32,436	36,756	(720)
Total Federal Awards		\$ 93,183	\$ 3,600	\$ 92,463	\$ 96,783	\$ (720)