

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**FINANCIAL STATEMENT**

**FISCAL YEAR ENDED JUNE 30, 2013**

Unified School District Number 275  
Winona, Kansas

Fiscal Year Ended June 30, 2013

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District Number 275  
Box 97  
Winona, Kansas 67764

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Triplains USD 275, Winona, Kansas, a Municipality, as of and for the year ended June 30, 2013, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

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.

### *Auditors' Responsibility*

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 require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is 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 auditors' 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 audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Triplains USD 275 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.

### *Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" 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 Triplains USD 275 as of June 30, 2013, or changes in financial position and cash flows thereof for the year then ended.

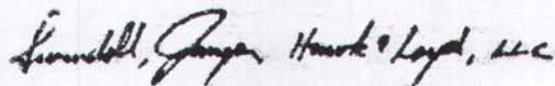
### *Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Triplains USD 275 as of June 30, 2013, and the aggregate 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.

### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2013 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures—actual and budget, individual fund schedules of regulatory basis receipts and expenditures—actual and budget, schedule of regulatory basis receipts and expenditures—agency funds, schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2013 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 2013 basic financial statement. The 2013 information has been subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic 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 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2012 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2012 basic financial statement upon which we rendered an unqualified opinion dated October 1, 2012. The 2012 basic financial statement 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 2012 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 2012 basic financial statement. The 2012 comparative information was subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 comparative information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.



Certified Public Accountants

August 20, 2013

Unified School District Number 275  
Winona, Kansas

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

Regulatory Basis

For the Year Ended June 30, 2013

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>GENERAL FUNDS</b>						
General	\$ -	\$ 987,761	\$ 985,815	\$ 1,946	\$ -	\$ 1,946
Supplemental General	23,948	332,675	330,087	26,536	-	26,536
<b>SPECIAL PURPOSE FUNDS</b>						
At Risk (K-12)	-	60,366	34,925	25,441	-	25,441
Capital Outlay	254,703	169,620	131,436	292,887	-	292,887
Contingency Reserve	-	90,000	-	90,000	-	90,000
Driver Training	1,494	965	131	2,328	-	2,328
Food Service	30,859	87,559	87,101	31,317	-	31,317
Professional Development	122	-	-	122	-	122
Special Education	123,559	92,574	125,996	90,137	-	90,137
Recreation Commission	6,809	138	646	6,301	-	6,301
KPERS Special Retirement Contributing	-	60,631	60,631	-	-	-
Textbook/Student Material Revolving	171	-	171	-	-	-
Gifts and Grants	1,338	19	12	1,345	-	1,345
Other Federal Funds	7,244	30,640	31,627	6,257	-	6,257
Gate Receipts	710	29,499	26,548	3,661	-	3,661
School Projects	21	-	21	-	-	-
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 450,978</b>	<b>\$ 1,942,447</b>	<b>\$ 1,815,147</b>	<b>\$ 578,278</b>	<b>\$ -</b>	<b>\$ 578,278</b>

COMPOSITION OF CASH:

Board General Account, The Bank, Winona, KS	\$ 573,117
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	38,002
<b>Total Cash</b>	<b>612,619</b>
Agency Funds per Schedule 3	(34,341)
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 578,278</b>

STATEMENT 1

**Unified School District Number 275  
Winona, Kansas**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) *Municipal Financial Reporting Entity***

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District Number 275 (the District), a municipality.

**(b) *Regulatory Basis Fund Types***

**General Fund**—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds**—used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

**Bond and Interest Fund**—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Capital Project Fund**—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

**Trust Fund**—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.

**Agency Fund**—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

**(c) *Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America***

The Kansas Municipal Audit and Accounting Guide (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 balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, 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 generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

### *(d) Budgetary Information*

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

A legal operating budget is not required for Capital Project Funds, Agency Funds, and the following Special Purpose Funds: Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, Other Federal Funds, Gate Receipts, and School Projects.

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

## 2. DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the District's investment in 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.

## 2. DEPOSITS AND INVESTMENTS (CONT.)

*Custodial credit risk—deposits.* Custodial credit risk is the risk that in the event of 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, 2013.

At June 30, 2013, the carrying amount of the District's deposits was \$612,619 and the bank balance was \$675,336. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and \$425,336 was covered by pledged securities held under joint custody receipts issued by a third-party bank in the District's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the District, the pledging bank, and the independent third-party bank holding the pledged securities.

*Custodial credit risk—investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

## 3. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Contingency Reserve	K.S.A. 72-6428	\$ 90,000
General Fund	At Risk (K-12)	K.S.A. 72-6428	52,170
General Fund	Special Education	K.S.A. 72-6428	91,925
Supplemental General Fund	Food Service	K.S.A. 72-6433	36,000
Supplemental General Fund	At Risk (K-12)	K.S.A. 72-6433	8,196

## 4. 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 Kansas law. 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 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two member benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and 6% of covered salary for Tier 2 members. Member employees contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal revenue code.

The State of Kansas is required to contribute the statutory required employers share.

## **5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### ***(a) Other Post-Employment Benefits***

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### ***(b) Compensated Absences***

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, 2 personal days and 2 professional days. Part-time certified employees are allowed 5 days sick leave cumulative to 40 days, 1 personal day and 1 professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and 2 personal days.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

## **6. CLAIMS AND JUDGMENTS**

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2012 to 2013, and there were no settlements that exceeded insurance coverage in the past three years.

## **7. RECREATION FUND**

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

## **8. RELATED-PARTY TRANSACTIONS**

During the years ended June 30, 2013 and 2012, the District employed immediate family members of two and one of the District's board members, respectively. At June 30, 2013, there were no amounts payable to these individuals. Total payments to these individuals' employees during the years ended June 30, 2013 and 2012, were \$60,060 and \$24,612, respectively.

## **9. SUBSEQUENT EVENTS**

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 275  
WINONA, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2013**

Unified School District Number 275  
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

(Budgeted Funds Only)

For the Year Ended June 30, 2013

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
<b>GENERAL FUNDS</b>						
General	\$ 979,841	\$ (40,682)	\$ 46,656	\$ 985,815	\$ 985,815	\$ -
Supplemental General	341,391	(11,304)	-	330,087	330,087	-
<b>SPECIAL PURPOSE FUNDS</b>						
At Risk (K-12)	80,000	-	-	80,000	34,925	(45,075)
Capital Outlay	415,851	-	-	415,851	131,436	(284,415)
Driver Training	2,214	-	-	2,214	131	(2,083)
Food Service	119,067	-	1,585	120,652	87,101	(33,551)
Professional Development	122	-	-	122	-	(122)
Special Education	251,708	-	649	252,357	125,996	(126,361)
Recreation Commission	1,000	-	-	1,000	646	(354)
KPERS Special Retirement Contribution	65,433	-	-	65,433	60,631	(4,802)
	<u>\$ 2,256,627</u>	<u>\$ (51,986)</u>	<u>\$ 48,890</u>	<u>\$ 2,253,531</u>	<u>\$ 1,756,768</u>	<u>\$ (496,763)</u>

SCHEDULE 1

**Unified School District Number 275  
Winona, Kansas**

**GENERAL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 342,983	\$ 384,605	\$ 375,837	\$ 8,768
Delinquent tax	647	277	862	(585)
Mineral production tax	26,449	34,843	10,000	24,843
State aid	340,949	429,455	492,993	(63,538)
Federal aid - Ed Jobs	407	-	-	-
Special education state aid	96,212	91,925	100,149	(8,224)
Miscellaneous reimbursements	22,932	46,656	-	46,656
<b>Total Receipts</b>	<b>830,579</b>	<b>987,761</b>	<b>\$ 979,841</b>	<b>\$ 7,920</b>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	119,340	114,636	\$ 136,822	\$ (22,186)
Certified salaries - Ed Jobs	407	-	-	-
Insurance	193,825	191,135	200,000	(8,865)
Social Security	26,025	44,295	28,000	16,295
Other benefits	325	2,285	4,000	(1,715)
Teaching supplies	4,555	6,989	7,000	(11)
Textbooks	2,278	13,317	6,000	7,317
Miscellaneous supplies	125	1,247	500	747
Property and equipment	5,369	2,376	2,500	(124)
Other	451	1,031	1,000	31
Student Support Services -				
Other purchased services	7,280	7,696	9,000	(1,304)
Supplies	1,619	871	1,700	(829)
Instruction Support Staff -				
Certified salaries	15,865	16,865	16,377	488
Insurance	12,703	11,952	14,000	(2,048)
Social Security	582	602	700	(98)
Other benefits	7	7	150	(143)
Books and periodicals	1,171	1,226	1,200	26

Unified School District Number 275  
Winona, Kansas

GENERAL (cont.)

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2013			Variance Over (Under)
	2012 Actual	Actual	Budget	
Expenditures (cont.):				
General Administration -				
Certified salaries	\$ 28,500	\$ 34,485	\$ 33,000	\$ 1,485
Non-certified salaries	24,738	18,162	28,000	(9,838)
Insurance	3,714	11,621	17,000	(5,379)
Social Security	3,276	3,208	5,000	(1,792)
Other benefits	41	42	500	(458)
Purchased professional and tech services	1,725	4,422	4,500	(78)
Communications	2,287	4,000	4,000	-
Other purchased services	12,977	14,003	14,000	3
Supplies	1,167	1,500	1,500	-
Other	6,451	16,629	9,000	7,629
School Administration -				
Certified salaries	30,000	29,500	33,000	(3,500)
Non-certified salaries	1,291	8,512	1,500	7,012
Insurance	16,475	9,424	20,000	(10,576)
Social Security	2,441	2,162	2,600	(438)
Other benefits	31	27	80	(53)
Communications	6,823	10,576	11,000	(424)
Other purchased services	249	2,237	1,500	737
Supplies	8,267	10,983	10,000	983
Other	8,097	8,118	8,000	118
Operations and Maintenance -				
Non-certified salaries	46,070	47,607	48,000	(393)
Insurance	6,264	7,125	9,000	(1,875)
Social Security	3,211	2,986	3,700	(714)
Other benefits	2,339	8,790	4,000	4,790
Purchased professional and tech services	257	-	500	(500)
Water/sewer	2,127	-	3,000	(3,000)
Cleaning	160	480	160	320
Repair of buildings	2,808	-	1,200	(1,200)
Insurance	16,378	17,665	20,000	(2,335)
General supplies	3,531	-	8,000	(8,000)
Heating	137	-	300	(300)
Electricity	12,439	22,360	15,000	7,360
Miscellaneous supplies	482	-	600	(600)

Unified School District Number 275  
Winona, Kansas

GENERAL (cont.)

STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Expenditures (cont.):				
Vehicle Operating Services -				
Non-certified salaries	\$ 28,291	\$ 32,324	\$ 33,000	\$ (676)
Social security	2,054	2,060	2,400	(340)
Other employee benefits	27	26	80	(54)
Insurance	561	-	-	-
Motor Fuel	7,216	4,156	9,000	(4,844)
Other	3,549	-	5,000	(5,000)
Vehicle & Maintenance Services -				
Supplies	614	-	1,000	(1,000)
Outgoing Transfers -				
Contingency Reserve	-	90,000	-	90,000
Food Service	2,800	-	-	-
At Risk (K-12)	51,030	52,170	65,000	(12,830)
Special Education	96,212	91,925	117,772	(25,847)
Adjustment to comply with legal max	-	-	(40,682)	40,682
Legal General Fund budget	839,034	985,815	939,159	46,656
Adjustment for qualifying budget credits	-	-	46,656	(46,656)
Total Expenditures	<u>839,034</u>	<u>985,815</u>	<u>\$ 985,815</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	(8,455)	1,946		
Unencumbered Cash, Beginning	<u>8,455</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1,946</u>		

**Unified School District Number 275**  
Winona, Kansas

**SUPPLEMENTAL GENERAL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 280,589	\$ 319,393	\$ 3,912	\$ 315,481
Delinquent taxes	679	320	710	(390)
Motor vehicle tax	14,547	12,791	12,400	391
Recreational vehicle tax	113	171	82	89
Miscellaneous reimbursements	1,023	-	-	-
Total Receipts	<u>296,951</u>	<u>332,675</u>	<u>\$ 17,104</u>	<u>\$ 315,571</u>
<b>Expenditures:</b>				
Instruction -				
Certified salaries	160,290	201,090	\$ 181,491	\$ 19,599
Other purchased services	2,052	3,692	3,000	692
Miscellaneous supplies	1,875	5,061	3,200	1,861
Student Support Services -				
Purchased professional and tech services	59	300	300	-
Supplies	-	807	700	107
Instructor Support Staff -				
Supplies	1,259	2,461	2,500	(39)
General Administration -				
Other	-	577	-	577
Operations and Maintenance -				
Purchased property services	11,626	6,471	14,000	(7,529)
Other purchased services	103	3,471	2,000	1,471
Supplies	28,651	24,806	29,696	(4,890)
Other	77	-	-	-
Vehicle Operating Services -				
Other purchased services	3,083	5,000	4,500	500
Motor fuel	16,389	21,000	21,000	-
Other	552	1,283	1,000	283
Vehicle Services & Maintenance Services -				
Other purchased services	6,597	7,356	8,000	(644)
Supplies	1,404	2,516	2,500	16
Outgoing transfers -				
Food Service	30,774	36,000	41,304	(5,304)
Special Education	26,023	-	26,000	(26,000)
At Risk (K-12)	-	8,196	-	8,196
Adjustment to comply with legal max	-	-	(11,304)	11,304
Total Expenditures	<u>290,814</u>	<u>330,087</u>	<u>\$ 330,087</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	6,137	2,588		
Unencumbered Cash, Beginning	<u>17,811</u>	<u>23,948</u>		
Unencumbered Cash, Ending	<u>\$ 23,948</u>	<u>\$ 26,536</u>		

Unified School District Number 275  
Winona, Kansas

AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
Regulatory Basis  
For the Year Ended June 30, 2013  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General	\$ 51,030	\$ 52,170	\$ 80,000	\$ (27,830)
Transfer from Supplemental General	-	8,196	-	8,196
Total Receipts	51,030	60,366	\$ 80,000	\$ (19,634)
Expenditures:				
Instruction -				
Certified salaries	51,030	34,157	\$ 80,000	\$ (45,843)
Purchased professional and tech services	-	768	-	768
Total Expenditures	51,030	34,925	\$ 80,000	\$ (45,075)
Receipts Over (Under) Expenditures	-	25,441		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 25,441		

Unified School District Number 275  
Winona, Kansas

CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
<b>Receipts:</b>				
Taxes and Shared Revenue -				
Ad valorem property	\$ 141,026	\$ 157,754	\$ 154,535	\$ 3,219
Delinquent tax	273	159	357	(198)
Motor vehicle tax	6,376	6,245	6,215	30
Recreational vehicle tax	337	36	41	(5)
Other revenue from local source	8,046	5,426	-	5,426
Miscellaneous reimbursements	5,559	-	-	-
<b>Total Receipts</b>	<b>161,617</b>	<b>169,620</b>	<b>\$ 161,148</b>	<b>\$ 8,472</b>
<b>Expenditures:</b>				
Instruction -				
Property and equipment	2,957	13,136	\$ 75,451	\$ (62,315)
General Administration -				
Property and equipment	5,740	1,069	24,000	(22,931)
Operations and Maintenance -				
Property and equipment	15,220	8,380	64,000	(55,620)
Transportation -				
Property and equipment	24,732	64,589	102,000	(37,411)
Facilities -				
Site improvement services	-	4,150	-	(4,150)
Building additions	4,549	29,429	148,000	(118,571)
Repair and remodeling	-	565	-	565
Other	2,615	10,118	2,400	7,718
<b>Total Expenditures</b>	<b>55,813</b>	<b>131,436</b>	<b>\$ 415,851</b>	<b>\$ (284,415)</b>
Receipts Over (Under) Expenditures	105,804	38,184		
Unencumbered Cash, Beginning	148,899	254,703		
Unencumbered Cash, Ending	<b>\$ 254,703</b>	<b>\$ 292,887</b>		

Unified School District Number 275  
Winona, Kansas

CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES  
Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
Receipts:		
Transfer from General Fund	\$ -	\$ 90,000
Expenditures:		
Instruction - Certified salaries	<u>-</u>	<u>-</u>
Receipts Over (Under) Expenditures	-	90,000
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 90,000</u>

Unified School District Number 275  
Winona, Kansas

DRIVER TRAINING

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
For the Year Ended June 30, 2013  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
Other revenue from local source	\$ 50	\$ 314	\$ -	\$ 314
State aid	-	651	720	(69)
Total Receipts	50	965	\$ 720	\$ 245
Expenditures:				
Certified salaries	-	-	\$ 1,900	\$ (1,900)
Social Security	-	-	150	(150)
Other employee benefits	-	-	11	(11)
Insurance	-	-	153	(153)
Other	-	131	-	131
Total Expenditures	-	131	\$ 2,214	\$ (2,083)
Receipts Over (Under) Expenditures	50	834		
Unencumbered Cash, Beginning	1,444	1,494		
Unencumbered Cash, Ending	\$ 1,494	\$ 2,328		

Unified School District Number 275  
Winona, Kansas

FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
State aid	\$ 272	\$ 478	\$ 524	\$ (46)
Federal aid	13,739	24,231	26,375	(2,144)
Interest on idle funds	225	304	400	(96)
Student sales - lunch	13,270	17,371	12,790	4,581
Student sales - breakfast	430	370	2,394	(2,024)
Adult sales	6,146	6,761	6,225	536
Transfer from General	2,800	-	-	-
Transfer from Supplemental General	30,774	36,000	35,000	1,000
Miscellaneous income	188	459	4,500	(4,041)
Miscellaneous reimbursements	11,437	1,585	-	1,585
Total Receipts	79,281	87,559	\$ 88,208	\$ (649)
Expenditures:				
Operations and Maintenance -				
Non-certified salaries	-	(3,360)	\$ -	\$ (3,360)
Insurance	-	579	-	579
Purchased property services	813	-	630	(630)
Food Service -				
Non-certified salaries	17,007	24,469	18,007	6,462
Insurance	4,224	6,678	4,300	2,378
Social Security	1,089	1,502	1,300	202
Other employee benefits	14	19	30	(11)
Other purchased services	327	-	2,000	(2,000)
Food and milk	47,359	54,535	78,000	(23,465)
Miscellaneous supplies	280	-	5,000	(5,000)
Property and equipment	-	102	6,800	(6,698)
Other	309	2,577	3,000	(423)
Legal Food Service Fund Budget	71,422	87,101	119,067	(31,966)
Adjustment for qualifying budget credits	-	-	1,585	(1,585)
Total Expenditures	71,422	87,101	\$ 120,652	\$ (33,551)
Receipts Over (Under) Expenditures	7,859	458		
Unencumbered Cash, Beginning	23,000	30,859		
Unencumbered Cash, Ending	\$ 30,859	\$ 31,317		

Unified School District Number 275  
Winona, Kansas

PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012 Actual</u>	<u>2013</u>		<u>Variance Over (Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Transfer from General	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Instruction Support Staff -				
Other	<u>40</u>	<u>-</u>	<u>\$ 122</u>	<u>\$ (122)</u>
Receipts Over (Under) Expenditures	(40)	-		
Unencumbered Cash, Beginning	<u>162</u>	<u>122</u>		
Unencumbered Cash, Ending	<u>\$ 122</u>	<u>\$ 122</u>		

Unified School District Number 275  
Winona, Kansas

SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
Transfer from General	\$ 96,212	\$ 91,925	\$ 100,149	\$ (8,224)
Transfer from Supplemental General	26,023	-	28,000	(28,000)
Miscellaneous reimbursements	584	649	-	649
Total Receipts	<u>122,819</u>	<u>92,574</u>	<u>\$ 128,149</u>	<u>\$ (35,575)</u>
Expenditures:				
Instruction -				
Certified salaries	30,792	33,351	\$ 33,000	\$ 351
Non-certified salaries	19,089	24,757	30,000	(5,243)
Insurance	8,875	6,827	12,000	(5,173)
Social Security	3,867	4,179	5,000	(821)
Other benefits	48	53	70	(17)
Payments to Special Education Coop	59,848	56,456	170,638	(114,182)
General supplemental teaching supplies	9	373	500	(127)
Equipment	24	-	500	(500)
Student Transportation Services -				
Other	2,500	-	-	-
Legal Special Education Fund Budget	125,052	125,996	251,708	(125,712)
Adjustment for qualifying budget credits	-	-	649	(649)
Total Expenditures	<u>125,052</u>	<u>125,996</u>	<u>\$ 252,357</u>	<u>\$ (126,361)</u>
Receipts Over (Under) Expenditures	(2,233)	(33,422)		
Unencumbered Cash, Beginning	<u>125,792</u>	<u>123,559</u>		
Unencumbered Cash, Ending	<u>\$ 123,559</u>	<u>\$ 90,137</u>		

Unified School District Number 275  
Winona, Kansas

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	\$ 33	\$ 10	\$ -	\$ 10
Delinquent tax	5	-	-	-
Motor vehicle tax	134	127	182	(55)
Recreational vehicle tax	1	1	2	(1)
Mineral production tax	1	-	-	-
Total Receipts	174	138	\$ 184	\$ (46)
Expenditures:				
Summer program expenses	1,404	646	\$ 1,000	\$ (354)
Receipts Over (Under) Expenditures	(1,230)	(508)		
Unencumbered Cash, Beginning	8,039	6,809		
Unencumbered Cash, Ending	\$ 6,809	\$ 6,301		

Unified School District Number 275  
Winona, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	2012 Actual	2013		Variance Over (Under)
		Actual	Budget	
Receipts:				
State Sources - KPERS	\$ 70,262	\$ 60,631	\$ 65,433	\$ (4,802)
Expenditures:				
Employee Benefits -				
Instruction	52,010	45,473	\$ 44,233	\$ 1,240
Instructional Support	2,108	1,819	2,600	(781)
General Administration	9,820	7,882	11,000	(3,118)
Operations & Maintenance	4,216	3,638	5,200	(1,562)
Food Service	2,108	1,819	2,400	(581)
Total Expenditures	70,262	60,631	\$ 65,433	\$ (4,802)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

Unified School District Number 275  
Winona, Kansas

TEXTBOOK/STUDENT MATERIAL REVOLVING

SCHEDULE OF RECEIPTS AND EXPENDITURES

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
Receipts:		
Student fees	\$ 55	\$ -
Expenditures:		
Purchase of textbooks	-	171
Receipts Over (Under) Expenditures	55	(171)
Unencumbered Cash, Beginning	116	171
Unencumbered Cash, Ending	<u>\$ 171</u>	<u>\$ -</u>

Unified School District Number 275  
Winona, Kansas

GIFTS AND GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
Receipts:		
Miscellaneous revenue	\$ 60	\$ 19
Expenditures:		
Instruction -		
Purchased professional services	392	-
Supplies	392	12
Property	<u>1,960</u>	<u>-</u>
Expenditures	<u>2,744</u>	<u>12</u>
Receipts Over (Under) Expenditures	(2,684)	7
Unencumbered Cash, Beginning	<u>4,022</u>	<u>1,338</u>
Unencumbered Cash, Ending	<u>\$ 1,338</u>	<u>\$ 1,345</u>

Unified School District Number 275  
Winona, Kansas

OTHER FEDERAL FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES

Regulatory Basis

For the Year Ended June 30, 2013

(With Comparative Actual Totals for the Prior Year Ended June 30, 2012)

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Actual</u>
Receipts:		
Title I - Federal Grant Award	\$ 15,958	\$ 14,483
Title IV School Preparedness - Federal Grant Award	12,743	10,509
Title II-A Teacher Quality - Federal Grant Award	<u>2,250</u>	<u>5,648</u>
Total Receipts	<u>30,951</u>	<u>30,640</u>
Expenditures:		
Title I - Instruction - Teachers' salaries	15,840	16,590
Social Security	1,212	961
Other employee benefits	15	12
Supplies	22,146	10,509
Title II-D Ed Tech - Other	61	-
Title IV Drug Free - General Supplies	348	-
Title II-A Teacher Quality - General Supplies	<u>11,993</u>	<u>3,555</u>
Total Expenditures	<u>51,615</u>	<u>31,627</u>
Receipts Over (Under) Expenditures	(20,664)	(987)
Unencumbered Cash, Beginning	<u>27,908</u>	<u>7,244</u>
Unencumbered Cash, Ending	<u>\$ 7,244</u>	<u>\$ 6,257</u>

**Unified School District Number 275  
Winona, Kansas**

**AGENCY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL**

Regulatory Basis

For the Year Ended June 30, 2013

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Class of 2009	\$ 158	\$ -	\$ 158	\$ -
Class of 2011	1,234	-	1,234	-
Class of 2012	36	-	36	-
Class of 2013	9,816	3,608	13,004	420
Class of 2014	3,296	22,510	15,231	10,575
Class of 2015	3,979	12,130	7,105	9,004
Class of 2016	953	6,192	4,284	2,861
Junior High	-	157	77	80
Home Economics	1	-	1	-
Kayettes	1,025	5,885	5,806	1,104
Pep Club	311	8,842	8,410	743
Student Council	1,305	4,483	3,106	2,682
T-Club	163	586	723	26
Yearbook	5,684	6,495	6,730	5,449
Cheerleaders	748	-	230	518
Jr High Cheerleaders	325	2,539	1,985	879
Football	2,936	-	2,936	-
<b>Total Student Organization Funds</b>	<b>\$ 31,970</b>	<b>\$ 73,427</b>	<b>\$ 71,056</b>	<b>\$ 34,341</b>

Unified School District Number 275  
Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

Regulatory Basis

For the Year Ended June 30, 2013

	<u>Beginning Unencumbered Cash</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts: Athletics	\$ 710	\$ 29,499	\$ 26,548	\$ 3,661	\$ -	\$ 3,661
School Projects: Boosters	21	-	21	-	-	-
Total District Activity Funds	<u>\$ 731</u>	<u>\$ 29,499</u>	<u>\$ 26,569</u>	<u>\$ 3,661</u>	<u>\$ -</u>	<u>\$ 3,661</u>