

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended June 30, 2013

CLUBINE AND RETTELE, CHARTERED  
CERTIFIED PUBLIC ACCOUNTANTS  
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UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT  
For the Fiscal Year Ended June 30, 2013

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FINANCIAL STATEMENT AND INDEPENDENT AUDITORS' REPORT  
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## INDEPENDENT AUDITORS' REPORT



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To the Board of Education  
Unified School District No. 307  
Brookville, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 307, Brookville, Kansas, 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 2 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.

### *Auditor's 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 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 audit opinion.

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

As described in Note 2 of the financial statement, the financial statement is prepared by Unified School District No. 307 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 2 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 Unified School District No. 307, 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*

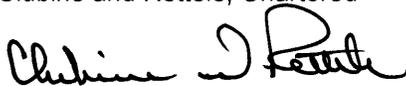
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 307, as of June 30, 2013, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 2.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the June 30, 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, summary of receipts and disbursements – agency funds, and summary of 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 June 30, 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 June 30, 2013 basic financial statement. The June 30, 2013 information has been subjected to the auditing procedures applied in the audit of the June 30, 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 June 30, 2013 basic financial statement or to the 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 June 30, 2013 basic financial statement as a whole, on the basis of accounting described in Note 2.

The June 30, 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 June 30, 2012 basic financial statement upon which we rendered an unqualified opinion dated October 19, 2012. The June 30, 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 June 30, 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 June 30, 2012 basic financial statement. The June 30, 2012 comparative information was subjected to the auditing procedures applied in the audit of the June 30, 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 June 30, 2012 basic financial statement or to the June 30, 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 June 30, 2012 comparative information is fairly stated in all material respects in relation to the June 30, 2012 basic financial statement as a whole, on the basis of accounting described in Note 2.

Clubine and Rettele, Chartered



Salina, Kansas  
September 9, 2013

UNIFIED SCHOOL DISTRICT NO. 307  
 Brookville, Kansas  
 Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
 For the Fiscal Year Ended June 30, 2013

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

Funds	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
<b>General Funds</b>							
General	\$ 0.66	\$ -	\$ 3,711,666.97	\$ 3,711,666.12	\$ 1.51	\$ 20,149.64	\$ 20,151.15
Supplemental General	54,567.45	-	1,218,894.17	1,221,675.00	51,786.62	94.45	51,881.07
<b>Special Purpose Funds</b>							
Capital Outlay	570,915.94	-	126,164.38	55,933.54	641,146.78	7,630.24	648,777.02
Drivers Education	29,057.68	-	4,949.00	8,629.31	25,377.37	-	25,377.37
Food Service	67,325.09	-	233,089.68	239,893.13	60,521.64	-	60,521.64
At-Risk	267,098.78	-	252,400.00	227,953.85	291,544.93	305.60	291,850.53
Professional Development	33,000.25	-	17,181.00	15,180.83	35,000.42	4,730.00	39,730.42
Special Education	419,035.06	-	590,688.56	604,064.35	405,659.27	-	405,659.27
KPERS Retirement Contribution	-	-	242,149.35	242,149.35	-	-	-
Vocational Education	218,945.52	-	137,000.00	131,860.81	224,084.71	2,233.60	226,318.31
Contingency Reserve	375,144.00	-	-	18,650.00	356,494.00	-	356,494.00
Textbook Rental	92,247.34	-	35,561.05	7,453.35	120,355.04	977.75	121,332.79
ESOL Bilingual Education	12,737.30	-	15,188.56	12,737.00	15,188.86	-	15,188.86
Parent Education	14,663.00	-	8,000.00	6,780.00	15,883.00	-	15,883.00
Title I	-	-	53,305.00	53,305.00	-	-	-
Title II-A	-	-	18,326.00	18,326.00	-	-	-
REAP	-	-	41,316.00	41,316.00	-	-	-
District Activity Funds	17,168.94	-	51,106.81	47,838.09	20,437.66	-	20,437.66
<b>Bond and Interest Funds</b>							
Bond and Interest	233,200.98	-	501,703.50	484,775.00	250,129.48	-	250,129.48
<b>Capital Project Funds</b>							
Capital Project	67,915.46	-	27.17	-	67,942.63	-	67,942.63
<b>Trust Funds:</b>							
Special Gift	6,368.01	-	5,570.00	4,692.59	7,245.42	-	7,245.42
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b><u>\$ 2,479,391.46</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 7,264,287.20</u></b>	<b><u>\$ 7,154,879.32</u></b>	<b><u>\$ 2,588,799.34</u></b>	<b><u>\$ 36,121.28</u></b>	<b><u>\$ 2,624,920.62</u></b>
<b>Composition of Cash:</b>					Checking Accounts		\$ 2,654,079.58
					Cash on Hand		100.00
							<u>2,654,179.58</u>
					Agency Funds per Schedule 3		<u>(29,258.96)</u>
					<b>Total Reporting Entity (Excluding Agency Funds)</b>		<b><u>\$ 2,624,920.62</u></b>

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

NOTES TO FINANCIAL STATEMENT  
JUNE 30, 2013

Note 1 Reporting Entity

Unified School District No. 307 (the District) is a municipal corporation governed by a citizen elected seven-member Board of Education.

Note 2 Basis of Accounting

*Regulatory Basis of Accounting.* 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 basis 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.

*Fund Descriptions.* The following types of funds comprise the financial activities of the District for the year ended June 30, 2013:

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

Special Purpose Fund - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Projects and tax levies for long-term debt) that are intended for a specified purpose.

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 acquisition or construction of major capital facilities or equipment.

Trust Fund - Used to report assets held in trust for the benefit of the municipality

Agency Fund - Used to report assets held by the municipality in a purely custodial capacity.

*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 and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statement. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statement.

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

NOTES TO FINANCIAL STATEMENT (Cont.)  
JUNE 30, 2013

Note 3 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 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 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 a least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the general fund during the 2012-13 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 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 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 capital project funds, trust funds, permanent funds, and the following special purpose funds:

Contingency Reserve Fund	Title II-A Fund
Textbook Rental Fund	REAP Fund
Title I Fund	District Activity 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.

Note 4 Deposits and Investments

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

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; 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.

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

NOTES TO FINANCIAL STATEMENT (Cont.)  
JUNE 30, 2013

Note 4 Deposits and Investments (Cont.)

*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%. The District has not designated a "peak period." All deposits were legally secured at June 30, 2013.

*Deposits.* At June 30, 2013, the District's carrying amount of deposits was \$2,654,079.58 and the bank balance was \$2,903,299.28. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$250,000.00 was covered by federal depository insurance, and the remaining \$2,653,299.28 was collateralized with securities held by the pledging financial institutions agents in the District's name.

Note 5 In-Substance Receipt in Transit

The District received \$196,847.00 subsequent to June 30, 2013, and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2013. Of this receipt, \$162,397.00 was for General Fund State Aid and \$34,450.00 for Supplemental General Fund State Aid.

Note 6 Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 80,000.00
General Fund	Special Education Fund	K.S.A. 72-6428	492,351.15
General Fund	ESOL Bilingual Education Fund	K.S.A. 72-6428	188.56
Supplemental General Fund	At-Risk Fund	K.S.A. 72-6433	242,650.00
Supplemental General Fund	Special Education Fund	K.S.A. 72-6433	98,337.41
Supplemental General Fund	Vocational Education Fund	K.S.A. 72-6433	137,000.00
Supplemental General Fund	ESOL Bilingual Education Fund	K.S.A. 72-6433	15,000.00
Supplemental General Fund	Food Service Fund	K.S.A. 72-6433	8,800.00
Supplemental General Fund	Professional Development Fund	K.S.A. 72-6433	17,181.00
Supplemental General Fund	Parent Education Fund	K.S.A. 72-6433	8,000.00

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, etc. 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 66603-3869) or by calling 1-888-275-5737.

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

NOTES TO FINANCIAL STATEMENT (Cont.)  
JUNE 30, 2013

Note 7 Defined Benefit Pension Plan (Cont.)

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49, 210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share. Kansas contributes 10.37% of covered payroll for the period July 1, 2012 to June 30, 2013. Contributions for all school municipalities for the years ending June 30, 2013, 2012, and 2011 were \$323,067,803, \$298,635,383, and \$253,834,044 respectively.

Note 8 Compensated Absences

The District provides compensation for absences. Teachers are granted temporary leave in the amount of 13 days per year. Temporary leave includes sick leave, bereavement, or personal business. Teachers can carry forward up to 60 days temporary leave at the end of each year. Unused leave over 60 days will be paid at a rate of \$60 per day at a maximum of 12 days. Upon retirement from the District, teachers will be paid for any unused leave time at the negotiated rate.

Classified employees that are twelve-month, 40-hour work week employees earn vacation at the rate of two weeks per year. Employees leaving the District shall be paid for accrued vacation time at the employee's regular daily rate of pay. Employees may only accrue a maximum of 20 days vacation time at any given time in the year.

Classified twelve-month, 40-hour work week employees earn temporary leave at the rate of 12 days per year with a maximum accumulation of 30 days. There is no payment for unused temporary leave when an employee ceases employment with the District.

As of June 30, 2013, the District had a total leave liability of \$419,667.54.

Note 9 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

Note 10 Termination Benefits

The local government provides an incentive for timely resignations. The written resignation should be received by the Board of Education by April 1st for the teacher to receive the incentive based on the following pay scale of (1) received by February 1st \$900.00, received between February 2nd and March 1st \$700.00, and (3) received between March 2nd and April 1st \$500.00. Teachers qualifying for this incentive will receive payment with the final check. For the fiscal year ending June 30, 2013, there were two participants in the incentive plan totaling \$1400.00.

UNIFIED SCHOOL DISTRICT NO. 307  
Brookville, Kansas

NOTES TO FINANCIAL STATEMENT (Cont.)  
JUNE 30, 2013

Note 11 Restatement of Beginning Balances

Due to the release of the 2013 *Kansas Municipal Audit and Accounting Guide* (KMAAG), which governs the format and accounting for this financial statement, beginning unencumbered balances have been restated from (\$138,582.34) to \$0.66 for the General Fund and from \$20,475.45 to \$54,567.45 in the Supplemental General Fund. These changes reflect the change in policy of the KMAAG as to when the final State Aid payments are posted. The previous policy dictated that the payment received in July of the subsequent fiscal year be posted in the subsequent fiscal year. The KMAAG for the regulatory statements now states that the payment should be posted in the prior fiscal year as a deposit-in-transit. The balances have been adjusted for this change in policy.

Note 12 Subsequent Events

The District's management has evaluated events and transactions occurring after June 30, 2013 through September 9, 2013. The aforementioned date represents the date the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 307

NOTES TO FINANCIAL STATEMENT (Cont.)

June 30, 2013

Note 13 Long-Term Debt

Changes in long-term liabilities for the municipality for the fiscal year ended June 30, 2013, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Series 2009 - B	5.00%	6/23/2009	\$ 2,180,000.00	9/1/2024	\$ 2,155,000.00	\$ -	\$ 75,000.00	\$ -	\$ 2,080,000.00	\$ 101,625.00
Series 2009 - C	6.5%/6.75%	6/23/2009	4,635,000.00	9/1/2034	4,635,000.00	-	-	-	4,635,000.00	308,150.00
Total General Obligation Bonds					<u>6,790,000.00</u>	<u>-</u>	<u>75,000.00</u>	<u>-</u>	<u>6,715,000.00</u>	<u>409,775.00</u>
Capital Lease										
* Energy Saving Equip.	2.00%	6/3/2013	197,680.00	8/1/2020	-	197,680.00	-	-	197,680.00	-
Total Contractual Indebtedness					<u>\$ 6,790,000.00</u>	<u>\$ 197,680.00</u>	<u>\$ 75,000.00</u>	<u>\$ -</u>	<u>\$ 6,912,680.00</u>	<u>\$ 409,775.00</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Year									
	2014	2015	2016	2017	2018	2019-2023	2024-2028	2029-2033	2034-2035	Total
Principal:										
General Obligation Bonds										
Series 2009 - B	\$ 75,000.00	\$ 100,000.00	\$ 100,000.00	\$ 125,000.00	\$ 140,000.00	\$ 985,000.00	\$ 555,000.00	\$ -	\$ -	\$ 2,080,000.00
Series 2009 - C	-	-	-	-	-	-	665,000.00	2,200,000.00	1,770,000.00	4,635,000.00
Capital Lease										
* Energy Saving Equip.	-	26,049.43	27,209.49	27,745.76	28,308.60	88,366.72	-	-	-	197,680.00
Total Principal	<u>75,000.00</u>	<u>126,049.43</u>	<u>127,209.49</u>	<u>152,745.76</u>	<u>168,308.60</u>	<u>1,073,366.72</u>	<u>1,220,000.00</u>	<u>2,200,000.00</u>	<u>1,770,000.00</u>	<u>6,912,680.00</u>
Interest:										
General Obligation Bonds										
Series 2009 - B	99,375.00	96,750.00	92,750.00	87,125.00	80,500.00	273,125.00	28,375.00	-	-	758,000.00
Series 2009 - C	308,150.00	308,150.00	308,150.00	308,150.00	308,150.00	1,540,750.00	1,190,187.50	986,500.00	184,612.50	5,442,800.00
Capital Lease										
* Energy Saving Equip.	-	4,592.67	3,432.61	2,896.34	2,333.50	3,559.58	-	-	-	16,814.70
Total Interest	<u>407,525.00</u>	<u>409,492.67</u>	<u>404,332.61</u>	<u>398,171.34</u>	<u>390,983.50</u>	<u>1,817,434.58</u>	<u>1,218,562.50</u>	<u>986,500.00</u>	<u>184,612.50</u>	<u>6,217,614.70</u>
Total										
Principal and Interest	<u>\$ 482,525.00</u>	<u>\$ 535,542.10</u>	<u>\$ 531,542.10</u>	<u>\$ 550,917.10</u>	<u>\$ 559,292.10</u>	<u>\$ 2,890,801.30</u>	<u>\$ 2,438,562.50</u>	<u>\$ 3,186,500.00</u>	<u>\$ 1,954,612.50</u>	<u>\$ 13,130,294.70</u>

\*The District entered into a lease purchase agreement on June 3, 2013 for energy savings equipment and contract work to be completed.

**UNIFIED SCHOOL DISTRICT NO. 307  
BROOKVILLE, KANSAS**

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

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

UNIFIED SCHOOL DISTRICT NO. 307  
 Brookville, Kansas  
 Summary of Expenditures, Actual and Budget - Regulatory Basis  
 For the Fiscal Year Ended June 30, 2013

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General Funds						
General Fund	\$ 3,737,444.00	\$ (33,390.00)	\$ 7,612.12	\$ 3,711,666.12	\$ 3,711,666.12	\$ -
Supplemental General	1,221,675.00	-	-	1,221,675.00	1,221,675.00	-
Special Purpose Funds						
Capital Outlay	656,261.00	-	-	656,261.00	55,933.54	(600,327.46)
Drivers Education	31,758.00	-	-	31,758.00	8,629.31	(23,128.69)
Food Service	383,338.00	-	-	383,338.00	239,893.13	(143,444.87)
At-Risk	509,749.00	-	-	509,749.00	227,953.85	(281,795.15)
Professional Development	56,825.00	-	-	56,825.00	15,180.83	(41,644.17)
Special Education	963,209.00	-	-	963,209.00	604,064.35	(359,144.65)
KPERs Retirement Contribution	294,806.00	-	-	294,806.00	242,149.35	(52,656.65)
Vocational Education	355,946.00	-	-	355,946.00	131,860.81	(224,085.19)
ESOL Bilingual Education	12,737.00	-	-	12,737.00	12,737.00	-
Parent Education	14,663.00	-	-	14,663.00	6,780.00	(7,883.00)
Bond and Interest Funds						
Bond and Interest	484,775.00	-	-	484,775.00	484,775.00	-

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

General Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad Valorem	\$ 371,219.97	\$ 377,768.41	\$ 344,568.00	\$ 33,200.41
Delinquent	6,238.07	5,315.34	4,648.00	667.34
State Aid				
Equalization Aid	2,710,072.00	2,833,751.00	2,850,355.00	(16,604.00)
Special Education Aid	402,519.00	438,554.00	472,174.00	(33,620.00)
Federal Aid				
ARRA Stabilization	1,600.00	-	-	-
PL-382 Impact Aid	-	48,666.10	11,200.00	-
Other Sources	39,704.77	7,612.12	-	7,612.12
<b>Total Cash Receipts</b>	<u>3,531,353.81</u>	<u>3,711,666.97</u>	<u>\$ 3,682,945.00</u>	<u>\$ (8,744.13)</u>
<b>Expenditures</b>				
Instruction	1,627,772.50	1,702,285.10	\$ 1,743,734.00	\$ (41,448.90)
Student Support Services	108,533.54	98,531.18	111,250.00	(12,718.82)
Instructional Support Services	170,505.51	160,601.11	167,700.00	(7,098.89)
General Administration	142,392.55	146,741.42	145,100.00	1,641.42
School Administration	271,220.80	271,109.31	277,850.00	(6,740.69)
Operations and Maintenance	335,508.73	346,432.13	348,531.00	(2,098.87)
Other Supplemental Service	126,376.13	130,719.25	129,400.00	1,319.25
Supervision and Vehicle Operating Service	137,320.06	121,203.89	138,705.00	(17,501.11)
Vehicle Services and Maintenance Services	134,316.95	161,503.02	123,000.00	38,503.02
Operating Transfers	477,407.00	572,539.71	552,174.00	20,365.71
Adjustment to Comply with Legal Max	-	-	(33,390.00)	33,390.00
Legal General Fund Budget	3,531,353.77	3,711,666.12	3,704,054.00	7,612.12
Adjustment for Qualifying Budget Credits	-	-	7,612.12	(7,612.12)
<b>Total Expenditures</b>	<u>3,531,353.77</u>	<u>3,711,666.12</u>	<u>\$ 3,711,666.12</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	0.04	0.85		
Unencumbered Cash, Beginning	<u>0.62</u>	<u>0.66</u>		
Unencumbered Cash, Ending	<u>\$ 0.66</u>	<u>\$ 1.51</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Supplemental General Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem	\$ 531,822.55	\$ 539,676.11	\$ 30,091.00	\$ 509,585.11
Motor Vehicle	68,469.32	86,120.33	78,761.00	7,359.33
Recreational Vehicle and 16/20M	1,771.72	1,733.78	1,948.00	(214.22)
Delinquent	8,453.00	8,236.95	6,767.00	1,469.95
State Aid	580,901.00	583,127.00	590,509.00	(7,382.00)
Total Cash Receipts	<u>1,191,417.59</u>	<u>1,218,894.17</u>	<u>\$ 708,076.00</u>	<u>\$ 510,818.17</u>
Expenditures				
Instruction	202,182.28	241,607.30	\$ 266,000.00	\$ (24,392.70)
Student Support Services	6,515.19	6,996.66	7,000.00	(3.34)
Instructional Support Services	141,723.69	150,915.64	134,500.00	16,415.64
General Administration	10,855.07	5,249.33	11,500.00	(6,250.67)
School Administration	23,599.18	23,998.91	25,600.00	(1,601.09)
Other Supplemental Service	3,543.41	9,309.73	3,800.00	5,509.73
Operations and Maintenance	224,421.95	207,715.69	243,400.00	(35,684.31)
Student Transportation Services	36,445.11	48,913.33	39,400.00	9,513.33
Operating Transfers	509,364.12	526,968.41	490,475.00	36,493.41
Total Expenditures	<u>1,158,650.00</u>	<u>1,221,675.00</u>	<u>\$ 1,221,675.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	32,767.59	(2,780.83)		
Unencumbered Cash, Beginning	<u>21,799.86</u>	<u>54,567.45</u>		
Unencumbered Cash, Ending	<u>\$ 54,567.45</u>	<u>\$ 51,786.62</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Capital Outlay Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad Valorem	\$ 2,277.01	\$ -	\$ 942.00	\$ (942.00)
Delinquent	1,033.09	529.99	12.00	517.99
Motor Vehicle	11,154.70	5,032.31	4,285.00	747.31
Recreational Vehicle and 16/20M	285.78	101.37	106.00	(4.63)
Operating Transfers	74,888.00	80,000.00	80,000.00	-
Interest	1,590.44	1,105.12	-	1,105.12
Other Sources	36,963.57	39,395.59	-	39,395.59
<b>Total Cash Receipts</b>	<u>128,192.59</u>	<u>126,164.38</u>	<u>\$ 85,345.00</u>	<u>\$ 40,819.38</u>
<b>Expenditures</b>				
Instruction	30,699.87	4,240.00	\$ 109,000.00	\$ (104,760.00)
Student Support Services	402.30	-	10,000.00	(10,000.00)
Instructional Support Staff	-	-	10,000.00	(10,000.00)
General Administration	-	-	10,000.00	(10,000.00)
School Administration	-	-	10,000.00	(10,000.00)
Central Services	-	-	10,000.00	(10,000.00)
Operations and Maintenance	5,680.00	-	50,000.00	(50,000.00)
Transportation	74,975.00	-	105,000.00	(105,000.00)
Architectural and Engineering Services	-	-	20,000.00	(20,000.00)
Building Improvements	55,559.95	51,693.54	322,261.00	(270,567.46)
Other	3.38	-	-	-
<b>Total Expenditures</b>	<u>167,320.50</u>	<u>55,933.54</u>	<u>\$ 656,261.00</u>	<u>\$ (600,327.46)</u>
Receipts Over (Under) Expenditures	(39,127.91)	70,230.84		
Unencumbered Cash, Beginning	<u>610,043.85</u>	<u>570,915.94</u>		
Unencumbered Cash, Ending	<u>\$ 570,915.94</u>	<u>\$ 641,146.78</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Drivers Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 1,974.00	\$ 1,953.00	\$ 2,700.00	\$ (747.00)
Other Sources	3,002.00	2,996.00	-	2,996.00
Total Cash Receipts	<u>4,976.00</u>	<u>4,949.00</u>	<u>\$ 2,700.00</u>	<u>\$ 2,249.00</u>
Expenditures				
Instruction	11,125.54	8,629.31	\$ 31,758.00	\$ (23,128.69)
Receipts Over (Under) Expenditures	(6,149.54)	(3,680.31)		
Unencumbered Cash, Beginning	<u>35,207.22</u>	<u>29,057.68</u>		
Unencumbered Cash, Ending	<u>\$ 29,057.68</u>	<u>\$ 25,377.37</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Food Service Fund

## Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 2,788.18	\$ 2,873.00	\$ 3,559.00	\$ (686.00)
Federal Aid	100,224.54	116,515.01	128,851.00	(12,335.99)
Operating Transfers	30,000.00	8,800.00	15,000.00	(6,200.00)
Local Receipts	<u>115,248.07</u>	<u>104,901.67</u>	<u>168,603.00</u>	<u>(63,701.33)</u>
Total Cash Receipts	<u>248,260.79</u>	<u>233,089.68</u>	<u>\$ 316,013.00</u>	<u>\$ (82,923.32)</u>
Expenditures				
Food Service Operation	<u>233,030.94</u>	<u>239,893.13</u>	<u>\$ 383,338.00</u>	<u>\$ (143,444.87)</u>
Receipts Over (Under) Expenditures	15,229.85	(6,803.45)		
Unencumbered Cash, Beginning	<u>52,095.24</u>	<u>67,325.09</u>		
Unencumbered Cash, Ending	<u>\$ 67,325.09</u>	<u>\$ 60,521.64</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

At-Risk Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis  
For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Sources	\$ 9,625.00	\$ 9,750.00	\$ -	\$ 9,750.00
Operating Transfers	152,650.00	242,650.00	242,650.00	-
Total Cash Receipts	<u>162,275.00</u>	<u>252,400.00</u>	<u>\$ 242,650.00</u>	<u>\$ 9,750.00</u>
Expenditures				
Instruction	158,064.45	184,143.49	\$ 438,249.00	\$ (254,105.51)
Operations and Maintenance	10,782.50	43,810.36	71,500.00	(27,689.64)
Total Expenditures	<u>168,846.95</u>	<u>227,953.85</u>	<u>\$ 509,749.00</u>	<u>\$ (281,795.15)</u>
Receipts Over (Under) Expenditures	(6,571.95)	24,446.15		
Unencumbered Cash, Beginning	<u>273,670.73</u>	<u>267,098.78</u>		
Unencumbered Cash, Ending	<u>\$ 267,098.78</u>	<u>\$ 291,544.93</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Professional Development Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	<u>\$ 23,714.12</u>	<u>\$ 17,181.00</u>	<u>\$ 23,825.00</u>	<u>\$ (6,644.00)</u>
Expenditures				
Other Support Services	<u>24,273.07</u>	<u>15,180.83</u>	<u>\$ 56,825.00</u>	<u>\$ (41,644.17)</u>
Receipts Over (Under) Expenditures	(558.95)	2,000.17		
Unencumbered Cash, Beginning	<u>33,559.20</u>	<u>33,000.25</u>		
Unencumbered Cash, Ending	<u>\$ 33,000.25</u>	<u>\$ 35,000.42</u>		

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Special Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 564,519.00	\$ 590,688.56	\$ 544,174.00	\$ 46,514.56
Expenditures				
Instruction	557,709.24	572,265.24	\$ 618,722.00	\$ (46,456.76)
Student Transportation Service	1,800.00	31,799.11	344,487.00	(312,687.89)
Total Expenditures	559,509.24	604,064.35	\$ 963,209.00	\$ (359,144.65)
Receipts Over (Under) Expenditures	5,009.76	(13,375.79)		
Unencumbered Cash, Beginning	414,025.30	419,035.06		
Unencumbered Cash, Ending	\$ 419,035.06	\$ 405,659.27		

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

KPERS Retirement Contribution Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid	\$ 271,764.09	\$ 242,149.35	\$ 294,806.00	\$ (52,656.65)
Expenditures				
Employee Benefits	271,764.09	242,149.35	\$ 294,806.00	\$ (52,656.65)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Vocational Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 137,000.00	\$ 137,000.00	\$ 137,000.00	\$ -
Expenditures				
Instruction	142,449.64	131,860.81	\$ 355,946.00	\$ (224,085.19)
Receipts Over (Under) Expenditures	(5,449.64)	5,139.19		
Unencumbered Cash, Beginning	224,395.16	218,945.52		
Unencumbered Cash, Ending	\$ 218,945.52	\$ 224,084.71		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Contingency Reserve Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Operating Transfers	\$ -	\$ -
Expenditures	<u>-</u>	<u>18,650.00</u>
Receipts Over (Under) Expenditures	-	(18,650.00)
Unencumbered Cash, Beginning	<u>375,144.00</u>	<u>375,144.00</u>
Unencumbered Cash, Ending	<u>\$ 375,144.00</u>	<u>\$ 356,494.00</u>

## Textbook Rental Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Fees	\$ 17,723.21	\$ 35,561.05
Expenditures	<u>6,531.32</u>	<u>7,453.35</u>
Receipts Over (Under) Expenditures	11,191.89	28,107.70
Unencumbered Cash, Beginning	<u>81,055.45</u>	<u>92,247.34</u>
Unencumbered Cash, Ending	<u>\$ 92,247.34</u>	<u>\$ 120,355.04</u>

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

ESOL Bilingual Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ 4,000.00	\$ 15,188.56	\$ -	\$ 15,188.56
Expenditures				
Instruction	6,097.96	12,737.00	\$ 12,737.00	\$ -
Receipts Over (Under) Expenditures	(2,097.96)	2,451.56		
Unencumbered Cash, Beginning	14,835.26	12,737.30		
Unencumbered Cash, Ending	\$ 12,737.30	\$ 15,188.86		

Parent Education Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
Expenditures	5,781.00	6,780.00	\$ 14,663.00	\$ (7,883.00)
Receipts Over (Under) Expenditures	(5,781.00)	1,220.00		
Unencumbered Cash, Beginning	20,444.00	14,663.00		
Unencumbered Cash, Ending	\$ 14,663.00	\$ 15,883.00		

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Title I Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 55,819.00	\$ 53,305.00
Expenditures		
Instruction and Administration	55,819.00	53,305.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

Title II-A Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Aid	\$ 25,749.00	\$ 18,326.00
Expenditures		
Instruction and Support Staff	25,749.00	18,326.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

REAP Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
	<u>          </u>	<u>          </u>
Total Cash Receipts		
Federal Aid	\$ 38,422.00	\$ 41,316.00
	<u>38,422.00</u>	<u>41,316.00</u>
Expenditures		
	-	-
Receipts Over (Under) Expenditures		
	-	-
Unencumbered Cash, Beginning	<u>          </u>	<u>          </u>
	-	-
Unencumbered Cash, Ending	<u>\$          </u>	<u>\$          </u>
	-	-

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Bond and Interest Fund

Schedule of Receipts and Expenditures, Actual and Budget - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year		Variance Over Under
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem	\$ 193,053.35	\$ 194,944.79	\$ 182,393.00	\$ 12,551.79
Delinquent	3,347.04	2,920.42	2,453.00	467.42
Motor Vehicle	32,742.38	33,240.84	30,270.00	2,970.84
Recreational Vehicle	847.28	668.95	749.00	(80.05)
State Aid	131,369.00	162,076.00	162,076.00	-
Federal Tax Credit Subsidy	107,852.50	107,852.50	107,853.00	(0.50)
Total Cash Receipts	<u>469,211.55</u>	<u>501,703.50</u>	<u>\$ 485,794.00</u>	<u>\$ 15,909.50</u>
Expenditures				
2009A Bond Principal	25,000.00	75,000.00	\$ 75,000.00	\$ -
2009A Bond Interest	<u>411,275.00</u>	<u>409,775.00</u>	<u>409,775.00</u>	<u>-</u>
Total Expenditures	<u>436,275.00</u>	<u>484,775.00</u>	<u>\$ 484,775.00</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	32,936.55	16,928.50		
Unencumbered Cash, Beginning	<u>200,264.43</u>	<u>233,200.98</u>		
Unencumbered Cash, Ending	<u>\$ 233,200.98</u>	<u>\$ 250,129.48</u>		

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Capital Project Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Interest	\$ 401.44	\$ 27.17
Expenditures		
Project Costs	<u>1,706,846.21</u>	<u>-</u>
Receipts Over (Under) Expenditures	(1,706,444.77)	27.17
Unencumbered Cash, Beginning	<u>1,774,360.23</u>	<u>67,915.46</u>
Unencumbered Cash, Ending	<u>\$ 67,915.46</u>	<u>\$ 67,942.63</u>

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 2

Brookville, Kansas

Special Gift Fund

Schedule of Receipts and Expenditures - Regulatory Basis

For the Fiscal Year Ended June 30, 2013

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

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts		
Donations and Grants	\$ 18,743.90	\$ 5,570.00
Expenditures	<u>18,064.54</u>	<u>4,692.59</u>
Receipts Over (Under) Expenditures	679.36	877.41
Unencumbered Cash, Beginning	<u>5,688.65</u>	<u>6,368.01</u>
Unencumbered Cash, Ending	<u>\$ 6,368.01</u>	<u>\$ 7,245.42</u>

## UNIFIED SCHOOL DISTRICT NO. 307

Schedule 3

Brookville, Kansas

Agency Funds

Summary of Receipts and Disbursements - Regulatory Basis  
For the Fiscal Year Ended June 30, 2013

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organization Funds				
Class of 2013	\$ 16,865.23	\$ 2,208.26	\$ 19,073.49	\$ -
Class of 2014	3,222.05	30,113.25	17,449.44	15,885.86
Class of 2015	2,356.67	55.91	-	2,412.58
Class of 2016	-	3,283.00	1,751.25	1,531.75
13 Senior Trip	1,817.26	-	1,817.26	-
Cheerleaders	433.53	2,334.08	1,592.10	1,175.51
Junior High Cheerleaders	104.68	121.99	159.80	66.87
National Honor Society	12.73	210.97	200.00	23.70
Natural Helpers	149.98	-	-	149.98
Technical Supplies	404.33	-	-	404.33
Friends of Rachel Emergency	-	357.25	212.13	145.12
Friends of Rachel	-	2,792.13	2,602.02	190.11
Future Farmers of America	3,673.49	29,113.55	28,414.29	4,372.75
FCA	1,049.98	250.00	285.99	1,013.99
Drama Club	140.51	-	-	140.51
Metals	9.90	-	-	9.90
Student Council	67.64	-	-	67.64
Band Boosters	630.70	10,680.73	10,915.60	395.83
Bigs	834.03	-	627.00	207.03
7th and 8th Grades	172.51	153.77	158.24	168.04
Snack Express	1,870.24	2,425.04	3,832.07	463.21
Hospitality Club	246.43	-	49.77	196.66
Subtotals	<u>34,061.89</u>	<u>84,099.93</u>	<u>89,140.45</u>	<u>29,021.37</u>
Sales Tax Fund				
High School	-	4,669.93	4,432.34	237.59
Total Student Organization Funds	<u>\$ 34,061.89</u>	<u>\$ 88,769.86</u>	<u>\$ 93,572.79</u>	<u>\$ 29,258.96</u>

UNIFIED SCHOOL DISTRICT NO. 307  
 Brookville, Kansas  
 District Activity Funds  
 Summary of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis  
 For the Fiscal Year Ended June 30, 2013

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Current Year Ending Cash Balance
Gate Receipts						
Athletics	\$ 8,707.40	\$ 39,773.31	\$ 37,952.20	\$ 10,528.51	\$ -	\$ 10,528.51
School Projects						
School Prevention	388.51	-	-	388.51	-	388.51
Alumni Pictures	1,806.51	1,013.11	1,013.11	1,806.51	-	1,806.51
Go Carts	970.32	33.81	752.07	252.06	-	252.06
Greenhouse	2,047.17	1,375.00	1,745.77	1,676.40	-	1,676.40
Carazo Greenhouse	35.88	139.79	-	175.67	-	175.67
Library	99.55	2.32	-	101.87	-	101.87
9th Books	-	785.00	784.12	0.88	-	0.88
FFA Grant	427.05	5,325.56	3,914.85	1,837.76	-	1,837.76
FFA Scholarship	1,872.94	1,000.00	-	2,872.94	-	2,872.94
Scholarship	-	350.00	-	350.00	-	350.00
Business Professionals	813.61	1,308.91	1,675.97	446.55	-	446.55
Total School Projects	<u>8,461.54</u>	<u>11,333.50</u>	<u>9,885.89</u>	<u>9,909.15</u>	<u>-</u>	<u>9,909.15</u>
Total District Activity Funds	<u>\$ 17,168.94</u>	<u>\$ 51,106.81</u>	<u>\$ 47,838.09</u>	<u>\$ 20,437.66</u>	<u>\$ -</u>	<u>\$ 20,437.66</u>