

UNIFIED SCHOOL DISTRICT NO. 106
Bazine, KS 67516
Ransom, KS 67572

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2011

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS

Financial Statements
For the Year Ended June 30, 2011

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 106
Bazine and Ransom, Kansas

We have audited the accompanying primary government financial statements of Unified School District No. 106, Bazine and Ransom, Kansas, as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements of the District's primary government as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year partial (and summarized) comparative financial information has been derived from the District's June 30, 2010 financial statements and, in our report dated January 24, 2011, we expressed an unqualified opinion on the financial statements taken as a whole.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the guidance in the Kansas Municipal Audit Guide. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements do not include financial data for the District's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component units. The District has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, Unified School District No. 106, Bazine and Ransom, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 106, Bazine and Ransom, Kansas as of June 30, 2011, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Unified School District No. 106, Bazine and Ransom, Kansas, as of June 30, 2011 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

December 27, 2011

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2011

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ (79,926.86)	\$ 0.00
Supplemental General Fund	165,994.00	1,270.50
Special Revenue Funds:		
At-Risk Fund	201,757.43	0.00
Bilingual Education Fund	22,024.46	0.00
Capital Outlay Fund	272,289.36	0.00
Driver Training Fund	4,883.80	0.00
Food Service Fund	44,251.56	0.00
Professional Development Fund	0.00	0.00
Parent Education Fund	0.00	0.00
Special Education Fund	208,607.64	0.00
Vocational Education Fund	40,316.63	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	178,508.10	0.00
Textbook Rental Fund	320.00	0.00
Recreation Commission Fund	12,468.61	0.00
Title I Fund	0.00	0.00
Title I ARRA Fund	0.00	0.00
Title II Fund	0.00	0.00
Title II ARRA Fund	0.00	0.00
Title II-D Fund	0.00	0.00
REAP Grant Fund	(32,880.12)	0.00
Drug Free Fund	0.00	0.00
District Activity Funds	27,273.79	0.00
Debt Service Fund:		
Bond and Interest #2 Fund	116,644.60	0.00
Total Primary Government (Excluding Agency Funds- Memorandum Only)	<u>\$ 1,182,533.00</u>	<u>\$ 1,270.50</u>

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

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
\$ 1,732,294.69	\$ 1,640,539.23	\$ 11,828.60	\$ 17,529.04	\$ 29,357.64
422,301.68	408,026.72	181,539.46	0.00	181,539.46
253,000.00	196,297.47	258,459.96	0.00	258,459.96
18,000.00	18,182.79	21,841.67	0.00	21,841.67
165,654.97	37,793.45	400,150.88	0.00	400,150.88
2,814.00	1,777.88	5,919.92	0.00	5,919.92
129,601.44	130,389.75	43,463.25	0.00	43,463.25
0.00	0.00	0.00	0.00	0.00
6,000.00	6,000.00	0.00	0.00	0.00
109,725.00	166,595.45	151,737.19	0.00	151,737.19
39,046.00	38,570.84	40,791.79	1,779.70	42,571.49
106,792.64	106,792.64	0.00	0.00	0.00
0.00	0.00	178,508.10	0.00	178,508.10
0.00	0.00	320.00	0.00	320.00
35,318.90	35,000.00	12,787.51	0.00	12,787.51
34,098.00	34,098.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
11,029.00	11,029.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
115.00	115.00	0.00	0.00	0.00
0.00	0.00	(32,880.12)	0.00	(32,880.12)
0.00	0.00	0.00	0.00	0.00
34,265.73	38,115.69	23,423.83	0.00	23,423.83
<u>8,138.02</u>	<u>59,000.00</u>	<u>65,782.62</u>	<u>0.00</u>	<u>65,782.62</u>
<u>\$ 3,108,195.07</u>	<u>\$ 2,928,323.91</u>	<u>\$ 1,363,674.66</u>	<u>\$ 19,308.74</u>	<u>\$ 1,382,983.40</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2011

Balance to be accounted for:	<u>\$ 1,382,983.40</u>
Composition of Cash:	
Petty Cash Accounts:	
Cash on Hand	
High School	\$ 150.00
Western Plains South	150.00
North Elementary	150.00
Checking Account - The First State Bank, Ransom, Kansas	
High School (Reconciled)	1,350.00
North Elementary (Reconciled)	1,350.00
Checking Account - Farmers Bank & Trust, Bazine, Kansas	
Western Plains South (Reconciled)	1,350.00
Board Accounts:	
NOW Account - Farmers Bank & Trust, Bazine, Kansas	1,029,887.65
Less Outstanding Checks	(137,426.07)
MMA Account - The First State Bank, Ransom, Kansas	462,597.99
Activity Fund Accounts:	
NOW Account - Farmers Bank & Trust, Bazine, Kansas (Reconciled)	2,244.78
Checking Account - The First State Bank, Ransom, Kansas (Reconciled)	<u>42,480.33</u>
Total Cash	1,404,284.68
Total Agency Fund per Statement 4	<u>(21,301.28)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 1,382,983.40</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 Summary of Expenditures - Actual and Budget
 (Budgeted Funds Only)
 For the Year Ended June 30, 2011

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 1,675,010.00	\$ (56,509.00)
Supplemental General Fund	554,222.00	0.00
Special Revenue Funds:		
At-Risk Fund	206,000.00	XXXXXXXXXX
Bilingual Education Fund	39,000.00	XXXXXXXXXX
Capital Outlay Fund	481,000.00	XXXXXXXXXX
Driver Training Fund	5,654.00	XXXXXXXXXX
Food Service Fund	156,600.00	XXXXXXXXXX
Professional Development Fund	0.00	XXXXXXXXXX
Parent Education Fund	6,000.00	XXXXXXXXXX
Special Education Fund	247,313.00	XXXXXXXXXX
Vocational Education Fund	71,500.00	XXXXXXXXXX
KPERs Special Retirement Fund	87,588.00	XXXXXXXXXX
Recreation Commission Fund	35,000.00	XXXXXXXXXX
Debt Service Funds:		
Bond and Interest #2 Fund	59,498.00	XXXXXXXXXX

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

Statement 2

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ 22,038.23	\$ 1,640,539.23	\$ 1,640,539.23	\$ 0.00
0.00	554,222.00	408,026.72	(146,195.28)
0.00	206,000.00	196,297.47	(9,702.53)
0.00	39,000.00	18,182.79	(20,817.21)
0.00	481,000.00	37,793.45	(443,206.55)
0.00	5,654.00	1,777.88	(3,876.12)
0.00	156,600.00	130,389.75	(26,210.25)
0.00	0.00	0.00	0.00
0.00	6,000.00	6,000.00	0.00
0.00	247,313.00	166,595.45	(80,717.55)
0.00	71,500.00	38,570.84	(32,929.16)
37,903.67	125,491.67	106,792.64	(18,699.03)
0.00	35,000.00	35,000.00	0.00
0.00	59,498.00	59,000.00	(498.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 549,551.09	\$ 645,069.00	\$ 586,466.00	\$ 58,603.00
Delinquent Tax	3,370.81	2,975.19	12,007.00	(9,031.81)
Mineral Tax	13,150.90	51,974.27	13,150.00	38,824.27
Local Sources:				
Reimbursements	26,285.38	22,038.23	0.00	22,038.23
State Aid:				
Equalization Aid	801,957.00	815,457.00	869,730.00	(54,273.00)
Special Education	137,873.00	109,725.00	139,901.00	(30,176.00)
Federal Aid:				
ARRA	81,188.00	30,918.00	30,918.00	0.00
Education Job Grants	0.00	54,138.00	0.00	54,138.00
Total Cash Receipts	<u>1,613,376.18</u>	<u>1,732,294.69</u>	<u>\$ 1,652,172.00</u>	<u>\$ 80,122.69</u>
Expenditures				
Instruction	724,945.88	757,502.58	835,600.00	(78,097.42)
Student Support Services	9,524.38	7,851.71	23,500.00	(15,648.29)
Health Services	2,391.09	4,297.11	0.00	4,297.11
Instructional Support Staff	17,840.89	5,837.93	28,542.00	(22,704.07)
General Administration	224,392.07	338,685.02	237,500.00	101,185.02
School Administration	57,317.88	31,258.64	53,400.00	(22,141.36)
Operations & Maintenance	229,861.95	256,299.36	210,767.00	45,532.36
Vehicle Operating Services	106,877.39	111,081.88	114,800.00	(3,718.12)
Operating Transfers	300,059.85	127,725.00	170,901.00	(43,176.00)
Adjustment to Comply with Legal Max			(56,509.00)	56,509.00
Legal General Fund Budget	1,673,211.38	1,640,539.23	1,618,501.00	22,038.23
Adjustment for Qualifying Budget Credits			22,038.23	(22,038.23)
Total Expenditures	<u>1,673,211.38</u>	<u>1,640,539.23</u>	<u>\$ 1,640,539.23</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(59,835.20)	91,755.46		
Unencumbered Cash, Beginning	<u>(20,091.66)</u>	<u>(79,926.86)</u>		
Unencumbered Cash, Ending	<u>\$ (79,926.86)</u>	<u>\$ 11,828.60</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 341,441.69	\$ 395,375.11	\$ 351,637.00	\$ 43,738.11
Delinquent Tax	2,229.23	2,134.51	7,530.00	(5,395.49)
Motor Veh./16-20M Veh. Tax	21,718.58	24,237.44	23,058.00	1,179.44
Recreational Vehicle Tax	439.95	554.62	484.00	70.62
Total Cash Receipts	<u>365,829.45</u>	<u>422,301.68</u>	<u>\$ 382,709.00</u>	<u>\$ 39,592.68</u>
Expenditures				
Instruction:				
Salaries	0.00	74,356.07	37,902.00	36,454.07
Employee Benefits	0.00	4,920.73	0.00	4,920.73
Purchased Property Services	6.45	0.00	0.00	0.00
Supplies	34,400.47	0.00	39,000.00	(39,000.00)
General Administration:				
Other Purchased Services	4,051.10	0.00	0.00	0.00
Operations & Maintenance:				
Purchased Property Services	0.00	0.00	50,000.00	(50,000.00)
Heating	0.00	0.00	20,000.00	(20,000.00)
Electricity	0.00	0.00	20,000.00	(20,000.00)
Vehicle Operating Services:				
Equipment (Including Buses)	919.74	0.00	12,320.00	(12,320.00)
Operating Transfers:				
To At-Risk	200,000.00	253,000.00	200,000.00	53,000.00
To Bilingual Education	20,000.00	0.00	20,000.00	(20,000.00)
To Driver Training	0.00	2,000.00	0.00	2,000.00
To Food Service	28,700.00	28,749.92	40,000.00	(11,250.08)
To Parent Education	0.00	6,000.00	0.00	6,000.00
To Special Education	60,000.00	0.00	65,000.00	(65,000.00)
To Vocational Education	0.00	39,000.00	50,000.00	(11,000.00)
Total Expenditures	<u>348,077.76</u>	<u>408,026.72</u>	<u>\$ 554,222.00</u>	<u>\$ (146,195.28)</u>
Receipts Over (Under) Expenditures	17,751.69	14,274.96		
Unencumbered Cash, Beginning	148,242.31	165,994.00		
Prior Year Cancelled Encumbrances	0.00	1,270.50		
Unencumbered Cash, Ending	<u>\$ 165,994.00</u>	<u>\$ 181,539.46</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
AT-RISK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From General	\$ 95,258.69	\$ 0.00	\$ 0.00	\$ 0.00
From Supplemental General	<u>200,000.00</u>	<u>253,000.00</u>	<u>200,000.00</u>	<u>53,000.00</u>
Total Cash Receipts	<u>295,258.69</u>	<u>253,000.00</u>	<u>\$ 200,000.00</u>	<u>\$ 53,000.00</u>
Expenditures				
Instruction:				
Salaries	167,273.94	174,011.90	145,000.00	29,011.90
Employee Benefits	21,290.06	22,285.57	36,000.00	(13,714.43)
Supplies	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total Expenditures	<u>188,564.00</u>	<u>196,297.47</u>	<u>\$ 206,000.00</u>	<u>\$ (9,702.53)</u>
Receipts Over (Under) Expenditures	106,694.69	56,702.53		
Unencumbered Cash, Beginning	<u>95,062.74</u>	<u>201,757.43</u>		
Unencumbered Cash, Ending	<u>\$ 201,757.43</u>	<u>\$ 258,459.96</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
BILINGUAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers:				
From General	\$ 25,000.00	\$ 18,000.00	\$ 25,000.00	\$ (7,000.00)
From Supplemental General	<u>20,000.00</u>	<u>0.00</u>	<u>20,000.00</u>	<u>(20,000.00)</u>
Total Cash Receipts	<u>45,000.00</u>	<u>18,000.00</u>	<u>\$ 45,000.00</u>	<u>\$ (27,000.00)</u>
Expenditures				
Instruction:				
Salaries	22,826.72	17,280.40	32,000.00	(14,719.60)
Employee Benefits	2,112.25	902.39	4,000.00	(3,097.61)
Supplies	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>(3,000.00)</u>
Total Expenditures	<u>24,938.97</u>	<u>18,182.79</u>	<u>\$ 39,000.00</u>	<u>\$ (20,817.21)</u>
Receipts Over (Under) Expenditures	20,061.03	(182.79)		
Unencumbered Cash, Beginning	<u>1,963.43</u>	<u>22,024.46</u>		
Unencumbered Cash, Ending	<u>\$ 22,024.46</u>	<u>\$ 21,841.67</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CAPITAL OUTLAY FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2011

(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 115,089.75	\$ 132,258.06	\$ 122,429.00	\$ 9,829.06
Delinquent Tax	684.49	704.39	2,516.00	(1,811.61)
Motor Veh./16-20M Veh. Tax	7,632.78	8,158.75	7,726.00	432.75
Recreational Vehicle Tax	154.82	186.60	162.00	24.60
Local Sources:				
Interest on Idle Funds	4,022.19	0.00	5,000.00	(5,000.00)
Other Revenue from Local Sources	<u>19,525.34</u>	<u>24,347.17</u>	<u>50,000.00</u>	<u>(25,652.83)</u>
Total Cash Receipts	<u>147,109.37</u>	<u>165,654.97</u>	<u>\$ 187,833.00</u>	<u>\$ (22,178.03)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	62,981.30	668.51	200,000.00	(199,331.49)
Student Support Services:				
Property (Equip & Furn)	1,689.00	0.00	5,000.00	(5,000.00)
General Administration:				
Property (Equip & Furn)	0.00	0.00	5,000.00	(5,000.00)
School Administration:				
Property (Equip & Furn)	1,430.78	0.00	0.00	0.00
Operations & Maintenance:				
Property (Equip & Furn)	3,055.02	22,344.08	25,000.00	(2,655.92)
Transportation:				
Property (Equip & Furn)	64,363.84	0.00	60,000.00	(60,000.00)
Facility Acquis. & Constr. Services:				
Site Improvement	3,591.16	0.00	145,000.00	(145,000.00)
Building Improvements				
Salaries	31,200.00	10,533.36	34,000.00	(23,466.64)
Employee Benefits	6,196.32	4,247.50	7,000.00	(2,752.50)
Outside Contractors	<u>43,937.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>218,444.42</u>	<u>37,793.45</u>	<u>\$ 481,000.00</u>	<u>\$ (443,206.55)</u>
Receipts Over (Under) Expenditures	(71,335.05)	127,861.52		
Unencumbered Cash, Beginning	<u>343,624.41</u>	<u>272,289.36</u>		
Unencumbered Cash, Ending	<u>\$ 272,289.36</u>	<u>\$ 400,150.88</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 DRIVER TRAINING FUND
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid:				
State Safety Aid	\$ 750.00	\$ 814.00	\$ 770.00	\$ 44.00
Operating Transfer:				
From Supplemental General	<u>0.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>2,000.00</u>
Total Cash Receipts	<u>750.00</u>	<u>2,814.00</u>	<u>\$ 770.00</u>	<u>\$ 2,044.00</u>
Expenditures				
Instruction:				
Salaries	2,250.00	1,650.00	3,000.00	(1,350.00)
Employee Benefits	174.38	127.88	300.00	(172.12)
Supplies	<u>0.00</u>	<u>0.00</u>	<u>2,354.00</u>	<u>(2,354.00)</u>
Total Expenditures	<u>2,424.38</u>	<u>1,777.88</u>	<u>\$ 5,654.00</u>	<u>\$ (3,876.12)</u>
Receipts Over (Under) Expenditures	(1,674.38)	1,036.12		
Unencumbered Cash, Beginning	<u>6,558.18</u>	<u>4,883.80</u>		
Unencumbered Cash, Ending	<u>\$ 4,883.80</u>	<u>\$ 5,919.92</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
FOOD SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 4,396.42	\$ 5,933.79	\$ 5,000.00	\$ 933.79
Food Sales	32,412.83	29,914.93	34,300.00	(4,385.07)
Miscellaneous	166.34	229.32	4,000.00	(3,770.68)
State Aid:				
State Food Assistance	1,108.12	1,091.47	1,260.00	(168.53)
Federal Aid:				
Child Nutrition Program	63,456.58	63,682.01	59,872.00	3,810.01
Operating Transfer:				
From Supplemental General	<u>28,700.00</u>	<u>28,749.92</u>	<u>40,000.00</u>	<u>(11,250.08)</u>
Total Cash Receipts	<u>130,240.29</u>	<u>129,601.44</u>	<u>\$ 144,432.00</u>	<u>\$ (14,830.56)</u>
Expenditures				
Food Service Operation:				
Salaries	39,657.70	41,499.27	42,000.00	(500.73)
Employee Benefits	5,701.61	6,278.94	7,600.00	(1,321.06)
Food & Supplies	85,840.40	81,917.25	99,000.00	(17,082.75)
Property (Equip & Furn)	270.75	0.00	4,000.00	(4,000.00)
Other	<u>1,306.41</u>	<u>694.29</u>	<u>4,000.00</u>	<u>(3,305.71)</u>
Total Expenditures	<u>132,776.87</u>	<u>130,389.75</u>	<u>\$ 156,600.00</u>	<u>\$ (26,210.25)</u>
Receipts Over (Under) Expenditures	(2,536.58)	(788.31)		
Unencumbered Cash, Beginning	<u>46,788.14</u>	<u>44,251.56</u>		
Unencumbered Cash, Ending	<u>\$ 44,251.56</u>	<u>\$ 43,463.25</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid:				
Professional Development Aid	\$ 144.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfer:				
From General	<u>1,578.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>1,722.16</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	274.50	0.00	0.00	0.00
Other Purchased Services	1,230.74	0.00	0.00	0.00
Other	<u>216.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>1,722.16</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PARENT EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers:				
From General	\$ 6,000.00	\$ 0.00	\$ 6,000.00	\$ (6,000.00)
From Supplemental General	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>6,000.00</u>
Total Cash Receipts	<u>6,000.00</u>	<u>6,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Student Support Services:				
Other Purchased Services	<u>6,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>
Total Expenditures	<u>6,000.00</u>	<u>6,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfers:				
From General	\$ 106,811.00	\$ 109,725.00	\$ 139,901.00	\$ (30,176.00)
From Supplemental General	<u>60,000.00</u>	<u>0.00</u>	<u>65,000.00</u>	<u>(65,000.00)</u>
Total Cash Receipts	<u>166,811.00</u>	<u>109,725.00</u>	<u>\$ 204,901.00</u>	<u>\$ (95,176.00)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	56,659.73	55,768.11	55,112.00	656.11
Flow-thru	106,811.00	109,725.00	130,201.00	(20,476.00)
Other	0.00	0.00	50,000.00	(50,000.00)
Vehicle Operating Services:				
Salaries	0.00	0.00	2,000.00	(2,000.00)
Employee Benefits	0.00	1,102.34	1,500.00	(397.66)
Other Purchased Services	565.95	0.00	2,000.00	(2,000.00)
Motor Fuel	0.00	0.00	3,000.00	(3,000.00)
Other	<u>0.00</u>	<u>0.00</u>	<u>3,500.00</u>	<u>(3,500.00)</u>
Total Expenditures	<u>164,036.68</u>	<u>166,595.45</u>	<u>\$ 247,313.00</u>	<u>\$ (80,717.55)</u>
Receipts Over (Under) Expenditures	2,774.32	(56,870.45)		
Unencumbered Cash, Beginning	<u>205,833.32</u>	<u>208,607.64</u>		
Unencumbered Cash, Ending	<u>\$ 208,607.64</u>	<u>\$ 151,737.19</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 VOCATIONAL EDUCATION FUND
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 386.89	\$ 46.00	\$ 0.00	\$ 46.00
Operating Transfers:				
From General	65,412.00	0.00	0.00	0.00
From Supplemental General	<u>0.00</u>	<u>39,000.00</u>	<u>50,000.00</u>	<u>(11,000.00)</u>
Total Cash Receipts	<u>65,798.89</u>	<u>39,046.00</u>	<u>\$ 50,000.00</u>	<u>\$ (10,954.00)</u>
Expenditures				
Instruction:				
Salaries	25,432.00	28,662.71	52,000.00	(23,337.29)
Employee Benefits	7,695.50	6,483.32	9,500.00	(3,016.68)
Supplies	<u>1,872.38</u>	<u>3,424.81</u>	<u>10,000.00</u>	<u>(6,575.19)</u>
Total Expenditures	<u>34,999.88</u>	<u>38,570.84</u>	<u>\$ 71,500.00</u>	<u>\$ (32,929.16)</u>
Receipts Over (Under) Expenditures	30,799.01	475.16		
Unencumbered Cash, Beginning	<u>9,517.62</u>	<u>40,316.63</u>		
Unencumbered Cash, Ending	<u>\$ 40,316.63</u>	<u>\$ 40,791.79</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources:				
KPERs	\$ 37,603.07	\$ 106,792.64	\$ 87,588.00	\$ 19,204.64
Total Cash Receipts	<u>37,603.07</u>	<u>106,792.64</u>	<u>\$ 87,588.00</u>	<u>\$ 19,204.64</u>
Expenditures				
Instruction:				
Employee Benefits	25,946.20	74,153.62	60,488.00	13,665.62
Instructional Support Staff:				
Employee Benefits	646.41	1,851.58	1,800.00	51.58
General Administration:				
Employee Benefits	2,255.98	6,174.01	5,200.00	974.01
School Administration:				
Employee Benefits	3,197.21	9,022.77	7,200.00	1,822.77
Operations & Maintenance:				
Employee Benefits	2,894.42	7,817.56	6,500.00	1,317.56
Student Transportation Services:				
Employee Benefits	1,268.92	3,779.07	3,200.00	579.07
Food Service:				
Employee Benefits	<u>1,393.93</u>	<u>3,994.03</u>	<u>3,200.00</u>	<u>794.03</u>
Legal KPERs Special Retirement Fund				
Budget	37,603.07	106,792.64	87,588.00	19,204.64
Adjustment for Qualifying Budget Credits			<u>37,903.67</u>	<u>(37,903.67)</u>
Total Expenditures	<u>37,603.07</u>	<u>106,792.64</u>	<u>\$ 125,491.67</u>	<u>\$ (18,699.03)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CONTINGENCY RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
Operating Transfer:		
From General	\$ 0.00	\$ 0.00
	<u> </u>	<u> </u>
Total Cash Receipts	0.00	0.00
	<u> </u>	<u> </u>
Expenditures		
None	0.00	0.00
	<u> </u>	<u> </u>
Total Expenditures	0.00	0.00
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>178,508.10</u>	<u>178,508.10</u>
Unencumbered Cash, Ending	<u>\$ 178,508.10</u>	<u>\$ 178,508.10</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 TEXTBOOK RENTAL FUND
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>320.00</u>	<u>320.00</u>
Unencumbered Cash, Ending	<u>\$ 320.00</u>	<u>\$ 320.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
RECREATION COMMISSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 28,772.78	\$ 33,047.87	\$ 30,532.00	\$ 2,515.87
Delinquent	195.20	184.06	628.00	(443.94)
Motor Veh./16-20M Veh. Tax	1,910.78	2,040.29	1,917.00	123.29
Recreational Vehicle Tax	<u>38.69</u>	<u>46.68</u>	<u>41.00</u>	<u>5.68</u>
Total Cash Receipts	<u>30,917.45</u>	<u>35,318.90</u>	<u>\$ 33,118.00</u>	<u>\$ 2,200.90</u>
Expenditures				
Community Service Operations	<u>35,000.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	<u>0.00</u>
Total Expenditures	<u>35,000.00</u>	<u>35,000.00</u>	<u>\$ 35,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(4,082.55)	318.90		
Unencumbered Cash, Beginning	<u>16,551.16</u>	<u>12,468.61</u>		
Unencumbered Cash, Ending	<u>\$ 12,468.61</u>	<u>\$ 12,787.51</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE I FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 34,480.00	\$ 34,098.00
Total Cash Receipts	<u>34,480.00</u>	<u>34,098.00</u>
Expenditures		
Instruction:		
Salaries	26,916.47	22,739.55
Employee Benefits	7,500.32	9,414.83
Supplies	63.21	608.00
Instructional Support Staff:		
Purchased Professional Services	<u>0.00</u>	<u>1,335.62</u>
Total Expenditures	<u>34,480.00</u>	<u>34,098.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE I ARRA FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 12,423.00	\$ 0.00
	<u> </u>	<u> </u>
Total Cash Receipts	12,423.00	0.00
	<u> </u>	<u> </u>
Expenditures		
Instruction:		
Salaries	10,497.44	0.00
Supplies	1,925.56	0.00
	<u> </u>	<u> </u>
Total Expenditures	12,423.00	0.00
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Beginning	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00
	<u> </u>	<u> </u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE II FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 10,720.00	\$ 11,029.00
Total Cash Receipts	<u>10,720.00</u>	<u>11,029.00</u>
Expenditures		
Instructional Support Staff:		
Salaries	10,720.00	11,029.00
Other	<u>2,331.26</u>	<u>0.00</u>
Total Expenditures	<u>13,051.26</u>	<u>11,029.00</u>
Receipts Over (Under) Expenditures	(2,331.26)	0.00
Unencumbered Cash, Beginning	<u>2,331.26</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE II ARRA FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 619.00	\$ 0.00
	<u> </u>	<u> </u>
Total Cash Receipts	619.00	0.00
	<u> </u>	<u> </u>
Expenditures		
Instruction:		
Salaries	523.06	0.00
Supplies	95.94	0.00
	<u> </u>	<u> </u>
Total Expenditures	619.00	0.00
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Beginning	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
TITLE II-D FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 252.00	\$ 115.00
Total Cash Receipts	<u>252.00</u>	<u>115.00</u>
Expenditures		
Instruction:		
Salaries	212.94	0.00
Employee Benefits	39.06	0.00
Purchased Professional Services	283.00	0.00
Supplies	<u>0.00</u>	<u>115.00</u>
Total Expenditures	<u>535.00</u>	<u>115.00</u>
Receipts Over (Under) Expenditures	(283.00)	0.00
Unencumbered Cash, Beginning	<u>283.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
REAP GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 0.00	\$ 0.00
	<u> </u>	<u> </u>
Total Cash Receipts	0.00	0.00
	<u> </u>	<u> </u>
Expenditures		
Instruction:		
Salaries	27,978.00	0.00
Employee Benefits	4,902.12	0.00
	<u> </u>	<u> </u>
Total Expenditures	32,880.12	0.00
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	(32,880.12)	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Beginning	0.00	(32,880.12)
	<u> </u>	<u> </u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ (32,880.12)</u>	<u>\$ (32,880.12)</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 DRUG FREE FUND
 Statement of Cash Receipts and Expenditures - Actual
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Actual
	<u> </u>	<u> </u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 636.00	\$ 0.00
	<u> </u>	<u> </u>
Total Cash Receipts	636.00	0.00
	<u> </u>	<u> </u>
Expenditures		
Instruction:		
Salaries	537.42	0.00
Employee Benefits	98.58	0.00
	<u> </u>	<u> </u>
Total Expenditures	636.00	0.00
	<u> </u>	<u> </u>
Receipts Over (Under) Expenditures	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Beginning	0.00	0.00
	<u> </u>	<u> </u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
BOND AND INTEREST #2 FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 29,011.10	\$ 5,336.30	\$ 4,662.00	\$ 674.30
Delinquent Tax	586.50	320.59	632.00	(311.41)
Motor Veh./16-20M Veh. Tax	3,210.15	2,407.92	2,516.00	(108.08)
Recreational Vehicle Tax	92.60	73.21	53.00	20.21
Total Cash Receipts	<u>32,900.35</u>	<u>8,138.02</u>	<u>\$ 7,863.00</u>	<u>\$ 275.02</u>
Expenditures				
Interest	6,335.00	3,997.50	3,998.00	(0.50)
Commission and Postage	3.75	2.50	500.00	(497.50)
Principal	<u>50,000.00</u>	<u>55,000.00</u>	<u>55,000.00</u>	<u>0.00</u>
Total Expenditures	<u>56,338.75</u>	<u>59,000.00</u>	<u>\$ 59,498.00</u>	<u>\$ (498.00)</u>
Receipts Over (Under) Expenditures	(23,438.40)	(50,861.98)		
Unencumbered Cash, Beginning	<u>140,083.00</u>	<u>116,644.60</u>		
Unencumbered Cash, Ending	<u>\$ 116,644.60</u>	<u>\$ 65,782.62</u>		

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 AGENCY FUNDS
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Western Plains South:				
Eighth Grade	\$ 197.73	\$ 222.10	\$ 305.30	\$ 114.53
Junior High Cheerleaders	592.01	2,622.30	2,516.55	697.76
Music	650.26	33.20	354.27	329.19
Industrial Arts	0.00	1,049.50	1,022.81	26.69
Recycle	24.80	421.73	421.73	24.80
Revolving	(35.00)	0.00	0.00	(35.00)
Interest NOW Account	23.46	5.00	0.00	28.46
Total Western Plains South:	<u>1,453.26</u>	<u>4,353.83</u>	<u>4,620.66</u>	<u>1,186.43</u>
Western Plains North:				
Class of 2009	284.71	0.00	284.71	0.00
Class of 2010	161.87	0.00	161.87	0.00
Class of 2011	3,289.04	520.50	3,411.67	397.87
Class of 2012	0.00	15,274.40	11,610.50	3,663.90
Class of 2013	0.00	250.50	0.00	250.50
Class of 2014	0.00	161.87	0.00	161.87
Junior High	40.85	152.84	152.82	40.87
Band	1,216.33	150.00	480.40	885.93
KAY	1,185.13	5,744.79	6,601.92	328.00
FBLA	1,971.62	2,729.51	2,710.31	1,990.82
FFA	2,042.28	5,684.40	5,245.92	2,480.76
Pep Club	990.28	2,151.33	1,513.10	1,628.51
Benevolence Fund	0.00	266.10	0.00	266.10
Student Council	1,810.09	2,673.26	3,884.58	598.77
Speech Club	72.73	0.00	52.00	20.73
GS Account	7,400.22	0.00	0.00	7,400.22
Total Western Plains High School:	<u>20,465.15</u>	<u>35,759.50</u>	<u>36,109.80</u>	<u>20,114.85</u>
Total Agency Funds	<u>\$ 21,918.41</u>	<u>\$ 40,113.33</u>	<u>\$ 40,730.46</u>	<u>\$ 21,301.28</u>

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

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2011

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
District Activity Funds:			
Western Plains North:			
Annual	\$ 10,777.76	\$ 0.00	\$ 10,021.00
Journalism	0.00	0.00	7,637.00
Memorial	234.72	0.00	0.00
Athletics	<u>12,306.16</u>	<u>0.00</u>	<u>13,117.65</u>
Total Western Plains High School	<u>23,318.64</u>	<u>0.00</u>	<u>30,775.65</u>
Western Plains South:			
Athletics	<u>3,955.15</u>	<u>0.00</u>	<u>3,490.08</u>
Total Western Plains South	<u>3,955.15</u>	<u>0.00</u>	<u>3,490.08</u>
Total District Activity Funds	<u>\$ 27,273.79</u>	<u>\$ 0.00</u>	<u>\$ 34,265.73</u>

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

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances And Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 11,491.65	\$ 9,307.11	\$ 0.00	\$ 9,307.11
5,942.23	1,694.77	0.00	1,694.77
0.00	234.72	0.00	234.72
<u>14,294.93</u>	<u>11,128.88</u>	<u>0.00</u>	<u>11,128.88</u>
<u>31,728.81</u>	<u>22,365.48</u>	<u>0.00</u>	<u>22,365.48</u>
<u>6,386.88</u>	<u>1,058.35</u>	<u>0.00</u>	<u>1,058.35</u>
<u>6,386.88</u>	<u>1,058.35</u>	<u>0.00</u>	<u>1,058.35</u>
<u>\$ 38,115.69</u>	<u>\$ 23,423.83</u>	<u>\$ 0.00</u>	<u>\$ 23,423.83</u>

UNIFIED SCHOOL DISTRICT NO. 106
NOTES TO FINANCIAL STATEMENTS
June 30, 2011

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 106, Bazine and Ransom, Kansas is a municipal corporation governed by an elected seven member board. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The Recreation Commission of Unified School District No. 106 oversees the recreational activities of the District and is a component unit. The Recreation Commission can sue and be sued, but acquisition of real property by the commission must be approved by the District. The District levies taxes for the commission and bond issuances must be approved by the District. The primary government financial statements presented do not include the financial data of the component unit of Unified School District No. 106. The financial data of the Recreation Commission is available at the Recreation Commission's office.

B. FUND ACCOUNTING

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

The following types of funds comprise the financial activities of Unified School District No. 106, Bazine and Ransom, Kansas for the year ended June 30, 2011:

GOVERNMENTAL FUNDS

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

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

Debt Service Funds--to account for the accumulation of resources from and the payment of, interest and principal on general long-term debt which are general obligations of USD 106.

FIDUCIARY FUNDS:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individual, private organizations, other governmental units, and/or other funds. These include (a) Pension Trust Funds, (b) Investment Trust Funds, (c) Private-purpose Trust Funds, and (d) Agency Funds.

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

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 statutory basis of accounting.

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 municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and money market accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Sick Leave Policy:

Classified employees shall be granted one day of sick leave per calendar month worked. Unused sick leave may accumulate to a maximum of sixty days for full-time employees and thirty days for part-time employees. Full-time certified employees shall be granted ten days of sick leave per year, accumulative to sixty days. Employees are not paid for accumulated sick leave upon separation from employment, therefore, there is no potential liability for sick leave as of June 30, 2011.

Vacation Policy:

Full-time classified employees will accrue vacation pay at a rate of one week per year for the first year and then two weeks per year after the second year with a maximum of three weeks at any one time. One additional day will be added for each five years of experience to the District not to exceed three weeks vacation time at any one time. Vacation time cannot be accumulated, therefore, there is no potential liability as of June 30, 2011.

F. COMPARATIVE DATA

Comparative totals for the prior year have been presented in the accompany individual fund financial statements in order to provide an understanding of changes in the District's financial position and operation. Some prior year balances have been reclassified to conform with the current year presentation.

G. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

H. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

I. REIMBURSED EXPENSES

Unified School District No. 106, Ransom and Bazine, Kansas, records reimbursable expenditures (or expense) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

J. ESTIMATES

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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.

Adjustment to Comply with Legal Max: Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits: Districts may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the statutory 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 unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds, and the following special revenue funds:

Contingency Reserve Fund	Title II ARRA Fund
Textbook Rental Fund	Title II-D Fund
Title I Fund	REAP Grant Fund
Title I ARRA Fund	Drug Free Fund
Title II 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 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The REAP Grant Fund showed a negative ending unencumbered cash balance of \$32,880.12 for the year ending June 30, 2011. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

K.S.A. 72-6417(d) and K.S.A. 72-6434(d) requires the school district to record any payment of general state aid that is due to be paid during the month of June and is paid to the school district after June 30, as a receipt for the school year ending on June 30. The schedule on the following page shows the revenue as required by the statutes.

Note 3 - COMPLIANCE WITH KANSAS STATUTES (Cont'd.)

Statutory Revenues and Expenditures - Statutory and Budget
For the Year Ended June 30, 2011
GENERAL FUND

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 645,069.00	\$ 586,466.00	\$ 58,603.00
Delinquent Tax	2,975.19	12,007.00	(9,031.81)
Mineral Tax	51,974.27	13,150.00	38,824.27
Local Sources:			
Reimbursements	22,038.23	0.00	22,038.23
State Aid:			
Equalization Aid	732,076.00	869,730.00	(137,654.00)
Special Education Aid	109,725.00	139,901.00	(30,176.00)
Federal Aid:			
ARRA	30,918.00	30,918.00	0.00
Education Jobs Grant	54,138.00	0.00	54,138.00
Total Statutory Revenues	1,648,913.69	\$ 1,652,172.00	\$ (3,258.31)
Expenditures			
Instruction	757,502.58	835,600.00	(78,097.42)
Student Support Services	7,851.71	23,500.00	(15,648.29)
Health Services	4,297.11	0.00	4,297.11
Instructional Support Staff	5,837.93	28,542.00	(22,704.07)
General Administration	338,685.02	237,500.00	101,185.02
School Administration	31,258.64	53,400.00	(22,141.36)
Operations & Maintenance	256,299.36	210,767.00	45,532.36
Vehicle Operating Services	111,081.88	114,800.00	(3,718.12)
Operating Transfers	127,725.00	170,901.00	(43,176.00)
Adjustment to Comply with Legal Max		(56,509.00)	56,509.00
Legal General Fund Budget	1,640,539.23	1,618,501.00	22,038.23
Adjustment for Qualifying Budget Credits		22,038.23	(22,038.23)
Total Expenditures	1,640,539.23	\$ 1,640,539.23	\$ 0.00
Revenue Over (Under) Expenditures	8,374.46		
Modified Unencumbered Cash, July 1, 2010	16,321.14		
Modified Unencumbered Cash, June 30, 2011	\$ 24,695.60		

Note 3 - COMPLIANCE WITH KANSAS STATUTES (Cont'd.)

Statutory Revenues and Expenditures - Statutory and Budget
 For the Year Ended June 30, 2011
 KPERS SPECIAL RETIREMENT FUND

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
State Aid:			
KPERS	\$ 68,888.97	\$ 87,588.00	\$ (18,699.03)
 Total Statutory Revenues	<u>\$ 68,888.97</u>	<u>\$ 87,588.00</u>	<u>\$ (18,699.03)</u>
 Expenditures			
Instruction:			
Employee Benefits	48,000.09	60,488.00	(12,487.91)
Instructional Support Staff:			
Employee Benefits	1,093.51	1,800.00	(706.49)
General Administration:			
Employee Benefits	3,899.79	5,200.00	(1,300.21)
School Administration:			
Employee Benefits	5,990.48	7,200.00	(1,209.52)
Operations & Maintenance:			
Employee Benefits	5,164.30	6,500.00	(1,335.70)
Student Transportation Services:			
Employee Benefits	2,262.92	3,200.00	(937.08)
Food Service:			
Employee Benefits	2,477.88	3,200.00	(722.12)
 Total Expenditures	<u>68,888.97</u>	<u>\$ 87,588.00</u>	<u>\$ (18,699.03)</u>
 Revenue Over (Under) Expenditures	0.00		
 Modified Unencumbered Cash, July 1, 2010	0.00		
 Modified Unencumbered Cash, June 30, 2011	\$ 0.00		

Note 4 - DEPOSITS

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

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

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, 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%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2011.

At June 30, 2011 the District's carrying amount of deposits was \$1,403,834.68 and the bank balance was \$1,540,032.71. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$1,327,434.72 was covered by federal depository insurance, and \$212,597.99 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2011, the statutory limit for the District was \$4,804,845.36. The outstanding bond principal represents .17% of the District valuation.

Note 6 - LONG TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2011, were as follows:

Issue	Interest	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds:				
Series 2001	3.90-6.00%	5/01/2001	\$ 450,000.00	9/01/2011
Total Long-Term Debt				

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

	<u>6/30/2012</u>	<u>Total</u>
Principal:		
General Obligation Bonds:		
Series 2001	<u>\$ 60,000.00</u>	<u>\$ 60,000.00</u>
Total Principal	<u>60,000.00</u>	<u>60,000.00</u>
Interest:		
General Obligation Bonds:		
Series 2001	<u>1,380.00</u>	<u>1,380.00</u>
Total Interest	<u>1,380.00</u>	<u>1,380.00</u>
Total Principal and Interest	<u>\$ 61,380.00</u>	<u>\$ 61,380.00</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 115,000.00	\$ 0.00	\$ 55,000.00	\$ 60,000.00	\$ 3,997.50
<u>\$ 115,000.00</u>	<u>\$ 0.00</u>	<u>\$ 55,000.00</u>	<u>\$ 60,000.00</u>	<u>\$ 3,997.50</u>

Note 7 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	Bilingual Education	K.S.A. 72-6428	\$ 18,000.00
General	Special Education	K.S.A. 72-6428	109,725.00
Supplemental General	At-Risk	K.S.A. 72-6433	253,000.00
Supplemental General	Driver Training	K.S.A. 72-6433	2,000.00
Supplemental General	Food Service	K.S.A. 72-6433	28,749.92
Supplemental General	Parent Education	K.S.A. 72-6433	6,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	39,000.00

Note 8 - DEFINED BENEFIT PENSION PLAN

Plan description. The District contributes to the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas Ave., Suite 100; Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% for Tier 1 employees and 6% for Tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 9.17% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2011, 2010, and 2009 were \$253,834,044 (received as of June 30, 2011 was \$188,864,352 and the remaining balance due of \$64,969,692 was received by July 12, 2011), \$248,468,186, and \$242,277,363, respectively, equal to the required contributions for each year.

Note 9 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 10 - LEASE COMMITMENTS

Operating Leases

The District has entered into an operating lease for copiers which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$6,079.75. These expenditures were made from the General Fund.

Note 11 - 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 these financial statements.

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

Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through December 27, 2011, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year		Current Year	
	Actual	Actual	Budget	Variance Over (Under)
Expenditures				
Instruction:				
Salaries	\$ 552,025.58	\$ 546,360.57	\$ 569,000.00	\$ (22,639.43)
Employee Benefits	109,285.59	131,633.81	111,600.00	20,033.81
Purchased Professional Services	0.00	4,100.00	0.00	4,100.00
Other Purchased Services	0.00	1,417.42	0.00	1,417.42
Supplies	46,672.53	58,210.79	105,000.00	(46,789.21)
Property (Equip & Furn)	0.00	0.00	25,000.00	(25,000.00)
Other	16,962.18	15,779.99	25,000.00	(9,220.01)
	<u>724,945.88</u>	<u>757,502.58</u>	<u>835,600.00</u>	<u>(78,097.42)</u>
Student Support Services:				
Salaries	7,206.39	7,390.68	8,500.00	(1,109.32)
Employee Benefits	310.08	312.03	1,000.00	(687.97)
Supplies	1,571.35	0.00	2,000.00	(2,000.00)
Property (Equip & Furn)	0.00	0.00	10,000.00	(10,000.00)
Other	436.56	149.00	2,000.00	(1,851.00)
	<u>9,524.38</u>	<u>7,851.71</u>	<u>23,500.00</u>	<u>(15,648.29)</u>
Health Services:				
Salaries	1,098.00	3,201.50	0.00	3,201.50
Employee Benefits	0.00	191.11	0.00	191.11
Other	1,293.09	904.50	0.00	904.50
	<u>2,391.09</u>	<u>4,297.11</u>	<u>0.00</u>	<u>4,297.11</u>
Instructional Support Staff:				
Salaries	7,718.00	0.00	8,000.00	(8,000.00)
Employee Benefits	3,358.75	0.00	2,200.00	(2,200.00)
Other Purchased Services	4,265.00	263.00	14,342.00	(14,079.00)
Supplies	2,499.14	5,574.93	4,000.00	1,574.93
	<u>17,840.89</u>	<u>5,837.93</u>	<u>28,542.00</u>	<u>(22,704.07)</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2011
(With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year	Actual	Current Year	Variance
	Actual		Budget	Over (Under)
Expenditures (Cont'd.)				
General Administration:				
Salaries	106,034.92	164,796.96	109,000.00	55,796.96
Employee Benefits	19,081.85	27,551.39	21,500.00	6,051.39
Purchased Professional Services	23,105.58	17,122.35	25,000.00	(7,877.65)
Purchased Property Services	12,628.34	13,609.35	12,000.00	1,609.35
Other Purchased Services	47,882.99	98,628.10	52,000.00	46,628.10
Supplies	4,554.49	5,336.02	5,000.00	336.02
Other	11,103.90	11,640.85	13,000.00	(1,359.15)
	<u>224,392.07</u>	<u>338,685.02</u>	<u>237,500.00</u>	<u>101,185.02</u>
School Administration:				
Salaries	40,012.00	21,604.28	42,000.00	(20,395.72)
Employee Benefits	5,914.17	3,046.06	6,400.00	(3,353.94)
Purchased Professional Services	0.00	6,608.30	0.00	6,608.30
Other Purchased Services	0.00	0.00	5,000.00	(5,000.00)
Other	11,391.71	0.00	0.00	0.00
	<u>57,317.88</u>	<u>31,258.64</u>	<u>53,400.00</u>	<u>(22,141.36)</u>
Operations & Maintenance:				
Salaries	57,434.28	85,781.59	59,000.00	26,781.59
Employee Benefits	10,547.49	15,127.90	12,800.00	2,327.90
Purchased Professional Services	4,600.00	30.00	0.00	30.00
Purchased Property Services	49,631.62	42,600.99	9,000.00	33,600.99
Supplies	956.91	0.00	17,967.00	(17,967.00)
Heating	57,621.66	62,312.13	60,000.00	2,312.13
Electricity	48,844.73	48,930.83	52,000.00	(3,069.17)
Other Energy	225.26	0.00	0.00	0.00
Other	0.00	1,515.92	0.00	1,515.92
	<u>229,861.95</u>	<u>256,299.36</u>	<u>210,767.00</u>	<u>45,532.36</u>
Vehicle Operating Services:				
Salaries	47,180.56	42,302.81	50,000.00	(7,697.19)
Employee Benefits	4,546.09	4,078.71	5,800.00	(1,721.29)
Other Purchased Services	1,692.69	0.00	2,000.00	(2,000.00)
Motor Fuel	39,184.94	51,423.28	43,000.00	8,423.28
Equip (Including Buses)	5,911.28	12,655.66	5,000.00	7,655.66
Other	8,361.83	621.42	9,000.00	(8,378.58)
	<u>106,877.39</u>	<u>111,081.88</u>	<u>114,800.00</u>	<u>(3,718.12)</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 Detailed Schedule of General Fund Expenditures
 Compared with Appropriations
 For the Year Ended June 30, 2011
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2010)

	Prior Year	Actual	Current Year	Variance
	Actual		Budget	Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	95,258.69	0.00	0.00	0.00
To Bilingual Education	25,000.00	18,000.00	25,000.00	(7,000.00)
To Professional Development	1,578.16	0.00	0.00	0.00
To Parent Education	6,000.00	0.00	6,000.00	(6,000.00)
To Special Education	106,811.00	109,725.00	139,901.00	(30,176.00)
To Vocational Education	65,412.00	0.00	0.00	0.00
	<u>300,059.85</u>	<u>127,725.00</u>	<u>170,901.00</u>	<u>(43,176.00)</u>
Adjustment to Comply with Legal Max			(56,509.00)	56,509.00
Legal General Fund Budget	1,673,211.38	1,640,539.23	1,618,501.00	22,038.23
Adjustment for Qualifying Budget Credits			22,038.23	(22,038.23)
Total Expenditures	<u>\$ 1,673,211.38</u>	<u>\$ 1,640,539.23</u>	<u>\$ 1,640,539.23</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 OTHER PUBLIC ACTIVITIES
 PETTY CASH FUNDS
 Receipts, Disbursements and Balances

July 1, 2010 to June 30, 2011

	High School	West Plains South School
Balance to be accounted for 07/01/10	\$ 1,500.00	\$ 1,500.00
Receipts		
Reimbursements from U.S.D. 106	5,365.76	2,092.87
Other Reimbursements	0.00	535.82
Total Receipts	5,365.76	2,628.69
Disb., Encumbrances, & Transfers		
Reimbursable Items	5,365.76	2,628.69
Total Disb., Encumbrances, & Transfers	5,365.76	2,628.69
Balance to be accounted for 06/30/11	\$ 1,500.00	\$ 1,500.00

CASH ACCOUNTED FOR:

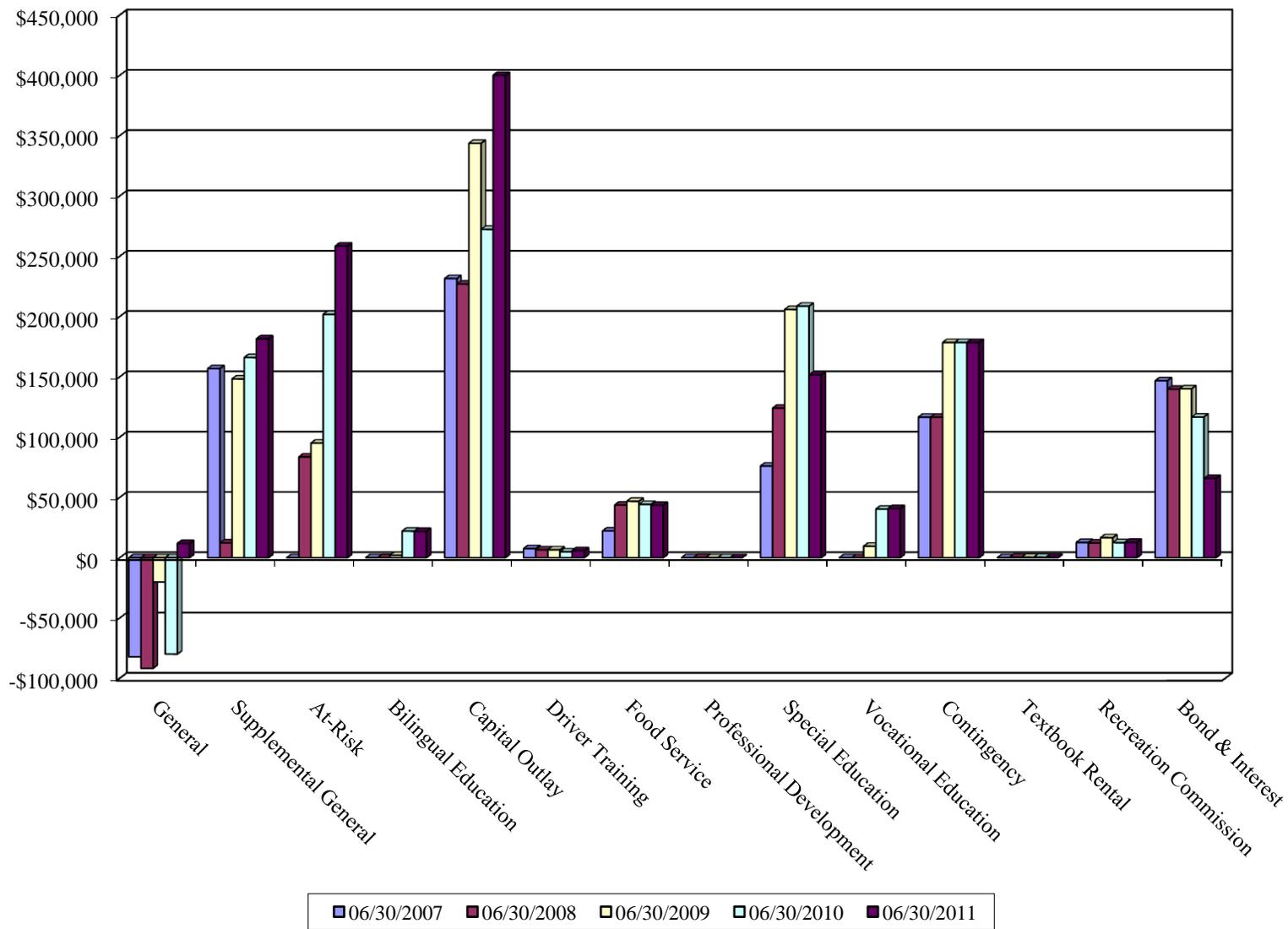
- Cash on Hand
 - High School
 - Western Plains South
 - North Elementary
- Checking Account - The First State Bank, Ransom, Kansas
 - High School (Reconciled)
 - North Elementary (Reconciled)
- Checking Account - Farmers Bank & Trust, Bazine, Kansas
 - Western Plains South (Reconciled)

Total Cash Accounted For

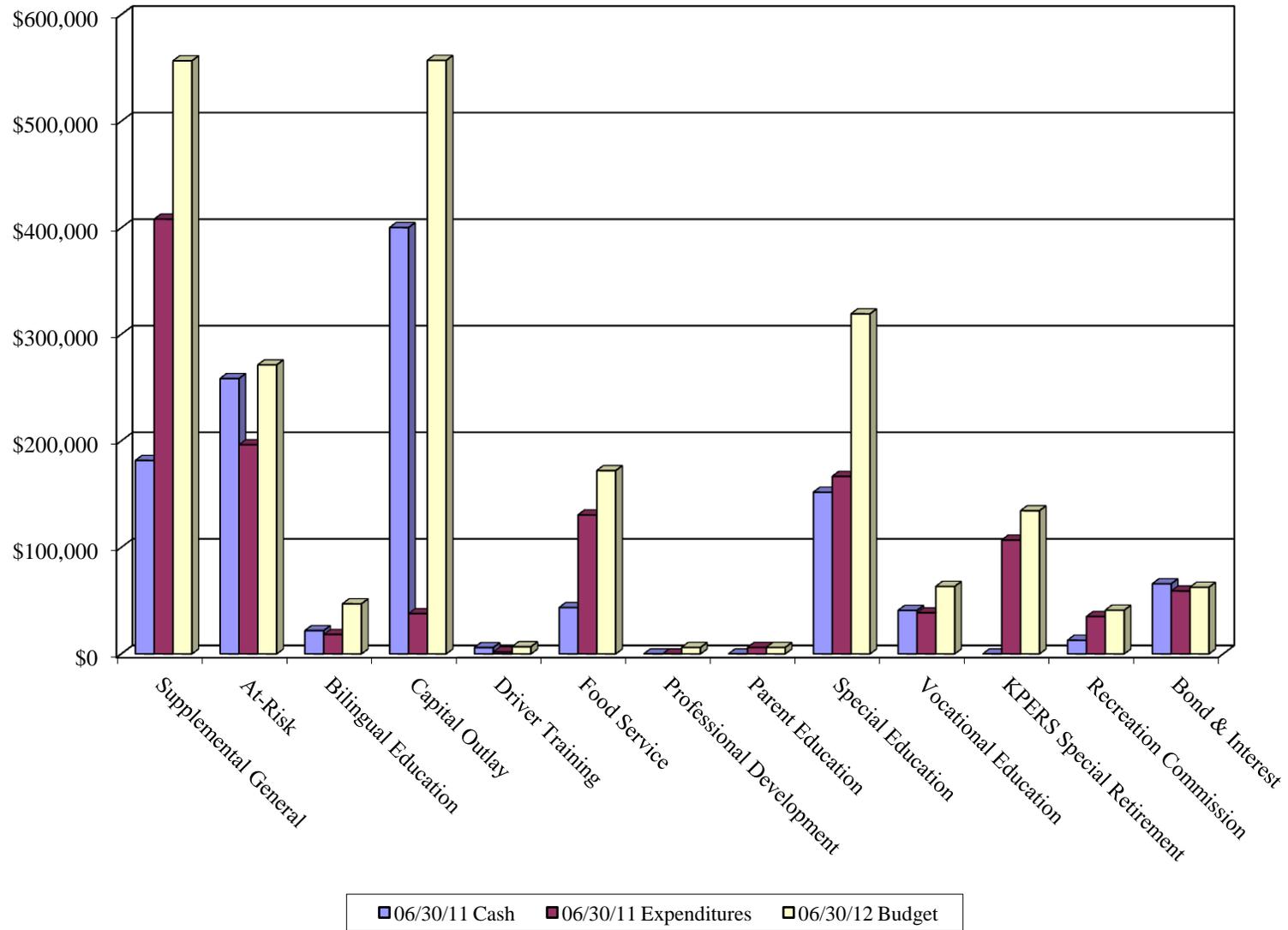
North Elem. School	Total
<u>\$ 1,500.00</u>	<u>\$ 4,500.00</u>
2,120.01	9,578.64
<u>6.45</u>	<u>542.27</u>
<u>2,126.46</u>	<u>10,120.91</u>
<u>2,126.46</u>	<u>10,120.91</u>
<u>2,126.46</u>	<u>10,120.91</u>
<u>\$ 1,500.00</u>	<u>\$ 4,500.00</u>

\$ 150.00
150.00
150.00
1,350.00
1,350.00
<u>1,350.00</u>
<u>\$ 4,500.00</u>

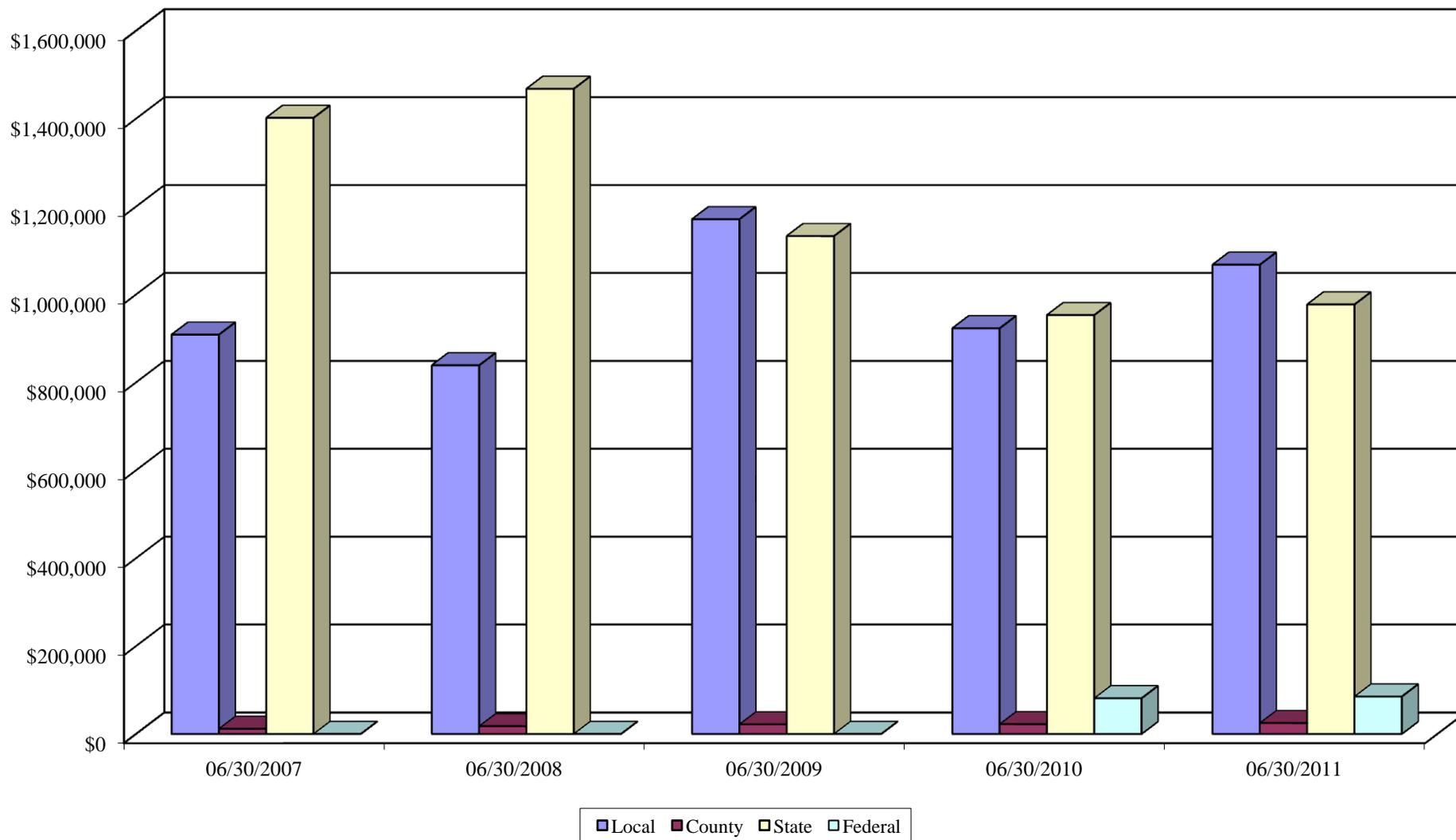
Unified School District No. 106 Bazine and Ransom, Kansas Unencumbered Cash Balances - Selected Funds



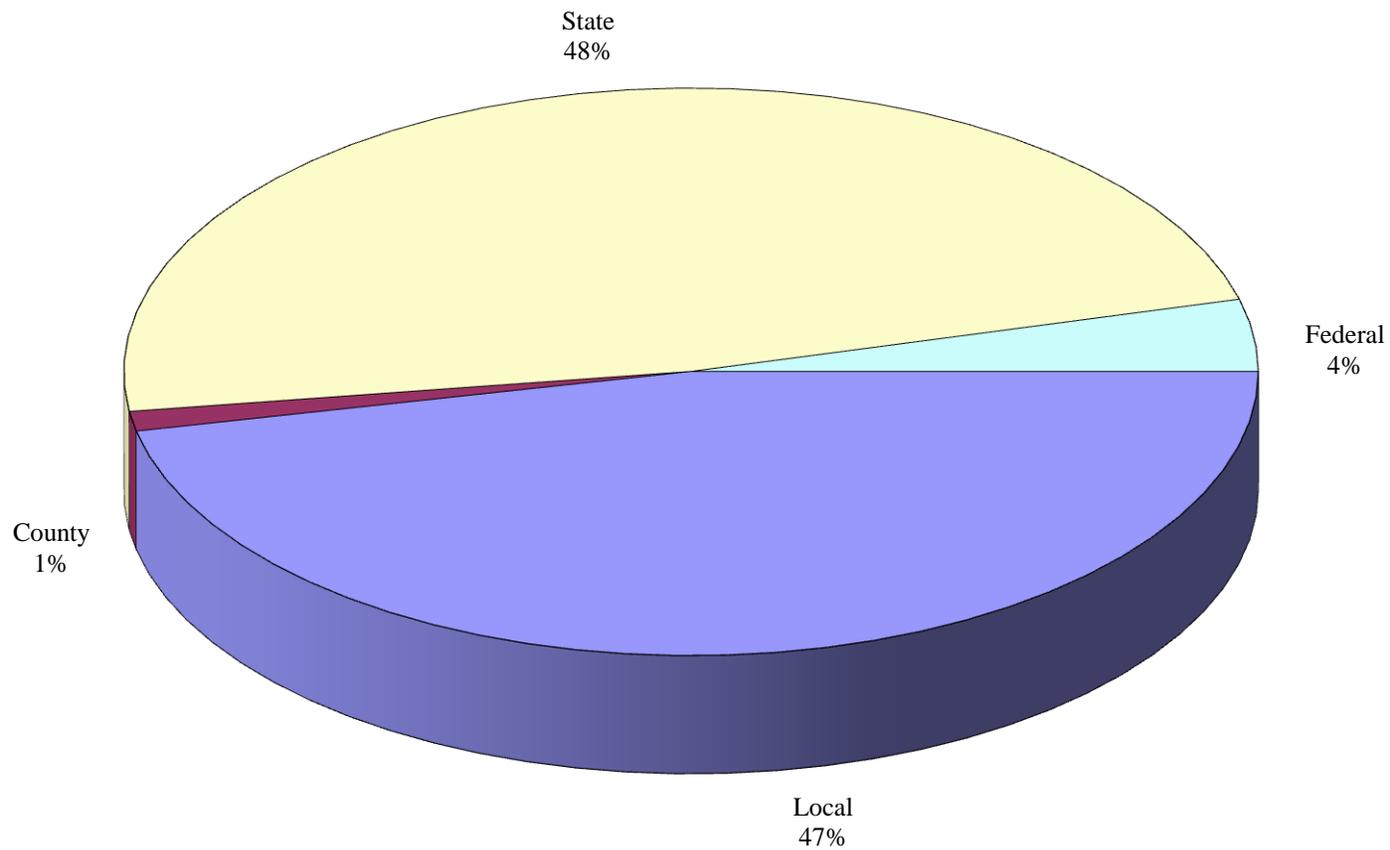
Unified School District No. 106 Bazine and Ransom, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 106 Bazine and Ransom, Kansas General & Supplemental General Fund Revenues

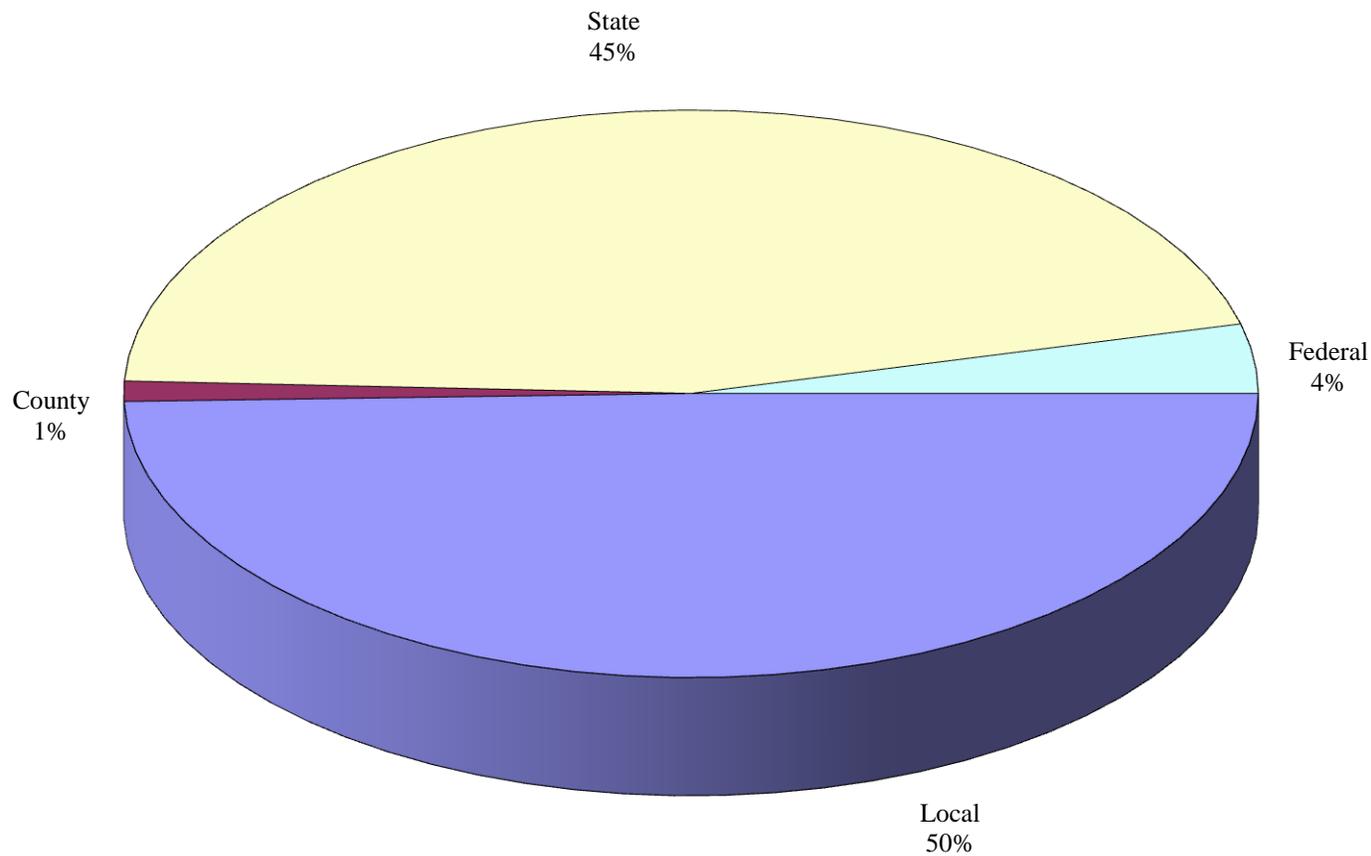


**Unified School District No. 106
Bazine and Ransom, Kansas
General & Supplemental General Fund Revenues**



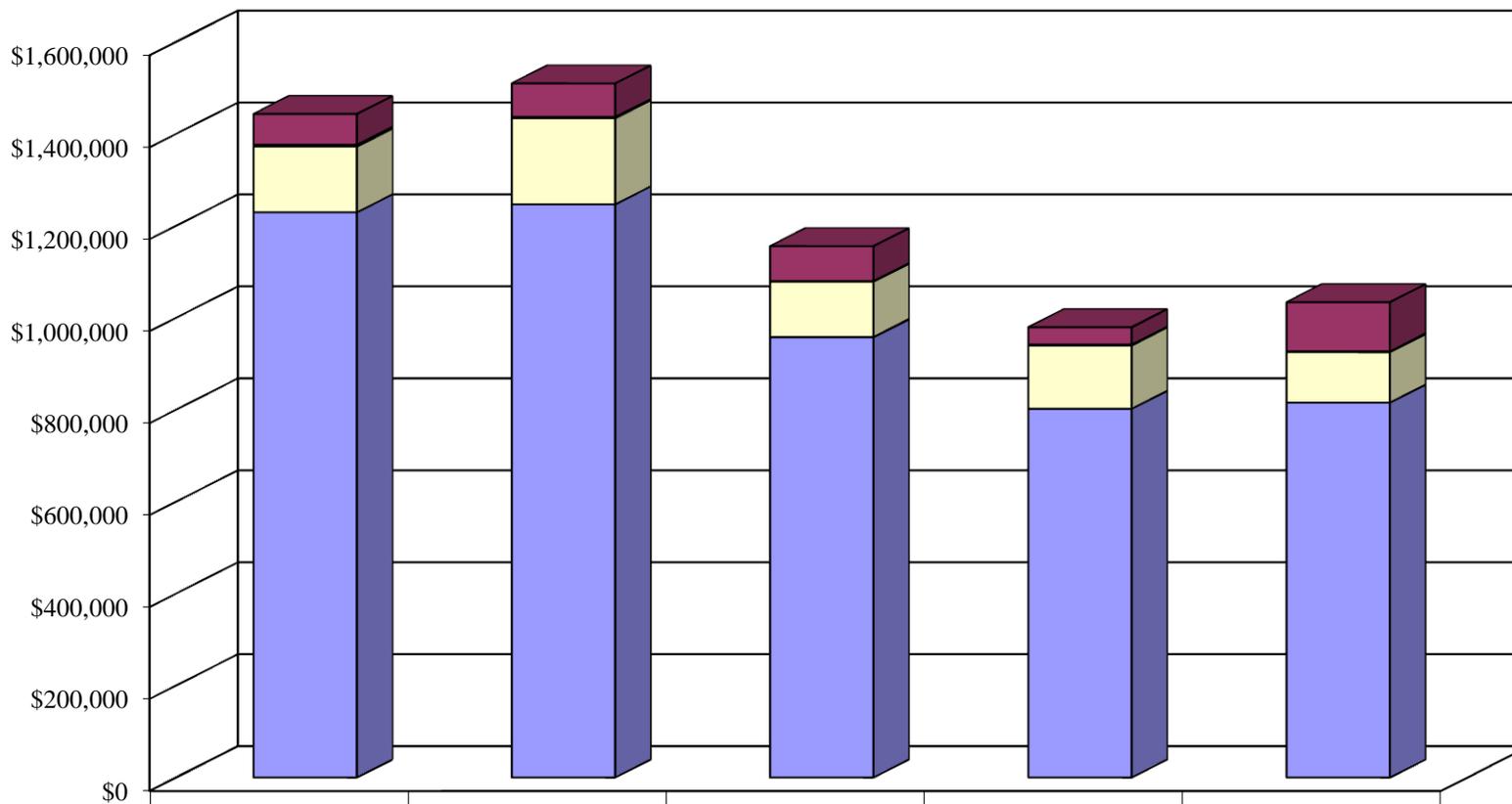
06/30/2010

**Unified School District No. 106
Bazine and Ransom, Kansas
General & Supplemental General Fund Revenues**



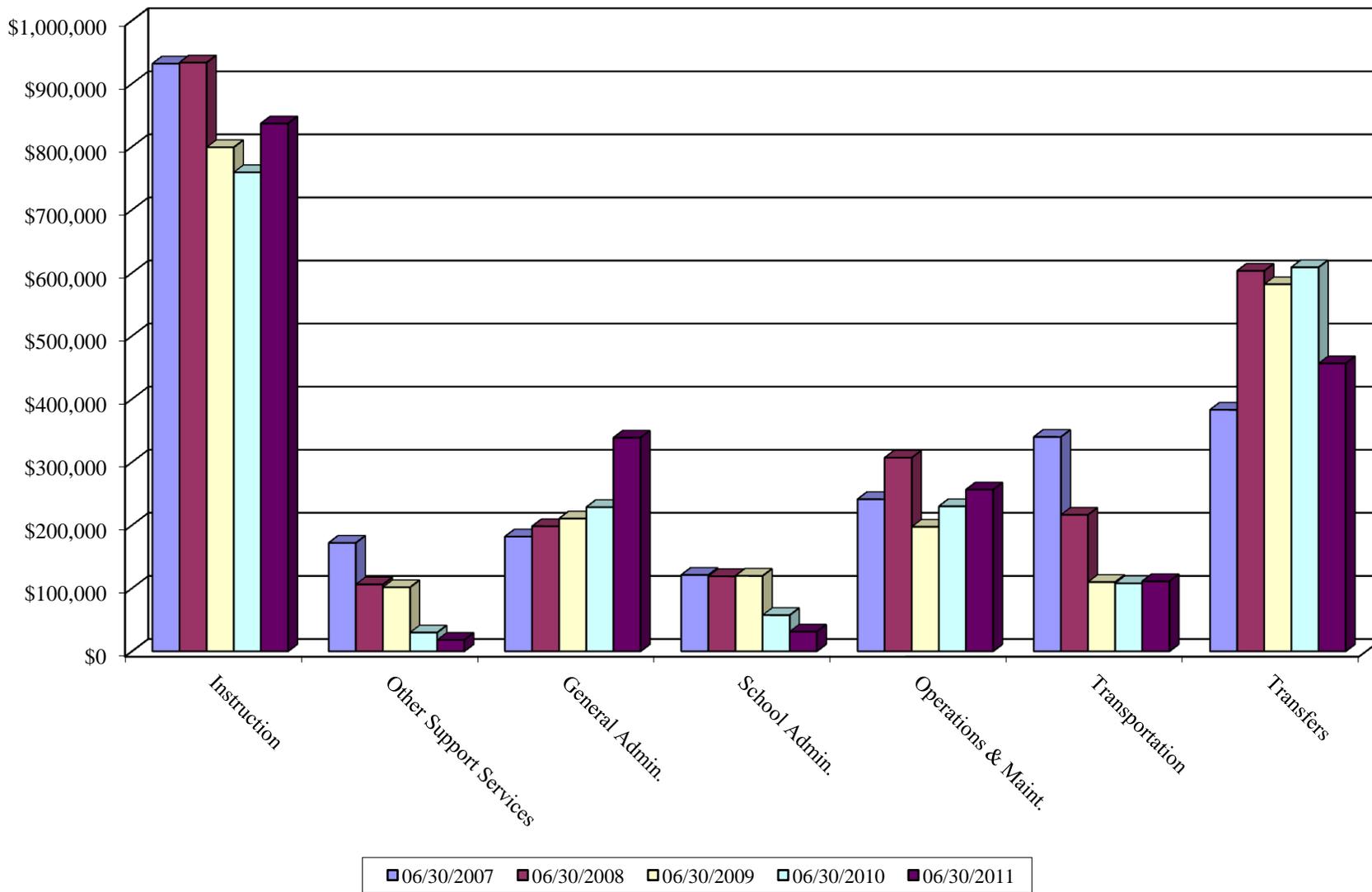
06/30/2011

Unified School District No. 106 Bazine and Ransom, Kansas State Aid

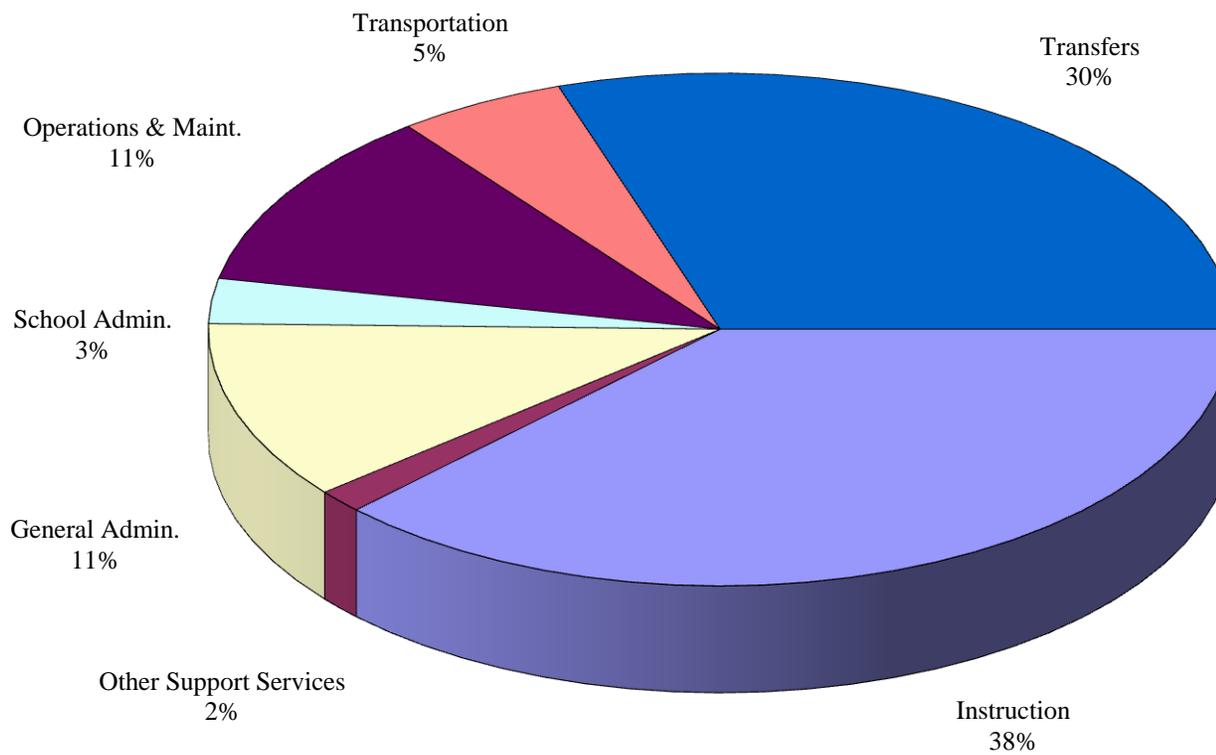


	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011
■ KPERS Retirement	66,896	72,898	75,612	37,603	106,793
■ Professional Development	1,410	409	244	144	0
■ Food Assistance	1,270	1,233	1,177	1,108	1,091
■ Safety Aid	1,128	1,100	0	750	814
□ Special Education	143,140	187,251	120,280	137,873	109,725
■ Machinery & Equipment	0	0	852	0	0
■ General	1,229,383	1,246,751	957,458	801,957	815,457

Unified School District No. 106 Bazine and Ransom, Kansas General & Supplemental General Fund Expenditures

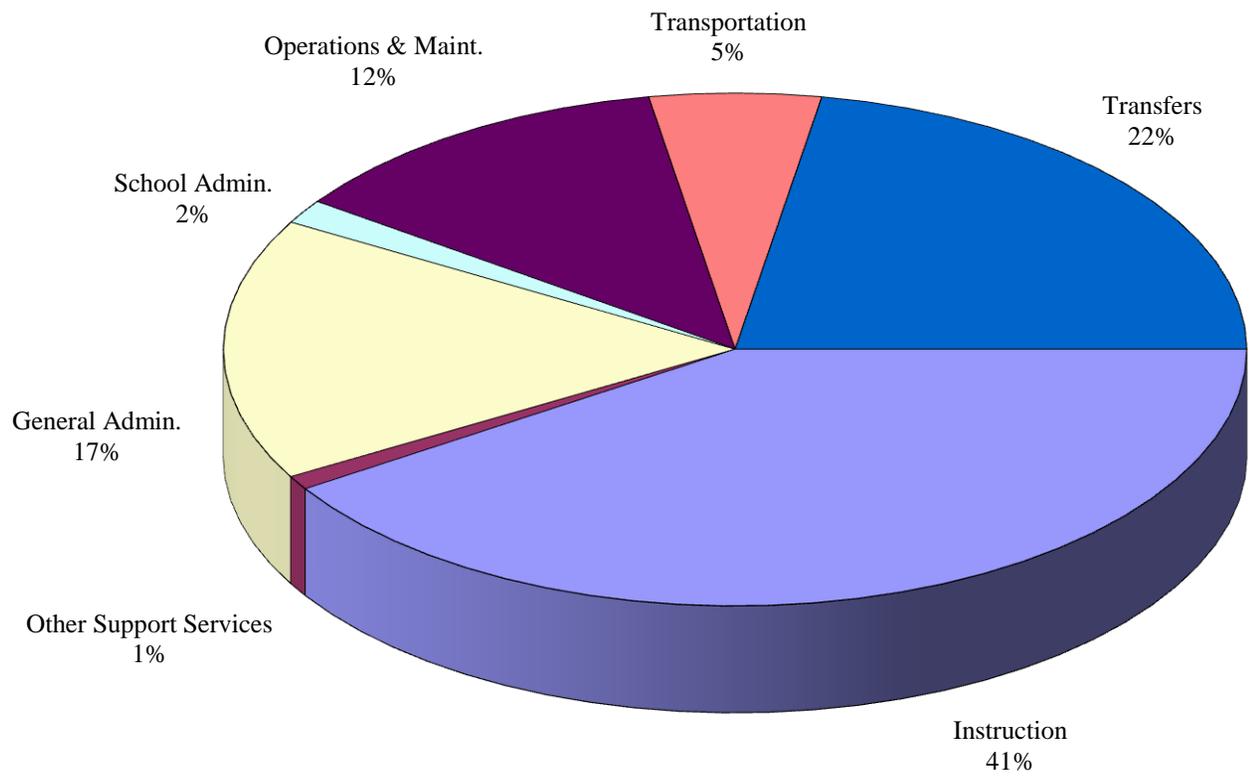


Unified School District No. 106 Bazine and Ransom, Kansas General & Supplemental General Fund Expenditures



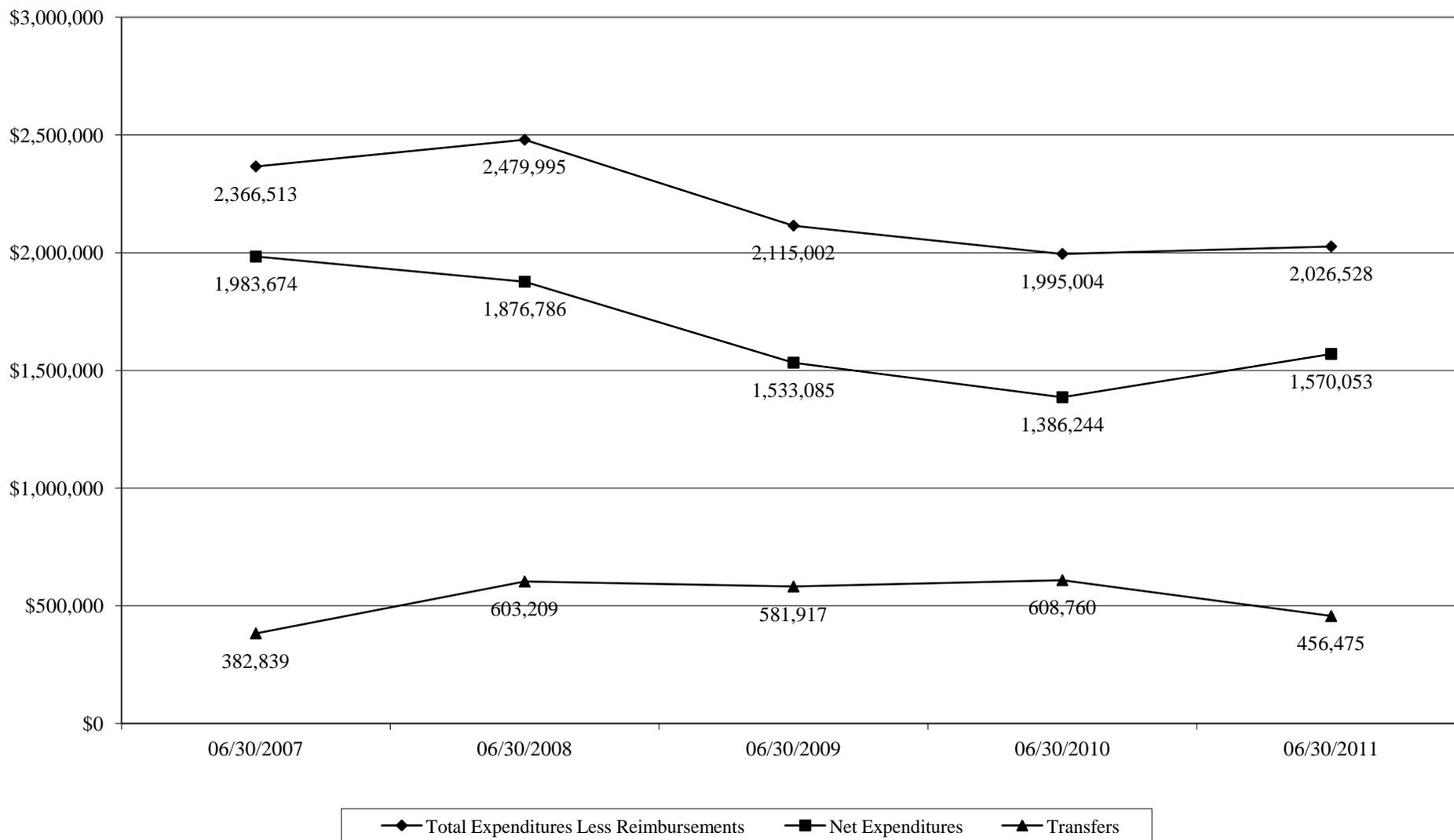
06/30/2010

**Unified School District No. 106
Bazine and Ransom, Kansas
General & Supplemental General Fund Expenditures**

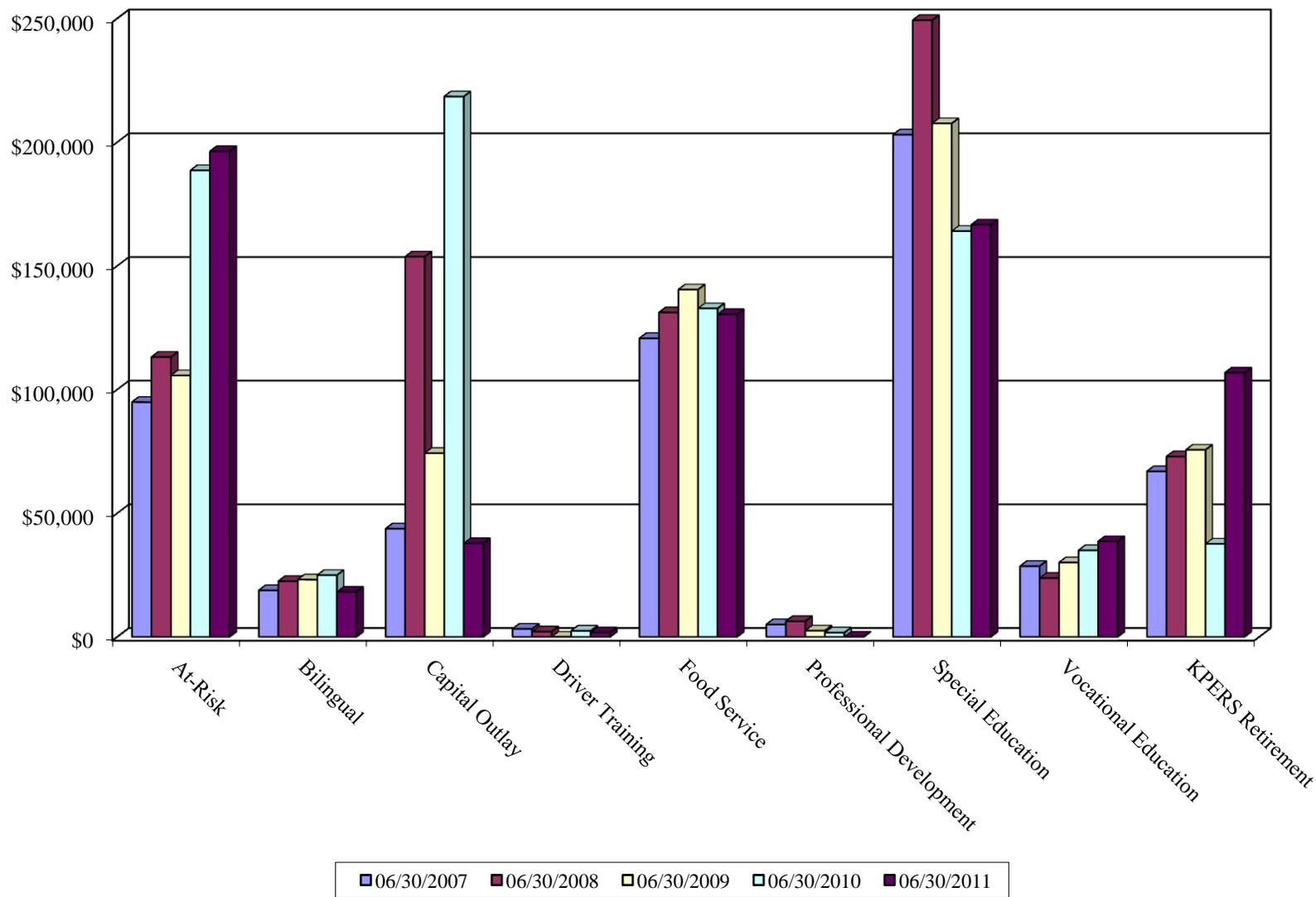


06/30/2011

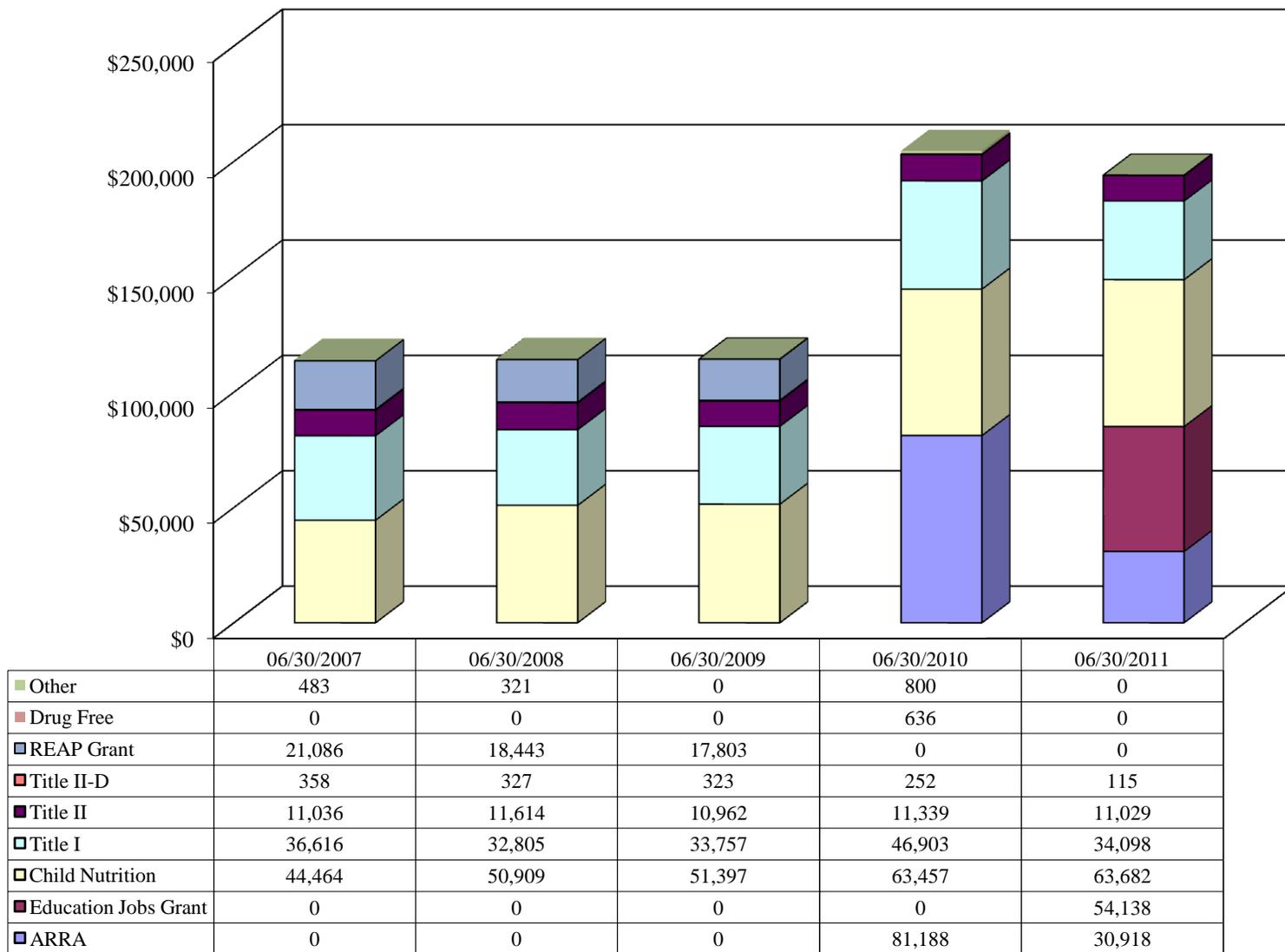
Unified School District No. 106 Bazine and Ransom, Kansas General & Supplemental General Fund Expenditures



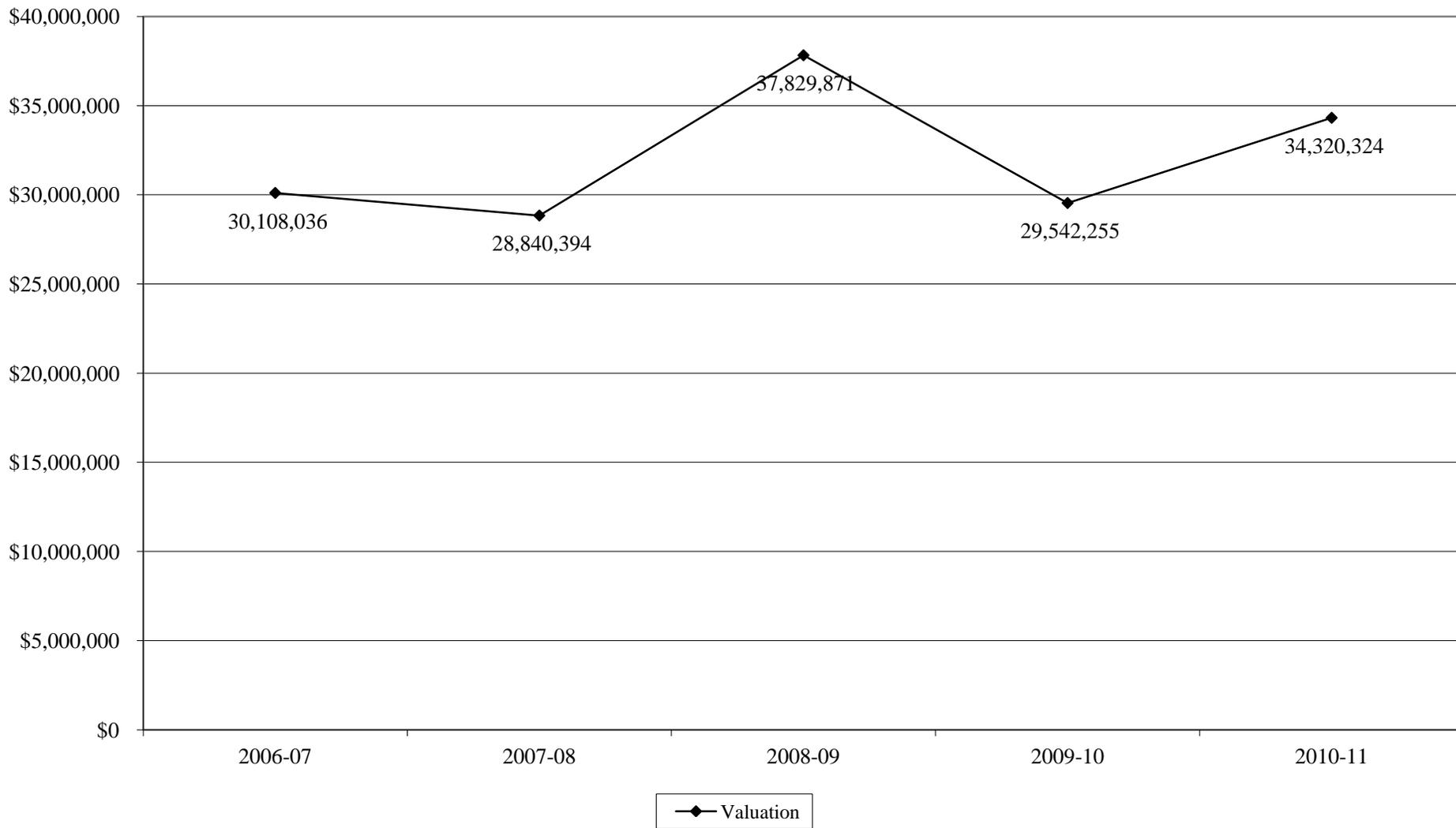
Unified School District No. 106 Bazine and Ransom, Kansas Special Revenue Fund Expenditures - Selected Funds



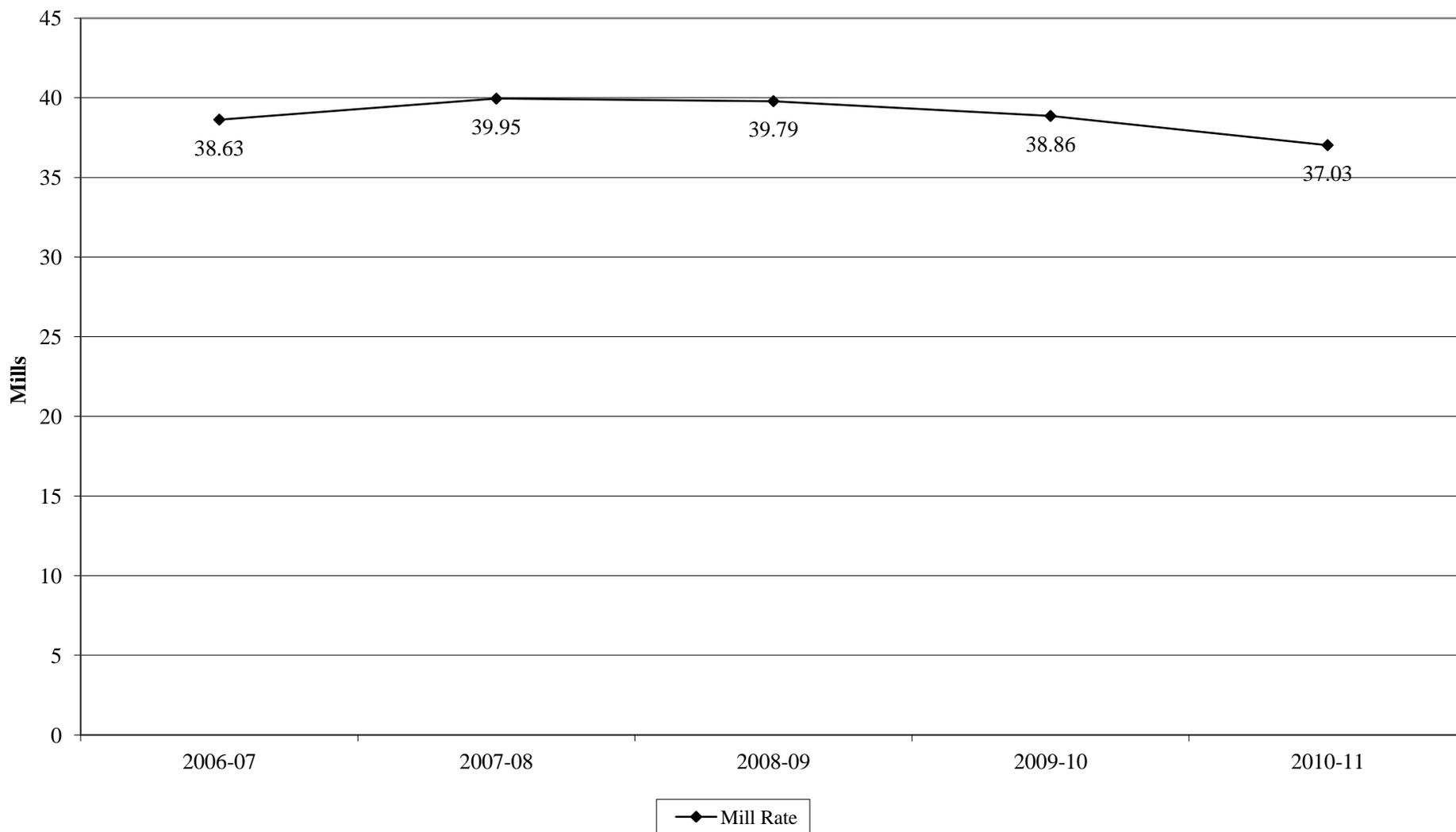
Unified School District No. 106 Bazine and Ransom, Kansas Federal Aid



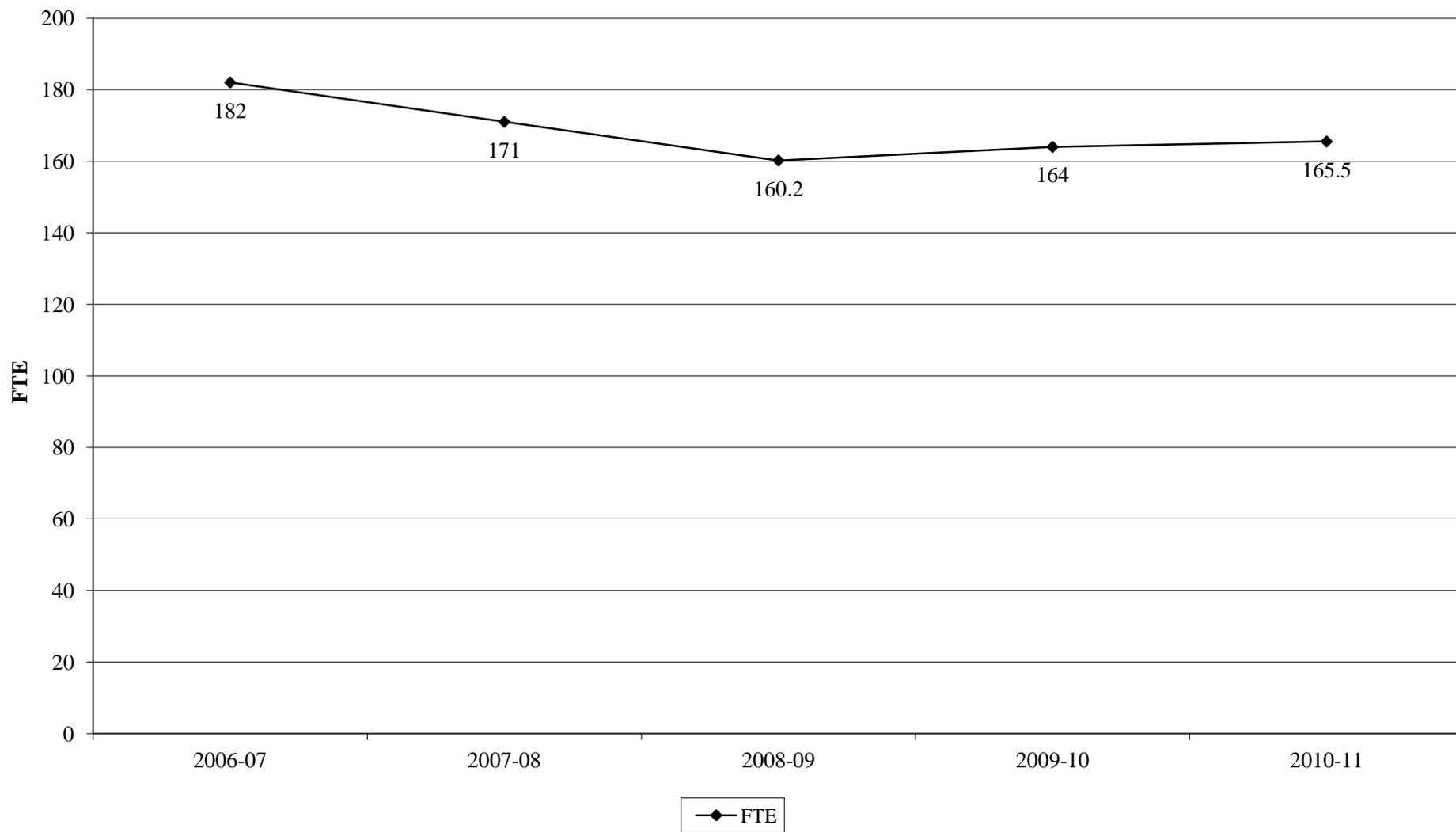
Unified School District No. 106 Bazine and Ransom, Kansas Valuation



Unified School District No. 106 Bazine and Ransom, Kansas Mill Rate



Unified School District No. 106 Bazine and Ransom, Kansas FTE



Unified School District No. 106
Bazine and Ransom, Kansas
General & Supplemental General Fund
Expenditures per Pupil

