

**UNIFIED SCHOOL DISTRICT NO. 351**  
**Macksville, Kansas 67557**

**FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS

Financial Statements  
For the Year Ended June 30, 2011

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 351  
Macksville, Kansas 67557

We have audited the accompanying primary government financial statements of Unified School District No. 351, Macksville, 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 October 29, 2010, 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. 351, Macksville, 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. 351, Macksville, 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. 351, Macksville, 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

November 18, 2011

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ (90,375.99)	\$ 0.00
Supplemental General Fund	181,633.84	0.00
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	0.00	0.00
At-Risk Fund	0.00	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	760,193.64	800.00
Driver Training Fund	28,809.95	0.00
Food Service Fund	40,482.92	0.00
Professional Development Fund	22,120.02	0.00
Special Education Fund	179,652.12	0.00
Vocational Education Fund	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	265,658.31	0.00
Textbook Rental Fund	75,478.90	0.00
Recreation Commission Fund	39.93	0.00
Title I Fund	0.00	0.00
Title I ARRA Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Title II-D Fund	589.00	0.00
Title II-D ARRA Fund	160.00	0.00
REAP Grant Fund	0.00	0.00
Title IV Fund	0.00	0.00
District Activity Funds	19,471.25	0.00
 Total Primary Government (Excluding Agency Funds-Memorandum Only)	 <u>\$ 1,483,913.89</u>	 <u>\$ 800.00</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
\$ 2,594,785.41	\$ 2,582,499.42	\$ (78,090.00)	\$ 10,056.40	\$ (68,033.60)
431,933.77	417,839.14	195,728.47	0.00	195,728.47
35,736.40	35,736.40	0.00	0.00	0.00
261,205.06	261,205.06	0.00	0.00	0.00
72,409.67	72,409.67	0.00	0.00	0.00
214,906.19	125,896.73	850,003.10	55,225.13	905,228.23
11,110.00	3,235.67	36,684.28	0.00	36,684.28
183,856.11	183,297.18	41,041.85	0.00	41,041.85
10,000.00	7,581.17	24,538.85	360.00	24,898.85
435,934.03	355,305.76	260,280.39	0.00	260,280.39
75,693.14	75,693.14	0.00	0.00	0.00
186,392.95	186,392.95	0.00	0.00	0.00
0.00	0.00	265,658.31	0.00	265,658.31
26,857.50	28,368.77	73,967.63	12,843.09	86,810.72
35,065.28	35,105.21	0.00	0.00	0.00
60,762.00	60,762.00	0.00	0.00	0.00
24,978.00	24,978.00	0.00	0.00	0.00
15,004.00	15,004.00	0.00	0.00	0.00
206.00	795.00	0.00	0.00	0.00
1,288.00	1,448.00	0.00	0.00	0.00
18,383.00	18,383.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
42,748.94	46,812.90	15,407.29	0.00	15,407.29
<u>\$ 4,739,255.45</u>	<u>\$ 4,538,749.17</u>	<u>\$ 1,685,220.17</u>	<u>\$ 78,484.62</u>	<u>\$ 1,763,704.79</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2011

Balance to be accounted for:	<u>\$ 1,763,704.79</u>
Composition of Cash:	
Board Accounts:	
NOW Account-St John National Bank, Macksville, KS	\$ 1,111,892.38
Less Outstanding Checks	(363,594.88)
Certificates of Deposit-St John National Bank, St John, KS	1,000,000.00
Activity Fund Accounts:	
Checking Account - St John National Bank, Macksville, KS	
Elementary School (Reconciled)	2,850.61
NOW Account - St John National Bank, Macksville, KS	
High School (Reconciled)	<u>21,048.85</u>
Total Cash	1,772,196.96
Total Agency Fund per Statement 4	<u>(8,492.17)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 1,763,704.79</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ 2,481,422.00	\$ (114,498.00)
Supplemental General Fund	580,000.00	0.00
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	40,000.00	XXXXXXXXXX
At-Risk Fund	330,000.00	XXXXXXXXXX
Bilingual Education Fund	80,000.00	XXXXXXXXXX
Capital Outlay Fund	945,000.00	XXXXXXXXXX
Driver Training Fund	29,580.00	XXXXXXXXXX
Food Service Fund	286,000.00	XXXXXXXXXX
Professional Development Fund	22,120.00	XXXXXXXXXX
Special Education Fund	620,653.00	XXXXXXXXXX
Vocational Education Fund	75,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	167,453.00	XXXXXXXXXX
Recreation Commission Fund	40,000.00	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)
\$ 215,576.18	\$ 2,582,500.18	\$ 2,582,499.42	\$ (0.76)
0.00	580,000.00	417,839.14	(162,160.86)
0.00	40,000.00	35,736.40	(4,263.60)
0.00	330,000.00	261,205.06	(68,794.94)
0.00	80,000.00	72,409.67	(7,590.33)
0.00	945,000.00	125,896.73	(819,103.27)
0.00	29,580.00	3,235.67	(26,344.33)
0.00	286,000.00	183,297.18	(102,702.82)
0.00	22,120.00	7,581.17	(14,538.83)
0.00	620,653.00	355,305.76	(265,347.24)
1,514.99	76,514.99	75,693.14	(821.85)
67,150.15	234,603.15	186,392.95	(48,210.20)
0.00	40,000.00	35,105.21	(4,894.79)

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ 664,039.19	\$ 625,718.40	\$ 599,821.00	\$ 25,897.40
Delinquent Tax	5,198.98	4,820.57	6,774.00	(1,953.43)
Mineral Tax	7,739.31	19,757.26	7,500.00	12,257.26
Local Sources:				
Reimbursements	233,128.83	215,576.18	0.00	215,576.18
State Aid:				
Equalization Aid	1,333,443.00	1,355,961.00	1,527,126.00	(171,165.00)
Machinery & Equipment	925.00	0.00	0.00	0.00
Special Education	347,757.00	252,802.00	291,000.00	(38,198.00)
Federal Aid:				
ARRA	119,148.00	43,675.00	43,675.00	0.00
Education Job Grant	0.00	76,475.00	0.00	76,475.00
Total Cash Receipts	<u>2,711,379.31</u>	<u>2,594,785.41</u>	<u>\$ 2,475,896.00</u>	<u>\$ 118,889.41</u>
Expenditures				
Instruction	1,040,930.43	1,061,050.79	1,007,920.00	53,130.79
Student Support Services	67,941.11	68,741.69	70,770.00	(2,028.31)
Instructional Support Staff	58,100.56	47,094.21	52,775.00	(5,680.79)
General Administration	130,874.37	129,470.98	136,115.00	(6,644.02)
School Administration	184,677.08	184,374.69	181,264.00	3,110.69
Operations & Maintenance	131,174.92	136,247.04	134,734.00	1,513.04
Vehicle Operating Services	217,677.05	179,014.64	185,844.00	(6,829.36)
Vehicle & Maintenance Services	24,300.36	17,878.20	26,000.00	(8,121.80)
Operating Transfers	827,982.95	758,627.18	686,000.00	72,627.18
Adjustment to Comply with Legal Max			(114,498.00)	114,498.00
Legal General Fund Budget	2,683,658.83	2,582,499.42	2,366,924.00	215,575.42
Adjustment for Qualifying Budget Credits			215,576.18	(215,576.18)
Total Expenditures	<u>2,683,658.83</u>	<u>2,582,499.42</u>	<u>\$ 2,582,500.18</u>	<u>\$ (0.76)</u>
Receipts Over (Under) Expenditures	27,720.48	12,285.99		
Unencumbered Cash, Beginning	<u>(118,096.47)</u>	<u>(90,375.99)</u>		
Unencumbered Cash, Ending	<u>\$ (90,375.99)</u>	<u>\$ (78,090.00)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ 373,078.08	\$ 405,716.20	\$ 372,195.00	\$ 33,521.20
Delinquent Tax	3,227.94	3,137.38	3,809.00	(671.62)
Motor Veh./16-20M Veh. Tax	20,194.97	22,799.93	22,037.00	762.93
Recreational Vehicle Tax	271.79	280.26	327.00	(46.74)
State Aid:				
Machinery & Equipment	460.00	0.00	0.00	0.00
Total Cash Receipts	<u>397,232.78</u>	<u>431,933.77</u>	<u>\$ 398,368.00</u>	<u>\$ 33,565.77</u>
Expenditures				
Instruction:				
Salaries	0.00	2,000.00	0.00	2,000.00
Employee Benefits	0.00	154.22	0.00	154.22
Supplies	0.00	7,281.91	0.00	7,281.91
General Administration:				
Salaries	69,322.00	70,767.20	70,710.00	57.20
Employee Benefits	5,346.94	5,575.28	5,600.00	(24.72)
Other Purchased Services	28,720.00	29,913.60	48,690.00	(18,776.40)
Operations & Maintenance:				
Supplies	21,374.00	21,159.09	25,000.00	(3,840.91)
Heating	46,969.25	37,126.58	60,000.00	(22,873.42)
Electricity	40,144.86	50,598.81	45,000.00	5,598.81
Operating Transfers:				
To At-Risk	0.00	0.00	100,000.00	(100,000.00)
To Food Service	29,060.80	18,262.45	75,000.00	(56,737.55)
To Special Education	150,000.00	175,000.00	150,000.00	25,000.00
Total Expenditures	<u>390,937.85</u>	<u>417,839.14</u>	<u>\$ 580,000.00</u>	<u>\$ (162,160.86)</u>
Receipts Over (Under) Expenditures	6,294.93	14,094.63		
Unencumbered Cash, Beginning	170,853.91	181,633.84		
Prior Year Cancelled Encumbrances	<u>4,485.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 181,633.84</u>	<u>\$ 195,728.47</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS  
 AT-RISK (4 YR OLD) 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	\$ 34,999.48	\$ 35,736.40	\$ 40,000.00	\$ (4,263.60)
Total Cash Receipts	<u>34,999.48</u>	<u>35,736.40</u>	<u>\$ 40,000.00</u>	<u>\$ (4,263.60)</u>
Expenditures				
Instruction:				
Salaries	32,559.13	33,403.47	37,450.00	(4,046.53)
Employee Benefits	<u>2,440.35</u>	<u>2,332.93</u>	<u>2,550.00</u>	<u>(217.07)</u>
Total Expenditures	<u>34,999.48</u>	<u>35,736.40</u>	<u>\$ 40,000.00</u>	<u>\$ (4,263.60)</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. 351, MACKSVILLE, 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				
Other Revenue from Local Sources	\$ 29,288.00	\$ 18,110.00	\$ 30,000.00	\$ (11,890.00)
Operating Transfers:				
From General	220,821.14	243,095.06	200,000.00	43,095.06
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
Total Cash Receipts	<u>250,109.14</u>	<u>261,205.06</u>	<u>\$ 330,000.00</u>	<u>\$ (68,794.94)</u>
Expenditures				
Instruction:				
Salaries	226,262.91	237,849.45	289,500.00	(51,650.55)
Employee Benefits	15,830.12	16,879.09	26,990.00	(10,110.91)
Supplies	1,551.36	0.00	7,000.00	(7,000.00)
Student Support Services:				
Salaries	6,000.00	6,000.00	6,000.00	0.00
Employee Benefits	<u>464.75</u>	<u>476.52</u>	<u>510.00</u>	<u>(33.48)</u>
Total Expenditures	<u>250,109.14</u>	<u>261,205.06</u>	<u>\$ 330,000.00</u>	<u>\$ (68,794.94)</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. 351, MACKSVILLE, 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				
Other Revenue from Local Sources	\$ 3,210.00	\$ 1,575.00	\$ 0.00	\$ 1,575.00
Operating Transfer:				
From General	<u>78,789.77</u>	<u>70,834.67</u>	<u>80,000.00</u>	<u>(9,165.33)</u>
Total Cash Receipts	<u>81,999.77</u>	<u>72,409.67</u>	<u>\$ 80,000.00</u>	<u>\$ (7,590.33)</u>
Expenditures				
Instruction:				
Salaries	74,326.00	67,000.00	74,900.00	(7,900.00)
Employee Benefits	5,513.77	4,786.80	5,100.00	(313.20)
Supplies	0.00	622.87	0.00	622.87
Property (Equip & Furn)	<u>2,160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>81,999.77</u>	<u>72,409.67</u>	<u>\$ 80,000.00</u>	<u>\$ (7,590.33)</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. 351, MACKSVILLE, 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	\$ 136,760.13	\$ 129,394.39	\$ 124,591.00	\$ 4,803.39
Delinquent Tax	1,387.34	1,157.98	1,400.00	(242.02)
Motor Veh./16-20M Veh. Tax	8,669.61	8,700.76	8,607.00	93.76
Recreational Vehicle Tax	110.14	111.68	127.00	(15.32)
Interest on Idle Funds	0.00	9,749.92	0.00	9,749.92
Other Revenue from Local Sources	21,380.00	15,267.86	50,089.00	(34,821.14)
State Aid:				
Machinery & Equipment	185.00	0.00	0.00	0.00
Operating Transfer:				
From General	112,481.28	50,523.60	0.00	50,523.60
<b>Total Cash Receipts</b>	<u>280,973.50</u>	<u>214,906.19</u>	<u>\$ 184,814.00</u>	<u>\$ 30,092.19</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	0.00	0.00	400,000.00	(400,000.00)
General Administration:				
Property (Equip & Furn)	0.00	0.00	10,000.00	(10,000.00)
School Administration:				
Property (Equip & Furn)	0.00	0.00	10,000.00	(10,000.00)
Operations & Maintenance:				
Property (Equip & Furn)	105,129.87	125,896.73	225,000.00	(99,103.27)
Facility Acquis. & Constr. Services:				
Building Improvements	0.00	0.00	100,000.00	(100,000.00)
Other	0.00	0.00	200,000.00	(200,000.00)
<b>Total Expenditures</b>	<u>105,129.87</u>	<u>125,896.73</u>	<u>\$ 945,000.00</u>	<u>\$ (819,103.27)</u>
Receipts Over (Under) Expenditures	175,843.63	89,009.46		
Unencumbered Cash, Beginning	584,350.01	760,193.64		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>800.00</u>		
Unencumbered Cash, Ending	<u>\$ 760,193.64</u>	<u>\$ 850,003.10</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ 1,110.00	\$ 770.00	\$ 340.00
Operating Transfer:				
From General	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>
Total Cash Receipts	<u>10,750.00</u>	<u>11,110.00</u>	<u>\$ 770.00</u>	<u>\$ 10,340.00</u>
Expenditures				
Instruction:				
Salaries	2,700.00	2,700.00	20,000.00	(17,300.00)
Employee Benefits	209.14	218.21	550.00	(331.79)
Other	222.75	8.00	6,030.00	(6,022.00)
Vehicle Operation & Maint. Services:				
Motor Fuel	199.37	309.46	2,500.00	(2,190.54)
Property (Equip & Furn)	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>
Total Expenditures	<u>3,331.26</u>	<u>3,235.67</u>	<u>\$ 29,580.00</u>	<u>\$ (26,344.33)</u>
Receipts Over (Under) Expenditures	7,418.74	7,874.33		
Unencumbered Cash, Beginning	<u>21,391.21</u>	<u>28,809.95</u>		
Unencumbered Cash, Ending	<u>\$ 28,809.95</u>	<u>\$ 36,684.28</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ 11,931.70	\$ 4,944.33	\$ 12,700.00	\$ (7,755.67)
Food Sales	60,895.53	58,122.49	66,091.00	(7,968.51)
Other Revenue from Local Sources	25.00	25.00	24.00	1.00
State Aid:				
State Food Assistance	1,884.91	1,896.11	1,557.00	339.11
Federal Aid:				
Child Nutrition Program	90,167.87	100,605.73	90,145.00	10,460.73
Operating Transfer:				
From Supplemental General	<u>29,060.80</u>	<u>18,262.45</u>	<u>75,000.00</u>	<u>(56,737.55)</u>
Total Cash Receipts	<u>193,965.81</u>	<u>183,856.11</u>	<u>\$ 245,517.00</u>	<u>\$ (61,660.89)</u>
Expenditures				
Operations & Maintenance:				
Salaries	135.80	0.00	1,300.00	(1,300.00)
Employee Benefits	10.52	0.00	0.00	0.00
Purchased Property Services	801.92	890.93	0.00	890.93
Food Service Operation:				
Salaries	73,587.95	67,982.79	85,000.00	(17,017.21)
Employee Benefits	5,941.06	5,557.56	7,000.00	(1,442.44)
Food & Supplies	112,782.26	107,927.74	139,000.00	(31,072.26)
Property (Equip & Furn)	0.00	638.60	500.00	138.60
Other	<u>537.61</u>	<u>299.56</u>	<u>53,200.00</u>	<u>(52,900.44)</u>
Total Expenditures	<u>193,797.12</u>	<u>183,297.18</u>	<u>\$ 286,000.00</u>	<u>\$ (102,702.82)</u>
Receipts Over (Under) Expenditures	168.69	558.93		
Unencumbered Cash, Beginning	<u>40,314.23</u>	<u>40,482.92</u>		
Unencumbered Cash, Ending	<u>\$ 40,482.92</u>	<u>\$ 41,041.85</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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:				
Inservice Aid	\$ 217.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfer:				
From General	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>10,000.00</u>
Total Cash Receipts	<u>10,217.00</u>	<u>10,000.00</u>	<u>\$ 0.00</u>	<u>\$ 10,000.00</u>
Expenditures				
Instructional Support Staff:				
Salaries	19.50	0.00	1,000.00	(1,000.00)
Employee Benefits	1.51	0.00	0.00	0.00
Purchased Professional Services	3,308.88	7,581.17	20,620.00	(13,038.83)
Other	<u>32.00</u>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>
Total Expenditures	<u>3,361.89</u>	<u>7,581.17</u>	<u>\$ 22,120.00</u>	<u>\$ (14,538.83)</u>
Receipts Over (Under) Expenditures	6,855.11	2,418.83		
Unencumbered Cash, Beginning	15,084.91	22,120.02		
Prior Year Cancelled Encumbrances	<u>180.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 22,120.02</u>	<u>\$ 24,538.85</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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				
Other Revenue from Local Sources	\$ 0.00	\$ 8,131.73	\$ 0.00	\$ 8,131.73
Operating Transfers:				
From General	274,900.00	252,802.30	291,000.00	(38,197.70)
From Supplemental General	<u>150,000.00</u>	<u>175,000.00</u>	<u>150,000.00</u>	<u>25,000.00</u>
Total Cash Receipts	<u>424,900.00</u>	<u>435,934.03</u>	<u>\$ 441,000.00</u>	<u>\$ (5,065.97)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	118,118.00	99,873.12	100,000.00	(126.88)
Flow Thru	269,710.00	248,947.30	275,000.00	(26,052.70)
Other	0.00	0.00	225,143.00	(225,143.00)
Vehicle Operating Services:				
Salaries	5,625.74	4,850.56	15,000.00	(10,149.44)
Employee Benefits	435.92	387.70	1,510.00	(1,122.30)
Supplies	1,610.68	1,227.66	4,000.00	(2,772.34)
Vehicle & Maintenance Services:				
Purchased Professional Services	<u>0.00</u>	<u>19.42</u>	<u>0.00</u>	<u>19.42</u>
Total Expenditures	<u>395,500.34</u>	<u>355,305.76</u>	<u>\$ 620,653.00</u>	<u>\$ (265,347.24)</u>
Receipts Over (Under) Expenditures	29,399.66	80,628.27		
Unencumbered Cash, Beginning	<u>150,252.46</u>	<u>179,652.12</u>		
Unencumbered Cash, Ending	<u>\$ 179,652.12</u>	<u>\$ 260,280.39</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Revenue from Local Sources	\$ 3,568.87	\$ 3,543.00	\$ 0.00	\$ 3,543.00
Federal Aid:				
Carl Perkins Grant	0.00	1,514.99	0.00	1,514.99
Operating Transfer:				
From General	<u>70,991.28</u>	<u>70,635.15</u>	<u>75,000.00</u>	<u>(4,364.85)</u>
Total Cash Receipts	<u>74,560.15</u>	<u>75,693.14</u>	<u>\$ 75,000.00</u>	<u>\$ 693.14</u>
Expenditures				
Instruction:				
Salaries	68,000.00	68,000.00	68,000.00	0.00
Employee Benefits	4,854.27	5,011.56	4,900.00	111.56
Purchased Professional Services	328.48	553.22	300.00	253.22
Supplies	805.01	0.00	900.00	(900.00)
Other	572.39	2,128.36	900.00	1,228.36
Adjustment for Qualifying Budget Credits			<u>1,514.99</u>	<u>(1,514.99)</u>
Total Expenditures	<u>74,560.15</u>	<u>75,693.14</u>	<u>\$ 76,514.99</u>	<u>\$ (821.85)</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. 351, MACKSVILLE, 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 Aid:				
KPERs	\$ 66,813.30	\$ 186,392.95	\$ 167,453.00	\$ 18,939.95
Total Cash Receipts	<u>66,813.30</u>	<u>186,392.95</u>	<u>\$ 167,453.00</u>	<u>\$ 18,939.95</u>
Expenditures				
Instruction:				
Employee Benefits	40,088.00	111,835.85	106,025.00	5,810.85
Student Support Services:				
Employee Benefits	2,004.41	5,591.82	5,237.00	354.82
Instructional Support Staff:				
Employee Benefits	0.00	0.00	4,097.00	(4,097.00)
General Administration:				
Employee Benefits	4,676.92	13,047.48	12,192.00	855.48
School Administration:				
Employee Benefits	8,685.72	24,231.09	12,689.00	11,542.09
Operations & Maintenance:				
Employee Benefits	4,008.80	11,183.54	9,441.00	1,742.54
Student Transportation Services:				
Employee Benefits	4,676.92	13,047.48	10,839.00	2,208.48
Food Service:				
Employee Benefits	2,672.53	7,455.69	6,933.00	522.69
Adjustment for Qualifying Budget Credits			<u>67,150.15</u>	<u>(67,150.15)</u>
Total Expenditures	<u>66,813.30</u>	<u>186,392.95</u>	<u>\$ 234,603.15</u>	<u>\$ (48,210.20)</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. 351, MACKSVILLE, 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
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>265,658.31</u>	<u>265,658.31</u>
Unencumbered Cash, Ending	<u>\$ 265,658.31</u>	<u>\$ 265,658.31</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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
Cash Receipts		
Rental Fees	\$ 10,810.00	\$ 11,857.50
Operating Transfer:		
From General	<u>15,000.00</u>	<u>15,000.00</u>
Total Cash Receipts	<u>25,810.00</u>	<u>26,857.50</u>
Expenditures		
Instruction:		
Supplies	<u>23,263.59</u>	<u>28,368.77</u>
Total Expenditures	<u>23,263.59</u>	<u>28,368.77</u>
Receipts Over (Under) Expenditures	2,546.41	(1,511.27)
Unencumbered Cash, Beginning	<u>72,932.49</u>	<u>75,478.90</u>
Unencumbered Cash, Ending	<u>\$ 75,478.90</u>	<u>\$ 73,967.63</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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 Tax	\$ 34,200.17	\$ 32,383.48	\$ 31,106.00	\$ 1,277.48
Delinquent Tax	346.79	289.02	350.00	(60.98)
Motor Veh./16-20M Veh. Tax	2,227.20	2,175.11	2,152.00	23.11
Recreational Vehicle Tax	28.03	27.43	32.00	(4.57)
Other County Revenue	114.00	190.24	0.00	190.24
Other Revenue from Local Sources	0.00	0.00	6,515.00	(6,515.00)
State Aid:				
Machinery & Equipment	83.00	0.00	0.00	0.00
Total Cash Receipts	<u>36,999.19</u>	<u>35,065.28</u>	<u>\$ 40,155.00</u>	<u>\$ (5,089.72)</u>
Expenditures				
Community Service Operations	<u>37,643.42</u>	<u>35,105.21</u>	<u>40,000.00</u>	<u>(4,894.79)</u>
Total Expenditures	<u>37,643.42</u>	<u>35,105.21</u>	<u>\$ 40,000.00</u>	<u>\$ (4,894.79)</u>
Receipts Over (Under) Expenditures	(644.23)	(39.93)		
Unencumbered Cash, Beginning	<u>684.16</u>	<u>39.93</u>		
Unencumbered Cash, Ending	<u>\$ 39.93</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 67,564.00	\$ 60,762.00
Total Cash Receipts	<u>67,564.00</u>	<u>60,762.00</u>
Expenditures		
Instruction:		
Salaries	62,149.39	55,839.42
Employee Benefits	4,665.06	4,607.07
Supplies	589.55	315.51
Property (Equip & Furn)	<u>160.00</u>	<u>0.00</u>
Total Expenditures	<u>67,564.00</u>	<u>60,762.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><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. 351, MACKSVILLE, 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
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 17,142.00	\$ 24,978.00
Total Cash Receipts	<u>17,142.00</u>	<u>24,978.00</u>
Expenditures		
Instruction:		
Salaries	7,674.79	23,589.28
Employee Benefits	554.74	1,388.72
Purchased Professional Services	4,592.47	0.00
Property (Equip & Furn)	<u>4,320.00</u>	<u>0.00</u>
Total Expenditures	<u>17,142.00</u>	<u>24,978.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u><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. 351, MACKSVILLE, KANSAS  
TITLE II-A 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	\$ 15,391.00	\$ 15,004.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	15,391.00	15,004.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Salaries	10,294.95	9,754.00
Employee Benefits	367.11	744.00
Instructional Support Staff:		
Purchased Professional Services	4,728.94	4,506.00
	<u>          </u>	<u>          </u>
Total Expenditures	15,391.00	15,004.00
	<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. 351, MACKSVILLE, 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
	<u>          </u>	<u>          </u>
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 589.00	\$ 206.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	589.00	206.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Purchased Professional Services	0.00	589.00
Property (Equip & Furn)	0.00	206.00
	<u>          </u>	<u>          </u>
Total Expenditures	0.00	795.00
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	589.00	(589.00)
	<u>          </u>	<u>          </u>
Unencumbered Cash, Beginning	0.00	589.00
	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	\$ 589.00	\$ 0.00
	<u>          </u>	<u>          </u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS  
TITLE II-D 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	\$ 160.00	\$ 1,288.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	160.00	1,288.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Supplies	0.00	1,448.00
	<u>          </u>	<u>          </u>
Total Expenditures	0.00	1,448.00
	<u>          </u>	<u>          </u>
Receipts Over (Under) Expenditures	160.00	(160.00)
	<u>          </u>	<u>          </u>
Unencumbered Cash, Beginning	0.00	160.00
	<u>          </u>	<u>          </u>
Unencumbered Cash, Ending	<u>\$ 160.00</u>	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 22,832.00	\$ 18,383.00
Total Cash Receipts	<u>22,832.00</u>	<u>18,383.00</u>
Expenditures		
Instruction:		
Supplies	<u>22,832.00</u>	<u>18,383.00</u>
Total Expenditures	<u>22,832.00</u>	<u>18,383.00</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. 351, MACKSVILLE, KANSAS  
TITLE IV 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	\$ 1,680.00	\$ 0.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	1,680.00	0.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Salaries	1,680.00	0.00
	<u>          </u>	<u>          </u>
Total Expenditures	1,680.00	0.00
	<u>          </u>	<u>          </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. 351, MACKSVILLE, 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
Macksville High School:				
Class of 2010	\$ 270.07	\$ 0.00	\$ 0.00	\$ 270.07
Class of 2011	302.40	193.98	454.75	41.63
Class of 2012	1,491.23	10,312.15	10,333.83	1,469.55
Class of 2013	151.37	1,432.55	59.27	1,524.65
National Honor Society	249.29	18.00	81.00	186.29
Student Council	1,041.42	21,164.18	20,416.00	1,789.60
Quiz Bowl	1,074.09	689.11	1,158.97	604.23
Cheerleaders	104.77	7,876.20	7,197.30	783.67
Kay Club	333.24	425.53	469.94	288.83
Kayette Club	296.40	1,580.59	1,601.60	275.39
Total Macksville High School	<u>5,314.28</u>	<u>43,692.29</u>	<u>41,772.66</u>	<u>7,233.91</u>
Macksville Elementary School				
Cheerleaders	<u>221.25</u>	<u>1,256.40</u>	<u>219.39</u>	<u>1,258.26</u>
Total Macksville Elementary School	<u>221.25</u>	<u>1,256.40</u>	<u>219.39</u>	<u>1,258.26</u>
Total Agency Funds	<u>\$ 5,535.53</u>	<u>\$ 44,948.69</u>	<u>\$ 41,992.05</u>	<u>\$ 8,492.17</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS  
DISTRICT ACTIVITY FUNDS  
For the Year Ended June 30, 2011

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
Macksville High School:			
Athletics	\$ 786.97	\$ 0.00	\$ 13,703.07
Drama-Speech	400.15	0.00	483.89
Yearbook	11,452.14	0.00	9,010.00
Macksville Inv Track Meet	136.39	0.00	0.00
Music	5,313.10	0.00	536.13
Forensic	105.90	0.00	30.00
Student Revolving	0.00	0.00	8,615.31
Library Fines	43.00	0.00	439.32
Interest	0.00	0.00	1.86
Sales Tax	44.45	0.00	3,398.52
Health Machine Grant	<u>58.99</u>	<u>0.00</u>	<u>2,863.69</u>
Total Macksville High School	<u>18,341.09</u>	<u>0.00</u>	<u>39,081.79</u>
Macksville Elementary School:			
Athletics	0.00	0.00	2,644.75
Accelerated Reader	807.86	0.00	602.69
Student Revolving	100.00	0.00	137.69
Band	<u>222.30</u>	<u>0.00</u>	<u>282.02</u>
Total Macksville Elementary School	<u>1,130.16</u>	<u>0.00</u>	<u>3,667.15</u>
Total District Activity Funds	<u>\$ 19,471.25</u>	<u>\$ 0.00</u>	<u>\$ 42,748.94</u>

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

Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
\$ 14,098.57	\$ 391.47	\$ 0.00	\$ 391.47
481.97	402.07	0.00	402.07
10,780.81	9,681.33	0.00	9,681.33
0.00	136.39	0.00	136.39
3,347.29	2,501.94	0.00	2,501.94
0.00	135.90	0.00	135.90
8,615.31	0.00	0.00	0.00
73.11	409.21	0.00	409.21
0.00	1.86	0.00	1.86
3,421.52	21.45	0.00	21.45
<u>2,789.36</u>	<u>133.32</u>	<u>0.00</u>	<u>133.32</u>
<u>43,607.94</u>	<u>13,814.94</u>	<u>0.00</u>	<u>13,814.94</u>
1,993.80	650.95	0.00	650.95
824.65	585.90	0.00	585.90
237.69	0.00	0.00	0.00
<u>148.82</u>	<u>355.50</u>	<u>0.00</u>	<u>355.50</u>
<u>3,204.96</u>	<u>1,592.35</u>	<u>0.00</u>	<u>1,592.35</u>
<u>\$ 46,812.90</u>	<u>\$ 15,407.29</u>	<u>\$ 0.00</u>	<u>\$ 15,407.29</u>

UNIFIED SCHOOL DISTRICT NO. 351  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 351, Macksville, 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. 351 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 Unified School District No. 351. 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. 351, Macksville, 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.

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.

C. BASIS OF ACCOUNTING (Cont'd.)

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, money market accounts and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Vacation Policy:

The District grants all full-time twelve month employees vacation days. Accrued vacation time is paid to these employees in the event of termination. These days are non-accumulative past June 30, therefore there is no potential liability for vacation leave as of June 30, 2011.

Sick Leave:

At the beginning of the school year, each employee will be credited with twelve days of sick leave, the unused portion of which shall accumulate from year to year with a maximum of sixty days accumulation. The employee may use all or any portion of his/her leave for personal illness or disability. Accumulated sick days are not paid in the event of termination, therefore there is no potential liability for sick leave 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. 351, Macksville, Kansas, records reimbursable expenditures (or expense) in the fund that makes the disbursement and records the 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 for this year.

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

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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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-D Fund
Textbook Rental Fund	Title II-D ARRA Fund
Title I Fund	REAP Grant Fund
Title I ARRA Fund	Title IV Fund
Title II-A 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 General Fund showed a negative ending unencumbered cash balance of \$78,090.00 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 schedules on the following pages show 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)
<b>Statutory Revenues</b>			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 625,718.40	\$ 599,821.00	\$ 25,897.40
Delinquent Tax	4,820.57	6,774.00	(1,953.43)
Mineral Tax	19,757.26	7,500.00	12,257.26
Other Revenue from Local Sources:			
Reimbursed Expenses	215,576.18	0.00	215,576.18
State Aid:			
Equalization Aid	1,341,146.00	1,527,126.00	(185,980.00)
Special Education	252,802.00	291,000.00	(38,198.00)
Federal Aid:			
ARRA	43,675.00	43,675.00	0.00
Education Job Grant	76,475.00	0.00	76,475.00
<b>Total Statutory Revenues</b>	<b>2,579,970.41</b>	<b>\$ 2,475,896.00</b>	<b>\$ 104,074.41</b>
<b>Expenditures</b>			
Instruction	1,061,050.79	1,007,920.00	53,130.79
Student Support Services	68,741.69	70,770.00	(2,028.31)
Instructional Support Staff	47,094.21	52,775.00	(5,680.79)
General Administration	129,470.98	136,115.00	(6,644.02)
School Administration	184,374.69	181,264.00	3,110.69
Operations & Maintenance	136,247.04	134,734.00	1,513.04
Vehicle Operating Services	179,014.64	185,844.00	(6,829.36)
Vehicle & Maintenance Services	17,878.20	26,000.00	(8,121.80)
Operating Transfers	758,627.18	686,000.00	72,627.18
Adjustment to Comply with Legal Max		(114,498.00)	114,498.00
<b>Legal General Fund Budget</b>	2,582,499.42	2,366,924.00	215,575.42
Adjustment for Qualifying Budget Credits		215,576.18	(215,576.18)
<b>Total Expenditures</b>	<b>2,582,499.42</b>	<b>\$ 2,582,500.18</b>	<b>\$ (0.76)</b>
Revenue Over (Under) Expenditures	(2,529.01)		
Modified Unencumbered Cash, July 1, 2010	5,654.01		
Modified Unencumbered Cash, June 30, 2011	\$ 3,125.00		

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	\$ 119,242.80	\$ 167,453.00	\$ (48,210.20)
 Total Statutory Revenues	<u>119,242.80</u>	<u>\$ 167,453.00</u>	<u>\$ (48,210.20)</u>
 Expenditures			
Instruction:			
Employee Benefits	71,545.73	106,025.00	(34,479.27)
Student Support Services:			
Employee Benefits	3,577.31	5,237.00	(1,659.69)
Instructional Support Staff:			
Employee Benefits	0.00	4,097.00	(4,097.00)
General Administration:			
Employee Benefits	8,346.98	12,192.00	(3,845.02)
School Administration:			
Employee Benefits	15,501.57	12,689.00	2,812.57
Operations & Maintenance:			
Employee Benefits	7,154.54	9,441.00	(2,286.46)
Student Transportation Services:			
Employee Benefits	8,346.98	10,839.00	(2,492.02)
Food Service:			
Employee Benefits	4,769.69	6,933.00	(2,163.31)
 Total Expenditures	<u>119,242.80</u>	<u>\$ 167,453.00</u>	<u>\$ (48,210.20)</u>
 Receipts Over (Under) Expenditures	0.00		
 Modified Unencumbered Cash, July 1, 2010	<u>0.00</u>		
 Modified Unencumbered Cash, June 30, 2011	<u>\$ 0.00</u>		

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 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 \$1,772,196.96 and the bank balance was \$2,135,872.46. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$252,871.72 was covered by federal depository insurance, and \$1,883,000.74 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	At-Risk (4 Yr Old)	K.S.A. 72-6428	\$ 35,736.40
General	At-Risk	K.S.A. 72-6428	243,095.06
General	Bilingual Education	K.S.A. 72-6428	70,834.67
General	Capital Outlay	K.S.A. 72-6428	50,523.60
General	Driver Training	K.S.A. 72-6428	10,000.00
General	Professional Development	K.S.A. 72-6428	10,000.00
General	Special Education	K.S.A. 72-6428	252,802.30
General	Vocational Education	K.S.A. 72-6428	70,635.15
General	Textbook Rental	K.S.A. 72-6428	15,000.00
Supplemental General	Food Service	K.S.A. 72-6433	18,262.45
Supplemental General	Special Education	K.S.A. 72-6433	175,000.00

Note 6 - 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.

Note 6 - DEFINED BENEFIT PENSION PLAN (Cont'd.)

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 7 - 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 obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 8 - LEASE COMMITMENTS

Operating Leases

The District has entered into an operating lease for copiers which contain cancellation provisions and is subject to annual appropriations. For the reporting period, rent expenditures were \$15,423.46. These expenditures were made from the General Fund.

Note 9 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 18, 2011, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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 Over (Under)
		Actual	Budget	
<b>Expenditures</b>				
<b>Instruction:</b>				
Salaries	\$ 774,463.09	\$ 794,566.46	\$ 726,000.00	\$ 68,566.46
Employee Benefits	68,580.05	73,689.75	69,153.00	4,536.75
Purchased Professional Services	11,756.81	310.15	0.00	310.15
Other Purchased Services	135,544.29	133,996.01	155,000.00	(21,003.99)
Supplies	47,447.66	55,399.09	54,267.00	1,132.09
Other	3,138.53	3,089.33	3,500.00	(410.67)
	<u>1,040,930.43</u>	<u>1,061,050.79</u>	<u>1,007,920.00</u>	<u>53,130.79</u>
<b>Student Support Services:</b>				
Salaries	57,016.29	58,361.48	58,200.00	161.48
Employee Benefits	5,953.40	5,085.21	6,070.00	(984.79)
Purchased Professional Services	310.00	0.00	500.00	(500.00)
Supplies	4,370.43	4,578.04	5,000.00	(421.96)
Other	290.99	716.96	1,000.00	(283.04)
	<u>67,941.11</u>	<u>68,741.69</u>	<u>70,770.00</u>	<u>(2,028.31)</u>
<b>Instructional Support Staff:</b>				
Salaries	53,819.35	43,845.00	49,225.00	(5,380.00)
Employee Benefits	2,937.29	2,220.11	2,550.00	(329.89)
Supplies	1,343.92	1,029.10	1,000.00	29.10
	<u>58,100.56</u>	<u>47,094.21</u>	<u>52,775.00</u>	<u>(5,680.79)</u>
<b>General Administration:</b>				
Salaries	77,220.00	77,948.00	78,765.00	(817.00)
Employee Benefits	7,146.91	7,260.12	7,350.00	(89.88)
Purchased Professional Services	21,313.75	21,919.76	25,000.00	(3,080.24)
Other Purchased Services	11,004.87	9,811.09	11,000.00	(1,188.91)
Supplies	3,669.24	2,667.21	4,000.00	(1,332.79)
Other	10,519.60	9,864.80	10,000.00	(135.20)
	<u>130,874.37</u>	<u>129,470.98</u>	<u>136,115.00</u>	<u>(6,644.02)</u>
<b>School Administration:</b>				
Salaries	160,228.04	157,918.12	155,564.00	2,354.12
Employee Benefits	14,526.94	14,525.65	14,200.00	325.65
Other Purchased Services	4,256.05	4,039.64	4,500.00	(460.36)
Supplies	5,516.05	6,152.59	6,000.00	152.59
Other	150.00	1,738.69	1,000.00	738.69
	<u>184,677.08</u>	<u>184,374.69</u>	<u>181,264.00</u>	<u>3,110.69</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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)

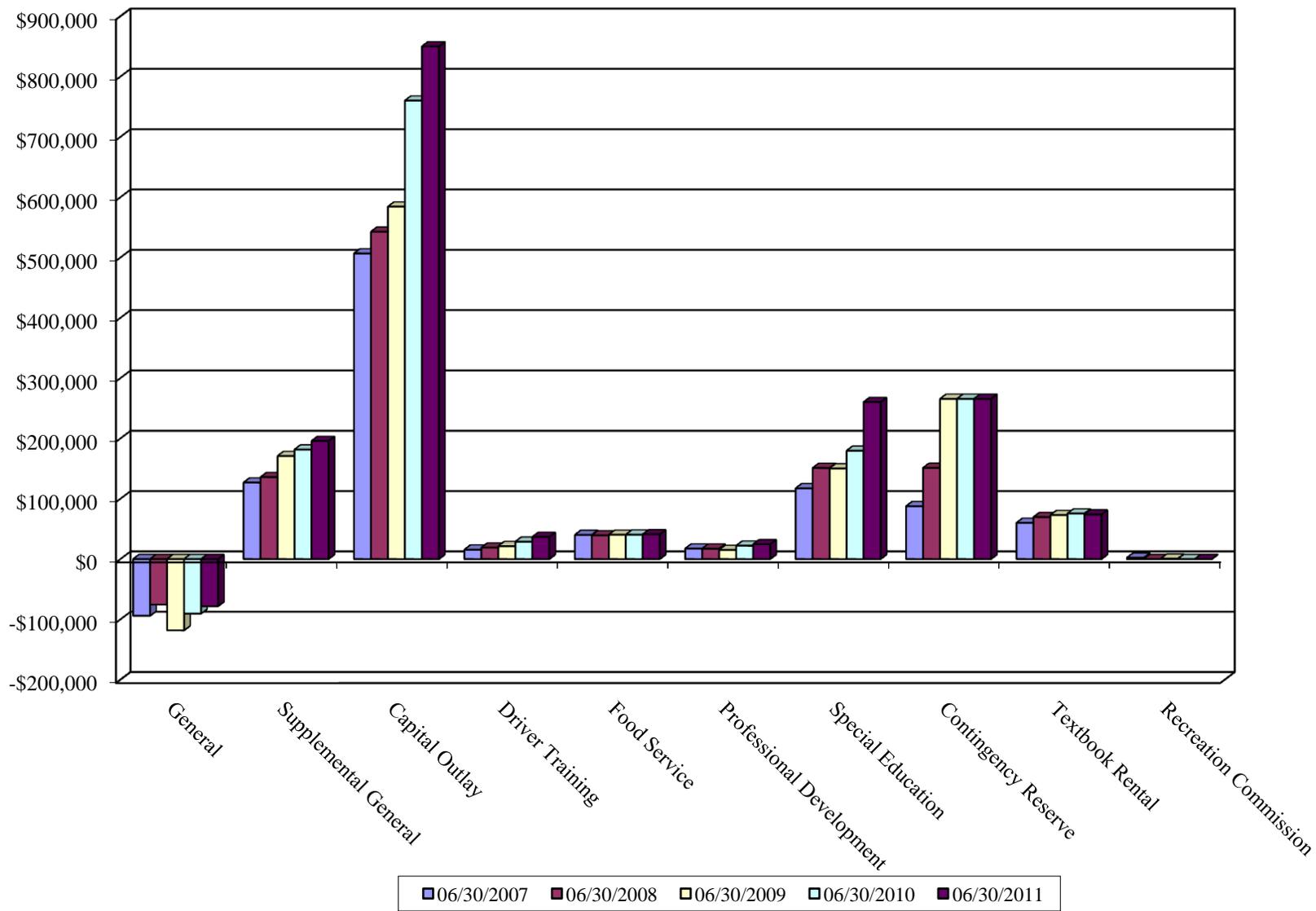
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	112,203.76	110,436.99	114,448.00	(4,011.01)
Employee Benefits	9,600.18	9,575.94	9,786.00	(210.06)
Purchased Professional Services	360.00	0.00	500.00	(500.00)
Purchased Property Services	6,717.65	12,913.21	6,500.00	6,413.21
Other Purchased Services	1,041.66	1,911.29	1,000.00	911.29
Other	1,251.67	1,409.61	2,500.00	(1,090.39)
	<u>131,174.92</u>	<u>136,247.04</u>	<u>134,734.00</u>	<u>1,513.04</u>
Vehicle Operating Services:				
Salaries	115,576.37	118,370.38	117,888.00	482.38
Employee Benefits	9,733.12	10,207.59	9,956.00	251.59
Other Purchased Services	7,472.00	7,371.00	8,000.00	(629.00)
Motor Fuel	32,545.56	42,873.77	50,000.00	(7,126.23)
Equipment (Including Buses)	52,350.00	0.00	0.00	0.00
Other	0.00	191.90	0.00	191.90
	<u>217,677.05</u>	<u>179,014.64</u>	<u>185,844.00</u>	<u>(6,829.36)</u>
Vehicle & Maintenance Services:				
Purchased Professional Services	16,869.11	10,880.82	18,000.00	(7,119.18)
Supplies	5,471.82	5,156.21	6,000.00	(843.79)
Other	1,959.43	1,841.17	2,000.00	(158.83)
	<u>24,300.36</u>	<u>17,878.20</u>	<u>26,000.00</u>	<u>(8,121.80)</u>
Operating Transfers:				
To At-Risk (4 Yr Old)	34,999.48	35,736.40	40,000.00	(4,263.60)
To At-Risk	220,821.14	243,095.06	200,000.00	43,095.06
To Bilingual Education	78,789.77	70,834.67	80,000.00	(9,165.33)
To Capital Outlay	112,481.28	50,523.60	0.00	50,523.60
To Driver Training	10,000.00	10,000.00	0.00	10,000.00
To Professional Development	10,000.00	10,000.00	0.00	10,000.00
To Special Education	274,900.00	252,802.30	291,000.00	(38,197.70)
To Vocational Education	70,991.28	70,635.15	75,000.00	(4,364.85)
To Textbook Rental	15,000.00	15,000.00	0.00	15,000.00
	<u>827,982.95</u>	<u>758,627.18</u>	<u>686,000.00</u>	<u>72,627.18</u>
Adjustment to Comply with Legal Max			(114,498.00)	114,498.00
Legal General Fund Budget	2,683,658.83	2,582,499.42	2,366,924.00	215,575.42
Adjustment for Qualifying Budget Credits			215,576.18	(215,576.18)
Total Expenditures	<u>\$ 2,683,658.83</u>	<u>\$ 2,582,499.42</u>	<u>\$ 2,582,500.18</u>	<u>\$ (0.76)</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS  
 OTHER PUBLIC ACTIVITIES  
 PETTY CASH FUNDS  
 Receipts, Disbursements and Balances

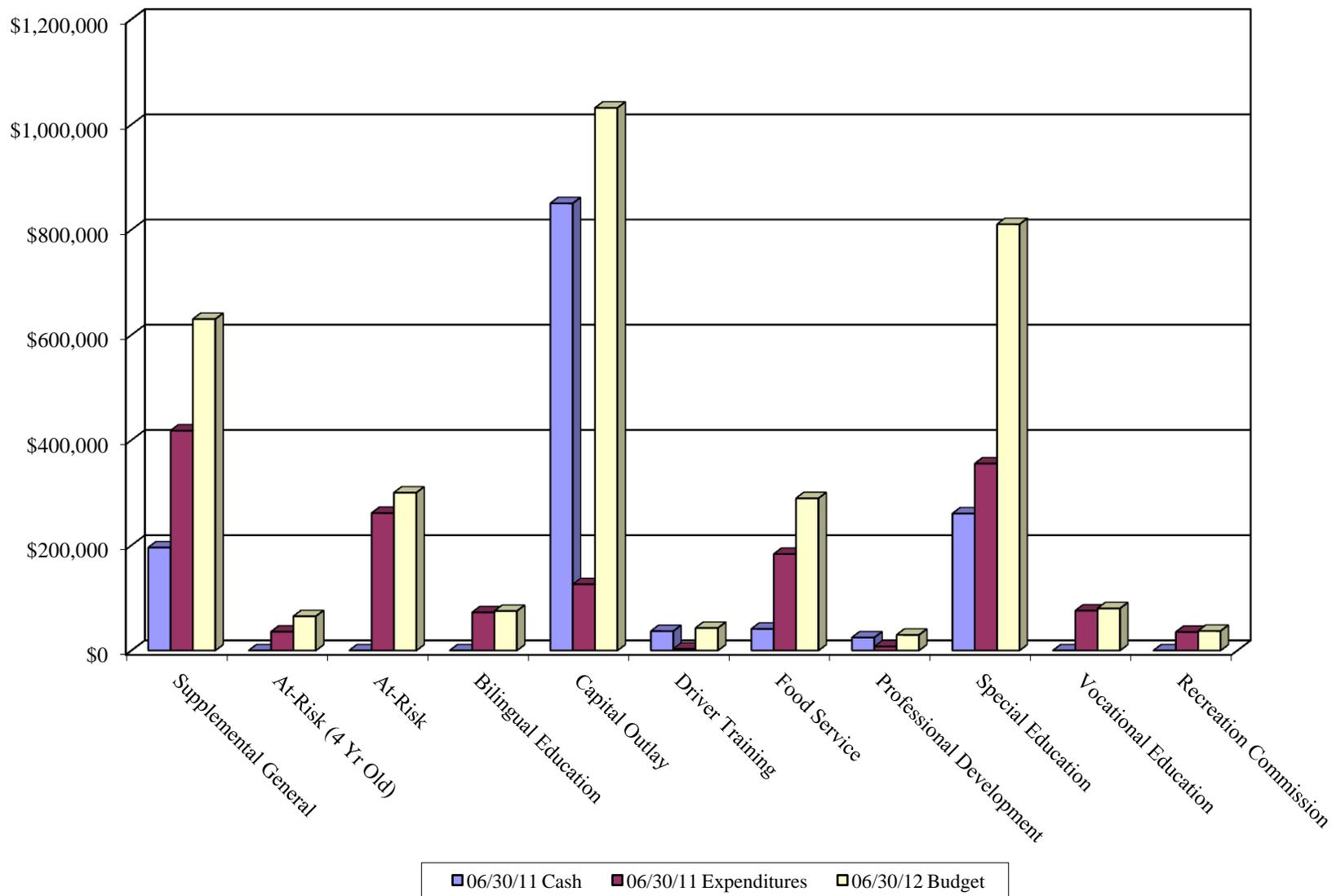
July 1, 2010 to June 30, 2011

	Central Office	High School	Elementary School
Balance to be accounted for 07/01/10	\$ 0.00	\$ 0.00	\$ 0.00
Receipts			
Reimbursements from U.S.D. 351	542.26	6,291.57	8,212.06
Other Reimbursements	0.00	357.92	477.75
Total Receipts	542.26	6,649.49	8,689.81
Disb., Encumbrances, & Transfers			
Reimbursable Items	542.26	6,649.49	8,689.81
Total Disb., Encumbrances, & Transfers	542.26	6,649.49	8,689.81
Balance to be accounted for 06/30/11	\$ 0.00	\$ 0.00	\$ 0.00
CASH ACCOUNTED FOR:			
Checking Account:			
St John National Bank, Macksville, KS	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Accounted For	\$ 0.00	\$ 0.00	\$ 0.00

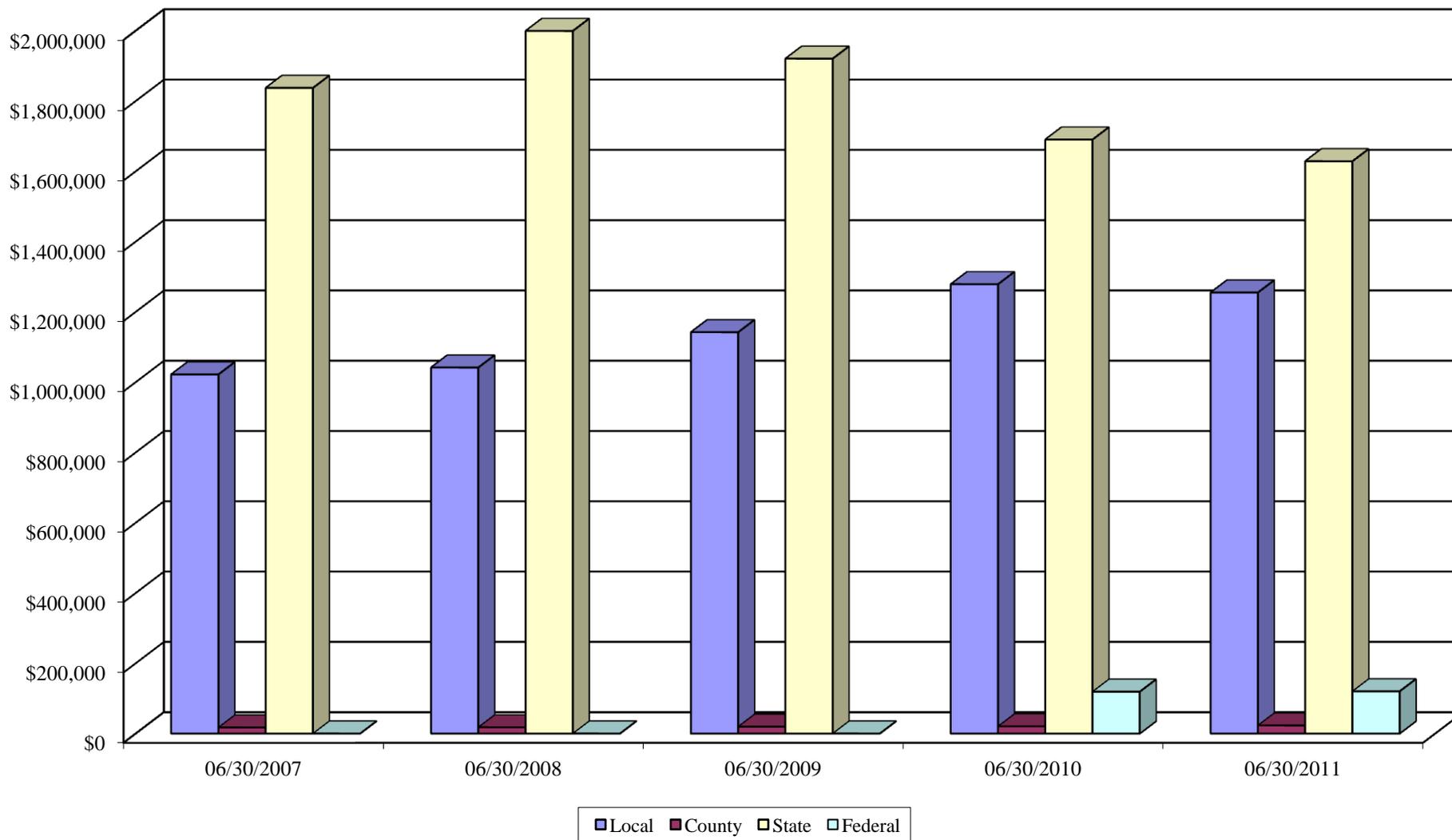
## Unified School District No. 351 Macksville, Kansas Unencumbered Cash Balances - Selected Funds



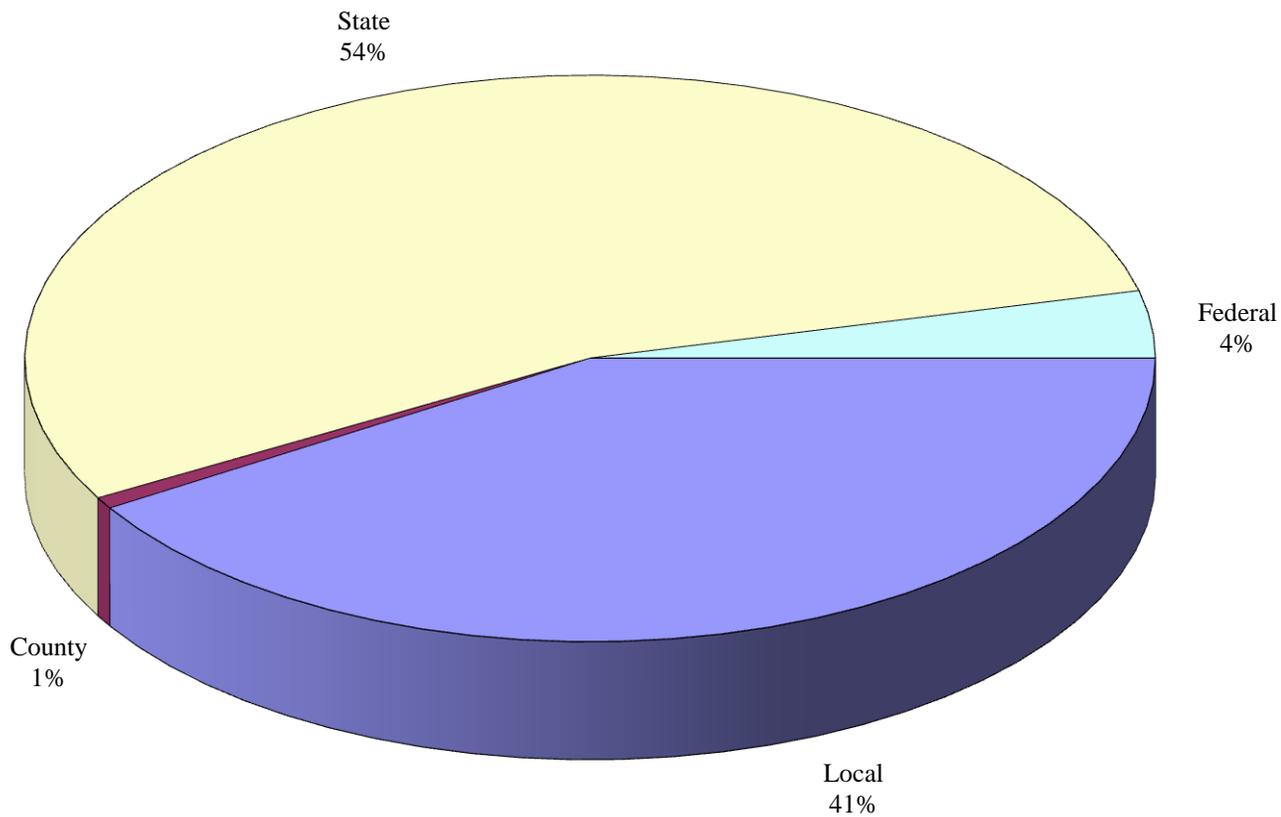
## Unified School District No. 351 Macksville, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds



### Unified School District No. 351 Macksville, Kansas General & Supplemental General Fund Revenues

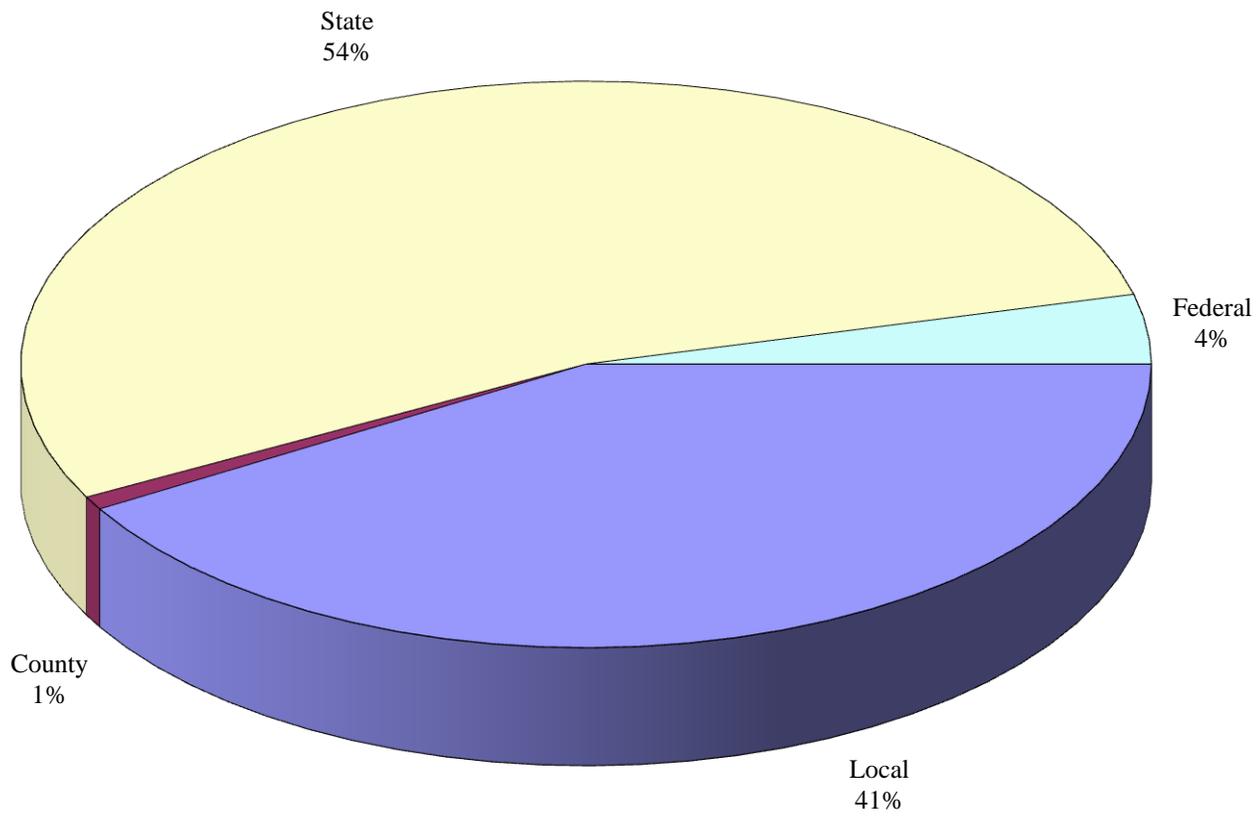


**Unified School District No. 351  
Macksville, Kansas  
General & Supplemental General Fund Revenues**



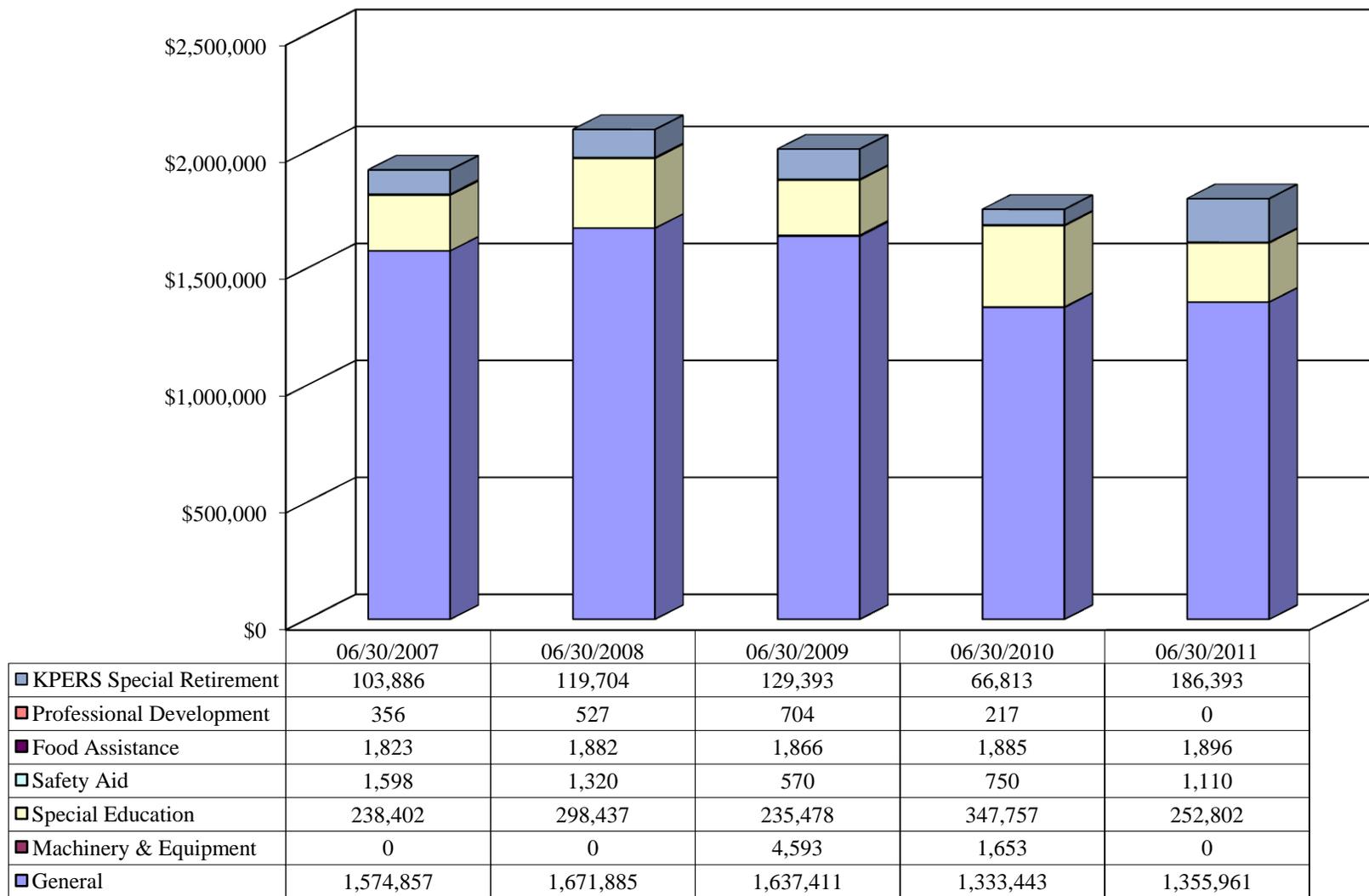
**06/30/2010**

**Unified School District No. 351  
Macksville, Kansas  
General & Supplemental General Fund Revenues**

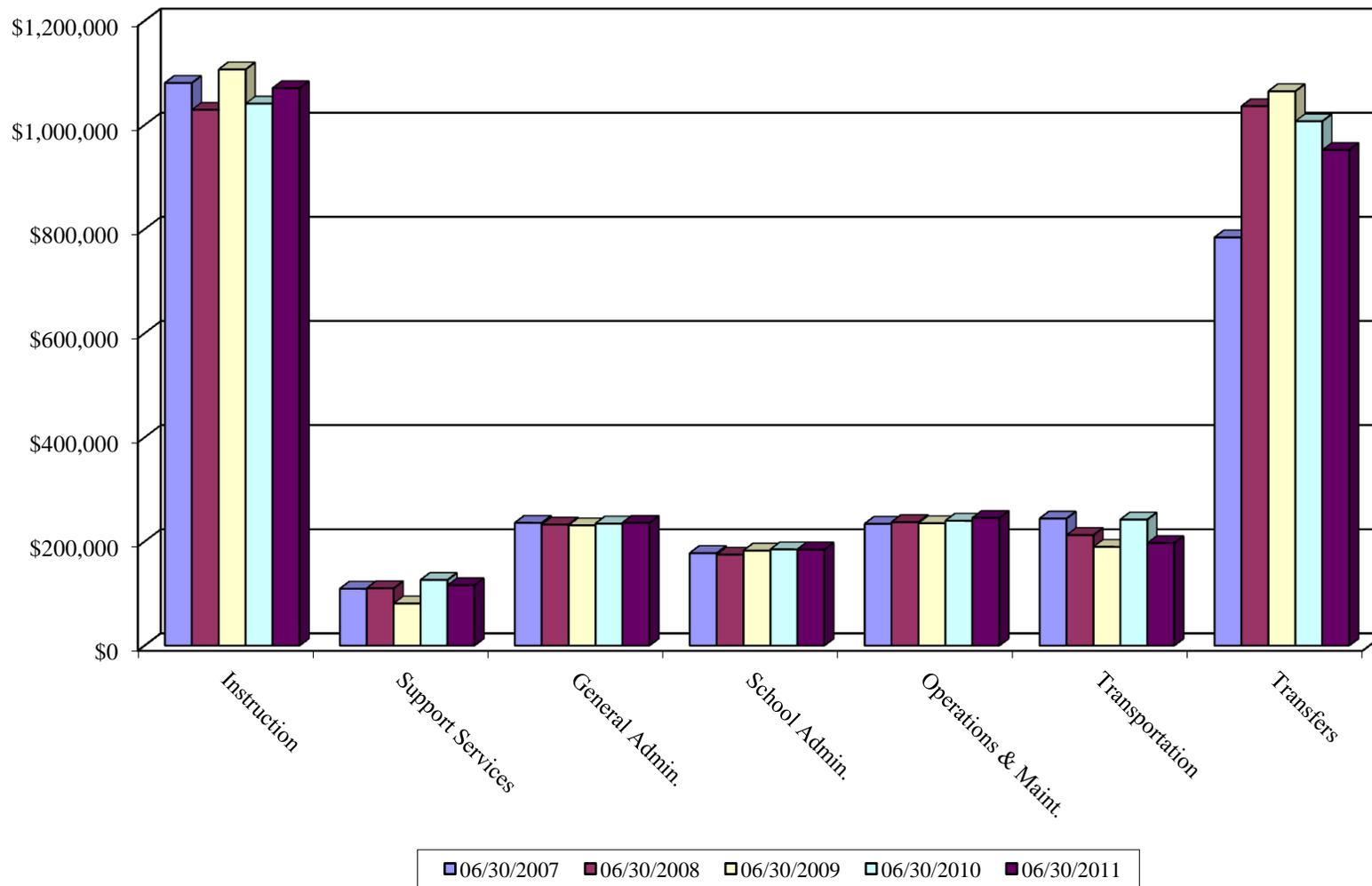


**06/30/2011**

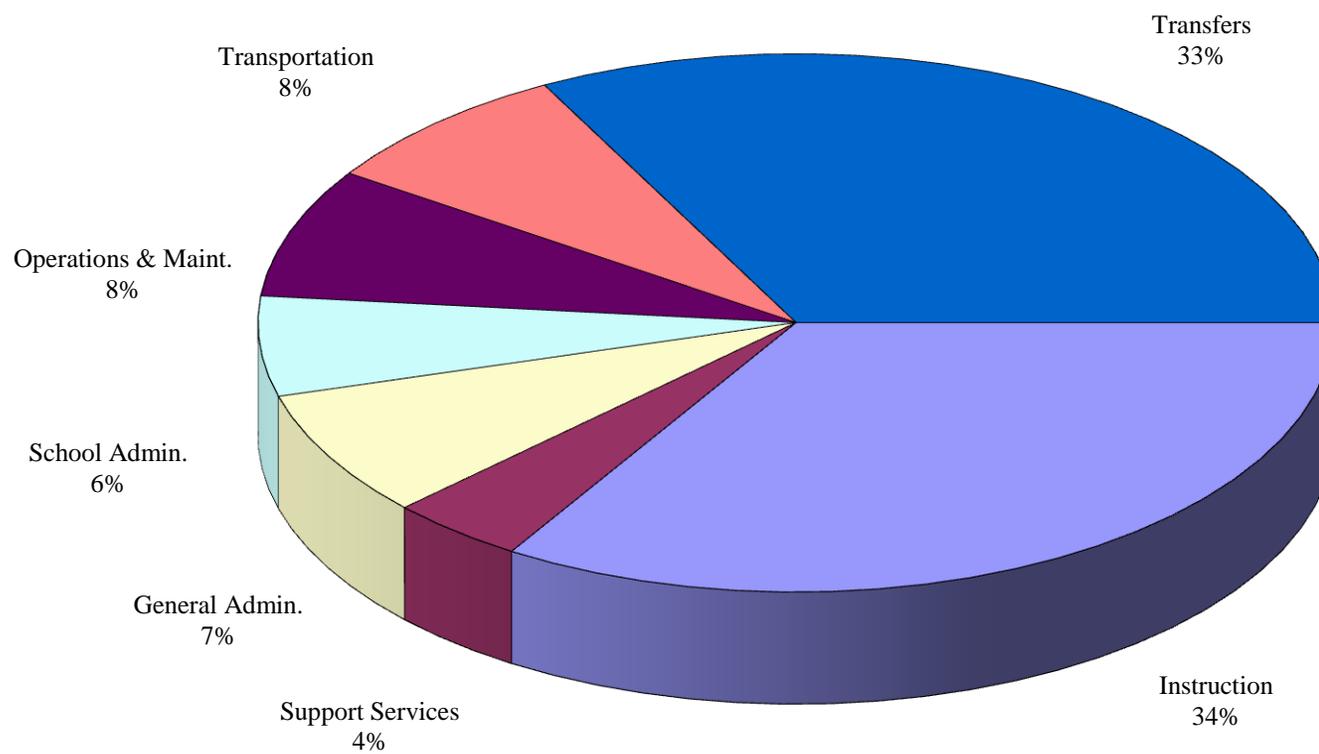
### Unified School District No. 351 Macksville, Kansas State Aid



## Unified School District No. 351 Macksville, Kansas General & Supplemental General Fund Expenditures

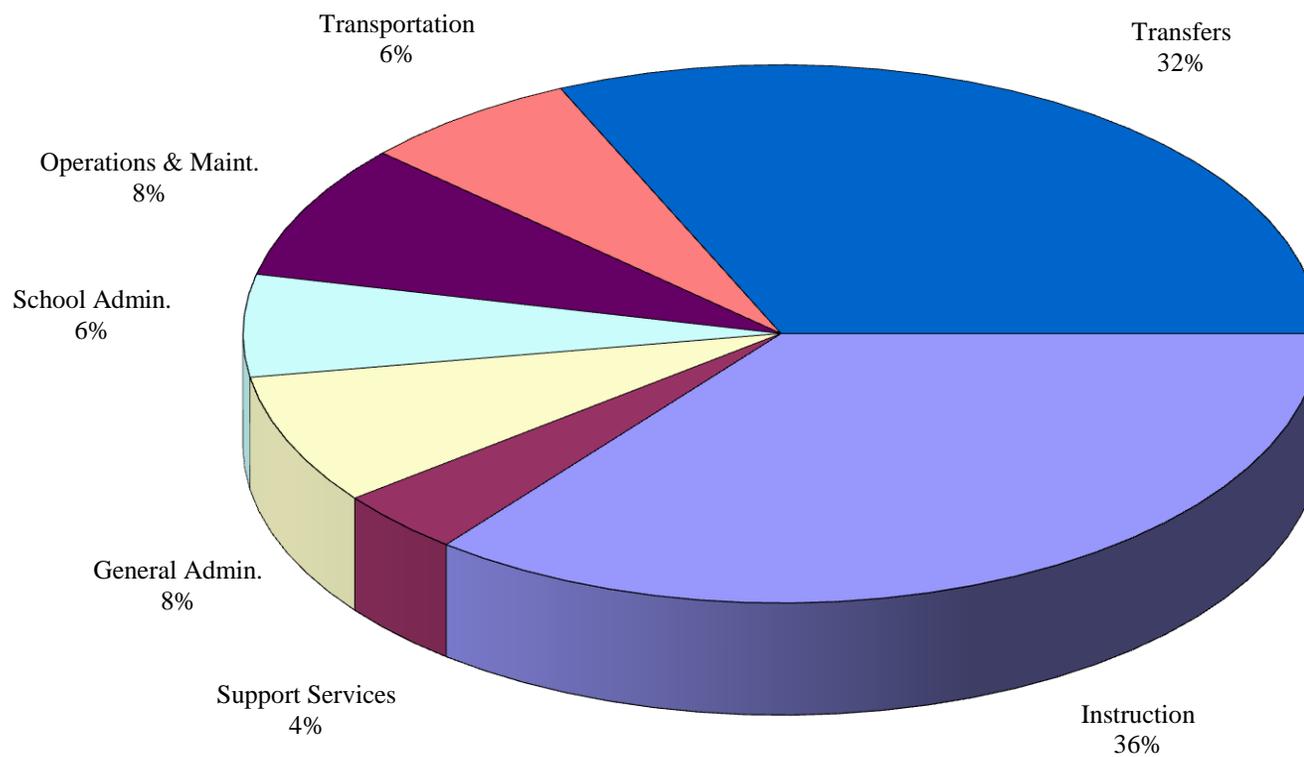


**Unified School District No. 351  
Macksville, Kansas  
General & Supplemental General Fund Expenditures**



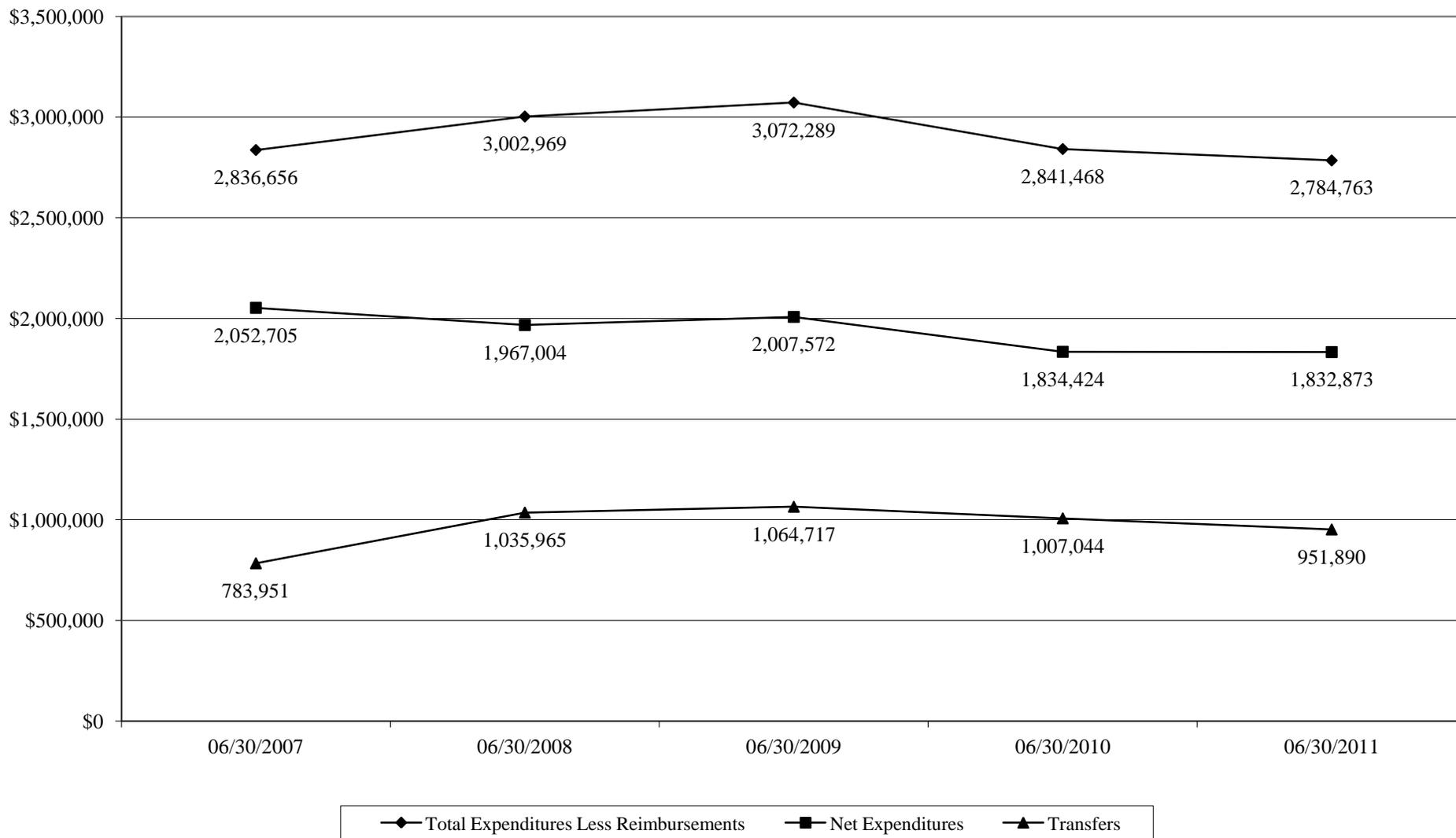
**06/30/2010**

**Unified School District No. 351  
Macksville, Kansas  
General & Supplemental General Fund Expenditures**

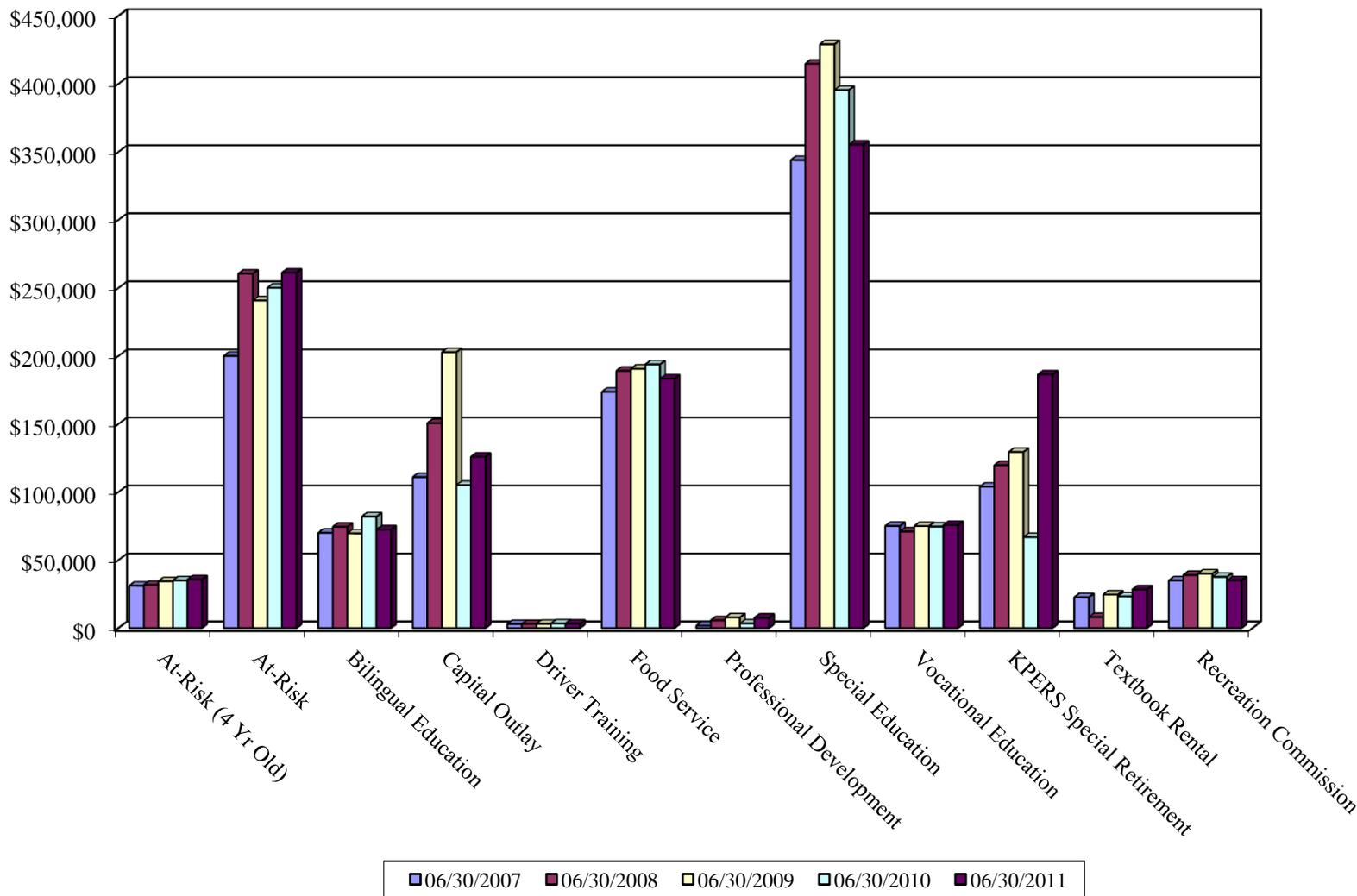


**06/30/2011**

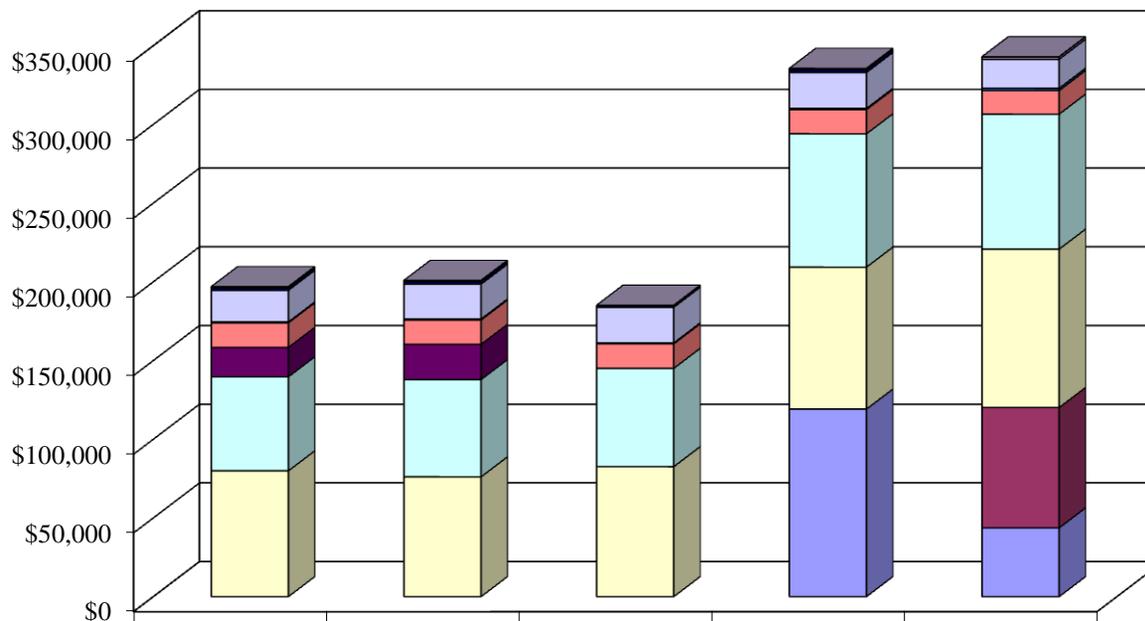
## Unified School District No. 351 Macksville, Kansas General & Supplemental General Fund Expenditures



## Unified School District No. 351 Macksville, Kansas Special Revenue Fund Expenditures - Selected Funds

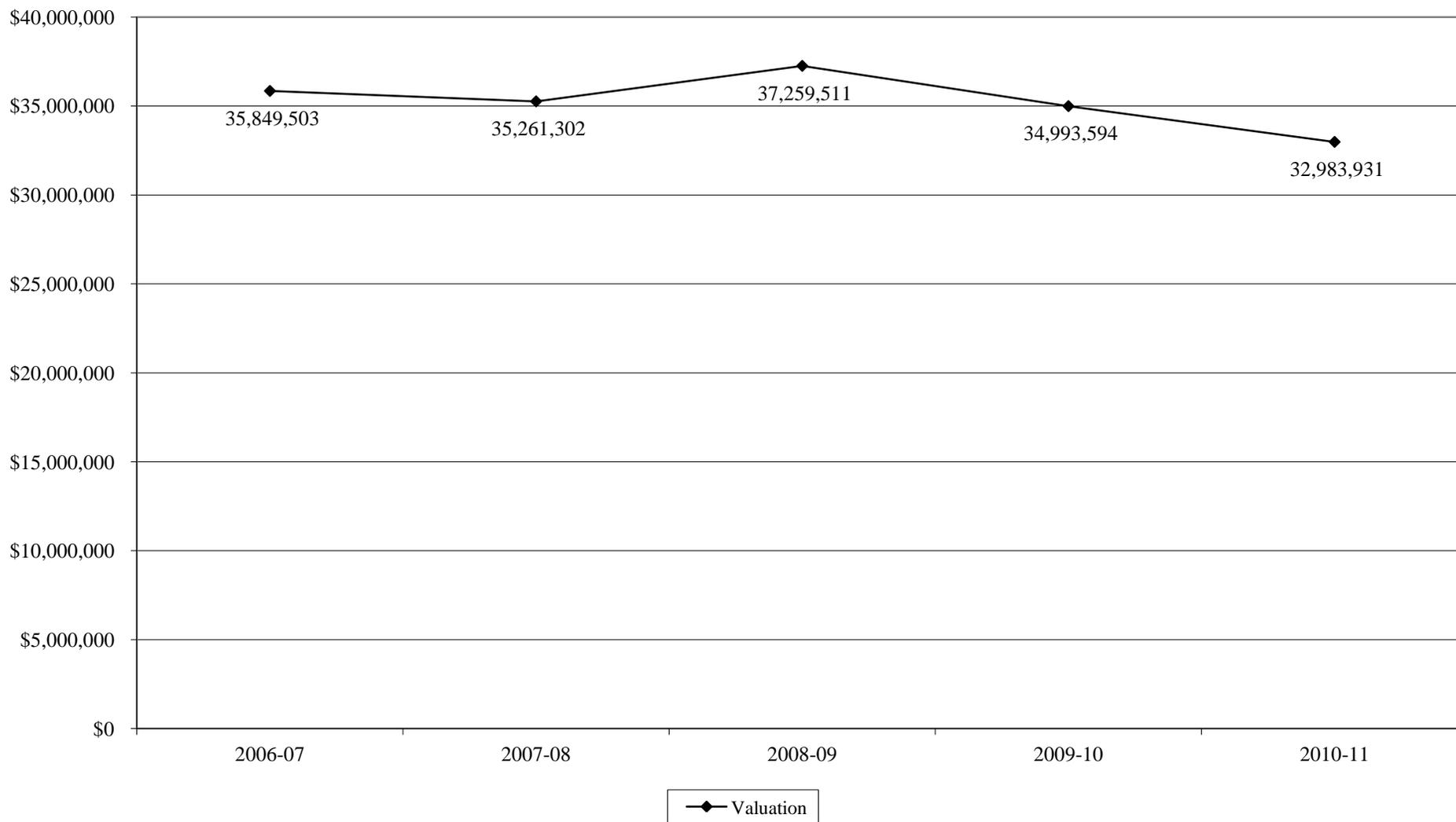


### Unified School District No. 351 Macksville, Kansas Federal Aid

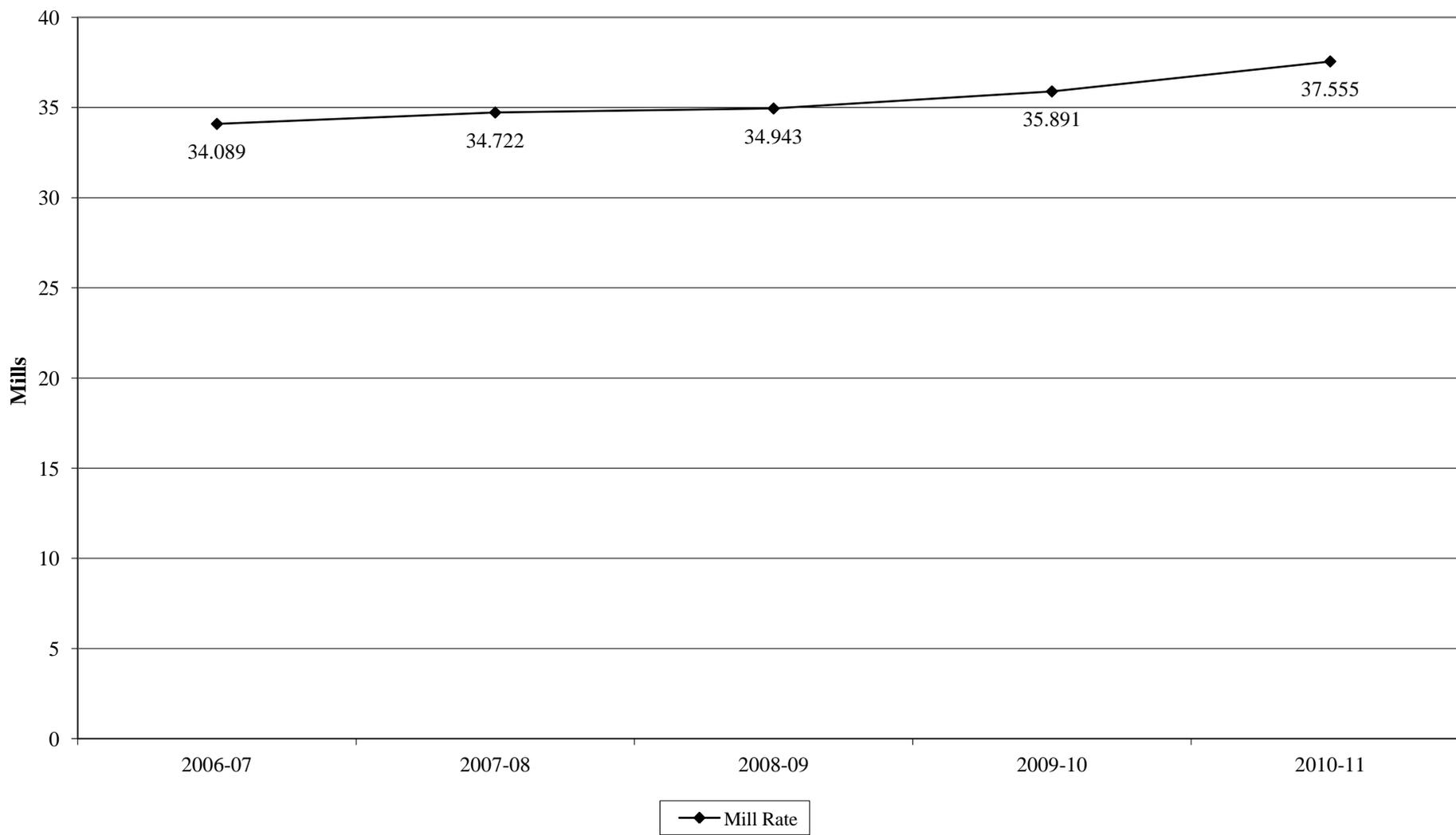


	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011
Other	811	852	0	800	1,515
Title IV	1,422	1,453	1,186	1,680	0
REAP Grant	20,062	22,130	22,619	22,832	18,383
Title II-D	583	622	597	749	1,494
Title II-A	15,593	15,457	15,576	15,391	15,004
Title I Migrant	18,700	22,400	0	0	0
Title I	59,725	61,793	62,467	84,706	85,740
Child Nutrition	79,909	76,092	82,556	90,168	100,606
Education Job Grant	0	0	0	0	76,475
ARRA	0	0	0	119,148	43,675

### Unified School District No. 351 Macksville, Kansas Valuation



### Unified School District No. 351 Macksville, Kansas Mill Rate



### Unified School District No. 351 Macksville, Kansas FTE

