

**UNIFIED SCHOOL DISTRICT NO. 474**  
**Haviland, Kansas 67059**  
**FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS

Financial Statements  
For the Year Ended June 30, 2011

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statements	1-2
Statement 1	
Summary of Cash Receipts, Expenditures and Unencumbered Cash	3-5
Statement 2	
Summary of Expenditures - Actual and Budget	6-7
Statement 3	
Statement of Cash Receipts and Expenditures - Actual and Budget	
General Funds	8-10
Special Revenue Funds	11-27
Statement 4	
Statement of Cash Receipts and Cash Disbursements - Agency Funds	28
Statement 5	
Statement of Cash Receipts, Expenditures and Unencumbered Cash - District Activity Funds	29-30
Notes to the Financial Statements	31-38
ADDITIONAL INFORMATION	
Schedule 1	
Detailed Schedule of General Fund Expenditures Compared With Appropriations	39-41
Schedule 2	
Schedule of Petty Cash Fund Receipts, Disbursements and Balances	42
Schedule 3	
Graphical Analysis	43-58

This page intentionally left blank

# VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

Telephone: (620) 285-2107

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND

818 Broadway

Fax (620) 285-2110

KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 127

Larned, KS 67550

## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 474  
Haviland, Kansas 67059

We have audited the accompanying primary government financial statements of Unified School District No. 474, Haviland, 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 September 28, 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. 474, Haviland, 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. 474, Haviland, 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. 474, Haviland, 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

January 20, 2012

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ (27,344.22)	\$ 95.83
Supplemental General Fund	111,496.73	99.21
Special Revenue Funds:		
At-Risk Fund	100,000.00	0.00
Capital Outlay Fund	299,092.41	0.00
Driver Training Fund	824.79	0.00
Food Service Fund	30,325.78	409.00
Professional Development Fund	6,786.19	0.00
Special Education Fund	27,244.16	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	132,627.00	0.00
Textbook Rental Fund	12,017.57	0.00
Recreation Commission Fund	0.00	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-D Fund	0.00	0.00
Title II-D ARRA Fund	0.00	0.00
REAP Grant Fund	7,214.80	0.00
Safe & Drug Free Schools Fund	0.00	0.00
District Activity Funds	213.74	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 700,498.95</u>	<u>\$ 604.04</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
\$ 1,549,808.09	\$ 1,544,442.26	\$ (21,882.56)	\$ 0.00	\$ (21,882.56)
407,730.88	463,905.40	55,421.42	0.00	55,421.42
200,000.00	96,602.03	203,397.97	0.00	203,397.97
145,763.97	50,442.65	394,413.73	5,733.00	400,146.73
0.00	824.79	0.00	0.00	0.00
69,074.15	74,979.53	24,829.40	0.00	24,829.40
2,000.00	2,479.78	6,306.41	0.00	6,306.41
296,258.25	155,814.29	167,688.12	0.00	167,688.12
92,849.75	92,849.75	0.00	0.00	0.00
1,546.00	0.00	134,173.00	0.00	134,173.00
2,110.00	0.00	14,127.57	0.00	14,127.57
45,314.71	44,000.00	1,314.71	0.00	1,314.71
28,875.00	28,875.00	0.00	0.00	0.00
8,897.00	8,897.00	0.00	0.00	0.00
6,310.00	6,310.00	0.00	0.00	0.00
98.00	98.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	5,000.59	2,214.21	0.00	2,214.21
0.00	0.00	0.00	0.00	0.00
15,033.13	14,996.59	250.28	0.00	250.28
<u>\$ 2,871,668.93</u>	<u>\$ 2,590,517.66</u>	<u>\$ 982,254.26</u>	<u>\$ 5,733.00</u>	<u>\$ 987,987.26</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2011

Balance to be accounted for:	<u>\$ 987,987.26</u>
Composition of Cash:	
Board Accounts:	
NOW Account - Haviland State Bank, Haviland, Kansas	\$ 226,589.42
Less Outstanding Checks	(64,433.46)
MMA Account - Haviland State Bank, Haviland, Kansas	825,581.02
Activity Fund Accounts:	
NOW Account - Haviland State Bank, Haviland, Kansas Elementary School (Reconciled)	<u>1,135.51</u>
Total Cash	988,872.49
Total Agency Funds per Statement 4	<u>(885.23)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 987,987.26</u>

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 1,375,314.00	\$ (33,584.00)
Supplemental General Fund	452,615.00	(4,122.00)
Special Revenue Funds:		
At-Risk Fund	200,000.00	XXXXXXXXXX
Capital Outlay Fund	430,000.00	XXXXXXXXXX
Driver Training Fund	825.00	XXXXXXXXXX
Food Service Fund	126,100.00	XXXXXXXXXX
Professional Development Fund	16,786.00	XXXXXXXXXX
Special Education Fund	294,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	96,033.00	XXXXXXXXXX
Recreation Commission Fund	44,000.00	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)
\$ 202,712.26	\$ 1,544,442.26	\$ 1,544,442.26	\$ 0.00
15,471.85	463,964.85	463,905.40	(59.45)
0.00	200,000.00	96,602.03	(103,397.97)
0.00	430,000.00	50,442.65	(379,557.35)
0.00	825.00	824.79	(0.21)
0.00	126,100.00	74,979.53	(51,120.47)
0.00	16,786.00	2,479.78	(14,306.22)
0.00	294,000.00	155,814.29	(138,185.71)
0.00	96,033.00	92,849.75	(3,183.25)
0.00	44,000.00	44,000.00	0.00

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 384,420.39	\$ 319,487.34	\$ 300,425.00	\$ 19,062.34
Delinquent Tax	204.84	1,898.74	3,939.00	(2,040.26)
Mineral Production Tax	4,214.56	11,402.75	5,000.00	6,402.75
Local Sources:				
Reimbursements	188,905.74	202,712.26	0.00	202,712.26
State Aid:				
Equalization Aid	711,017.00	789,061.00	874,026.00	(84,965.00)
Special Education Aid	171,495.00	159,555.00	158,000.00	1,555.00
Federal Aid:				
ARRA	67,457.00	23,879.00	23,879.00	0.00
Education Jobs Grant	0.00	41,812.00	0.00	41,812.00
<b>Total Cash Receipts</b>	<u>1,527,714.53</u>	<u>1,549,808.09</u>	<u>\$ 1,365,269.00</u>	<u>\$ 184,539.09</u>
<b>Expenditures</b>				
Instruction	797,915.64	924,871.31	834,250.00	90,621.31
Student Support Services	741.40	58.80	1,000.00	(941.20)
Instructional Support Staff	2,241.96	1,200.63	2,750.00	(1,549.37)
General Administration	203,997.99	221,154.57	176,083.00	45,071.57
School Administration	60,892.35	37,259.30	34,584.00	2,675.30
Operations & Maintenance	72,520.81	68,217.07	61,000.00	7,217.07
Transportation Supervision	15,668.85	859.20	18,450.00	(17,590.80)
Vehicle Operating Service	47,901.53	49,426.22	60,500.00	(11,073.78)
Vehicle & Maintenance Service	4,654.26	1,612.12	6,000.00	(4,387.88)
Other Supplemental Service	25,975.82	0.00	22,697.00	(22,697.00)
Operating Transfers	283,163.13	239,783.04	158,000.00	81,783.04
Adjustment to Comply with Legal Max			(33,584.00)	33,584.00
<b>Legal General Fund Budget</b>	1,515,673.74	1,544,442.26	1,341,730.00	202,712.26
Adjustment for Qualifying Budget Credits			202,712.26	(202,712.26)
<b>Total Expenditures</b>	<u>1,515,673.74</u>	<u>1,544,442.26</u>	<u>\$ 1,544,442.26</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	12,040.79	5,365.83		
Unencumbered Cash, Beginning	(39,385.01)	(27,344.22)		
Prior Year Cancelled Encumbrances	0.00	95.83		
Unencumbered Cash, Ending	<u>\$ (27,344.22)</u>	<u>\$ (21,882.56)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 421,792.68	\$ 370,349.70	\$ 354,208.00	\$ 16,141.70
Delinquent Tax	206.26	2,864.40	4,347.00	(1,482.60)
Motor Veh./16-20M Veh. Tax	17,493.50	18,679.81	17,175.00	1,504.81
Recreational Vehicle Tax	223.82	365.12	189.00	176.12
Local Sources:				
Reimbursements	18,779.77	15,471.85	0.00	15,471.85
Total Cash Receipts	458,496.03	407,730.88	375,919.00	31,811.88
Expenditures				
Instruction:				
Purchased Professional Services	13,765.19	10,394.04	15,000.00	(4,605.96)
Other Purchased Services	0.00	5,403.09	0.00	5,403.09
Supplies	14,855.48	3,301.75	14,500.00	(11,198.25)
Property (Equip & Furn)	686.64	0.00	0.00	0.00
Other	0.00	0.00	84,615.00	(84,615.00)
Student Support Services:				
Purchased Professional Services	0.00	500.00	0.00	500.00
General Administration:				
Purchased Professional Services	0.00	500.00	0.00	500.00
Other Purchased Services	3,736.00	1,625.00	5,000.00	(3,375.00)
Operations & Maintenance:				
Salaries	82,079.79	66,968.26	50,000.00	16,968.26
Employee Benefits	21,975.03	21,565.49	8,000.00	13,565.49
Purchased Property Services	110.00	277.00	500.00	(223.00)
Supplies	18,784.12	6,759.23	15,000.00	(8,240.77)
Operating Transfers:				
To At-Risk	100,000.00	200,000.00	100,000.00	100,000.00
To Food Service	50,681.91	18,000.00	50,000.00	(32,000.00)
To Professional Development	10,881.36	2,000.00	10,000.00	(8,000.00)
To Special Education	60,000.00	126,611.54	100,000.00	26,611.54
To Textbook Rental	12,000.00	0.00	0.00	0.00
Adjustment to Comply with Legal Max			(4,122.00)	4,122.00
Total Legal Supplement General Fund Budget	389,555.52	463,905.40	448,493.00	15,412.40
Adjustment for Qualifying Budget Credits			15,471.85	(15,471.85)
Total Expenditures	389,555.52	463,905.40	\$ 463,964.85	\$ (59.45)

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 SUPPLEMENTAL GENERAL FUND (Cont'd.)  
 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	
Receipts Over (Under) Expenditures	68,940.51	(56,174.52)		
Unencumbered Cash, Beginning	40,243.18	111,496.73		
Prior Year Cancelled Encumbrances	<u>2,313.04</u>	<u>99.21</u>		
Unencumbered Cash, Ending	<u>\$ 111,496.73</u>	<u>\$ 55,421.42</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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 Transfers:				
From General	\$ 90,944.36	\$ 0.00	\$ 0.00	\$ 0.00
From Supplemental General	<u>100,000.00</u>	<u>200,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
Total Cash Receipts	<u>190,944.36</u>	<u>200,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 100,000.00</u>
Expenditures				
Instruction:				
Salaries	86,041.00	94,803.54	100,000.00	(5,196.46)
Employee Benefits	0.00	417.40	0.00	417.40
Supplies	553.36	1,381.09	0.00	1,381.09
Other	0.00	0.00	100,000.00	(100,000.00)
School Administration:				
Salaries	<u>4,350.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>90,944.36</u>	<u>96,602.03</u>	<u>\$ 200,000.00</u>	<u>\$ (103,397.97)</u>
Receipts Over (Under) Expenditures	100,000.00	103,397.97		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>100,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 100,000.00</u>	<u>\$ 203,397.97</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 79,255.59	\$ 66,231.64	\$ 63,110.00	\$ 3,121.64
Delinquent Tax	40.35	550.04	816.00	(265.96)
Motor Veh./16-20M Veh. Tax	3,526.68	3,656.08	3,317.00	339.08
Recreational Vehicle Tax	45.11	71.03	37.00	34.03
Local Sources:				
Other Revenue from Local Sources	57,089.94	8,177.91	63,627.00	(55,449.09)
Operating Transfers:				
From General	0.00	66,252.48	0.00	66,252.48
From Driver Training	0.00	824.79	0.00	824.79
<b>Total Cash Receipts</b>	<u>139,957.67</u>	<u>145,763.97</u>	<u>\$ 130,907.00</u>	<u>\$ 14,856.97</u>
<b>Expenditures</b>				
Instruction:				
Property (Equip & Furn)	6,540.63	8,231.02	150,000.00	(141,768.98)
Instructional Support Staff:				
Property (Equip & Furn)	0.00	413.80	0.00	413.80
General Administration:				
Property (Equip & Furn)	1,760.94	0.00	0.00	0.00
School Administration:				
Property (Equip & Furn)	209.23	0.00	0.00	0.00
Operations & Maintenance:				
Property (Equip & Furn)	17,339.43	14,122.38	25,000.00	(10,877.62)
Transportation:				
Property (Equip & Furn)	0.00	0.00	100,000.00	(100,000.00)
Facility Acquis. & Constr, Services:				
Site Improvement Services	770.55	0.00	0.00	0.00
Building Improvements	60,680.87	25,255.83	155,000.00	(129,744.17)
Other	0.00	2,419.62	0.00	2,419.62
<b>Total Expenditures</b>	<u>87,301.65</u>	<u>50,442.65</u>	<u>\$ 430,000.00</u>	<u>\$ (379,557.35)</u>
Receipts Over (Under) Expenditures	52,656.02	95,321.32		
Unencumbered Cash, Beginning	<u>246,436.39</u>	<u>299,092.41</u>		
Unencumbered Cash, Ending	<u>\$ 299,092.41</u>	<u>\$ 394,413.73</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Other	0.00	0.00	825.00	(825.00)
Operating Transfer:				
To Capital Outlay	<u>0.00</u>	<u>824.79</u>	<u>0.00</u>	<u>824.79</u>
Total Expenditures	<u>0.00</u>	<u>824.79</u>	<u>\$ 825.00</u>	<u>\$ (0.21)</u>
Receipts Over (Under) Expenditures	0.00	(824.79)		
Unencumbered Cash, Beginning	<u>824.79</u>	<u>824.79</u>		
Unencumbered Cash, Ending	<u>\$ 824.79</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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:				
Food Sales	\$ 19,774.72	\$ 12,524.56	\$ 16,900.00	\$ (4,375.44)
Miscellaneous	7,789.36	7,414.31	7,709.00	(294.69)
State Aid:				
State Food Assistance	659.60	430.38	334.00	96.38
Federal Aid:				
Child Nutrition Program	28,465.29	19,905.34	20,889.00	(983.66)
Operating Transfers:				
From General	0.00	10,799.56	0.00	10,799.56
From Supplemental General	<u>50,681.91</u>	<u>18,000.00</u>	<u>50,000.00</u>	<u>(32,000.00)</u>
Total Cash Receipts	<u>107,370.88</u>	<u>69,074.15</u>	<u>\$ 95,832.00</u>	<u>\$ (26,757.85)</u>
Expenditures				
Food Service Operation:				
Salaries	35,290.54	36,198.26	37,000.00	(801.74)
Employee Benefits	8,814.97	7,592.37	9,550.00	(1,957.63)
Food & Supplies	47,187.37	30,565.51	19,000.00	11,565.51
Property (Equip & Furn)	798.35	416.39	1,000.00	(583.61)
Other	<u>287.68</u>	<u>207.00</u>	<u>59,550.00</u>	<u>(59,343.00)</u>
Total Expenditures	<u>92,378.91</u>	<u>74,979.53</u>	<u>\$ 126,100.00</u>	<u>\$ (51,120.47)</u>
Receipts Over (Under) Expenditures	14,991.97	(5,905.38)		
Unencumbered Cash, Beginning	15,333.81	30,325.78		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>409.00</u>		
Unencumbered Cash, Ending	<u>\$ 30,325.78</u>	<u>\$ 24,829.40</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 390.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfer:				
From Supplemental General	<u>10,881.36</u>	<u>2,000.00</u>	<u>10,000.00</u>	<u>(8,000.00)</u>
Total Cash Receipts	<u>11,271.36</u>	<u>2,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ (8,000.00)</u>
Expenditures				
Instructional Support Staff:				
Salaries	126.00	336.00	2,500.00	(2,164.00)
Employee Benefits	9.77	26.04	200.00	(173.96)
Purchased Professional Services	1,234.41	582.83	2,500.00	(1,917.17)
Other Purchased Services	0.00	80.04	0.00	80.04
Other	0.00	0.00	7,586.00	(7,586.00)
Other Supplemental Service:				
Purchased Professional Services	2,295.38	1,223.38	3,000.00	(1,776.62)
Other Purchased Services	<u>867.23</u>	<u>231.49</u>	<u>1,000.00</u>	<u>(768.51)</u>
Total Expenditures	<u>4,532.79</u>	<u>2,479.78</u>	<u>\$ 16,786.00</u>	<u>\$ (14,306.22)</u>
Receipts Over (Under) Expenditures	6,738.57	(479.78)		
Unencumbered Cash, Beginning	<u>47.62</u>	<u>6,786.19</u>		
Unencumbered Cash, Ending	<u>\$ 6,786.19</u>	<u>\$ 6,306.41</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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				
Interest on Idle Funds	\$ 8,838.76	\$ 8,461.71	\$ 9,779.00	\$ (1,317.29)
Operating Transfers:				
From General	146,819.16	161,185.00	158,000.00	3,185.00
From Supplemental General	<u>60,000.00</u>	<u>126,611.54</u>	<u>100,000.00</u>	<u>26,611.54</u>
Total Cash Receipts	<u>215,657.92</u>	<u>296,258.25</u>	<u>\$ 267,779.00</u>	<u>\$ 28,479.25</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	119,452.00	1,295.29	60,000.00	(58,704.71)
Flow-thru	134,180.00	154,519.00	150,000.00	4,519.00
Other	0.00	0.00	74,000.00	(74,000.00)
Vehicle Operating Service:				
Salaries	0.00	0.00	4,500.00	(4,500.00)
Employee Benefits	0.00	0.00	500.00	(500.00)
Other Purchased Services	0.00	0.00	2,000.00	(2,000.00)
Supplies	0.00	0.00	2,000.00	(2,000.00)
Other	0.00	0.00	1,000.00	(1,000.00)
Vehicle & Maintenance Service:				
Other	<u>2,342.71</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>255,974.71</u>	<u>155,814.29</u>	<u>\$ 294,000.00</u>	<u>\$ (138,185.71)</u>
Receipts Over (Under) Expenditures	(40,316.79)	140,443.96		
Unencumbered Cash, Beginning	<u>67,560.95</u>	<u>27,244.16</u>		
Unencumbered Cash, Ending	<u>\$ 27,244.16</u>	<u>\$ 167,688.12</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 41,009.78	\$ 92,849.75	\$ 96,033.00	\$ (3,183.25)
<b>Total Cash Receipts</b>	<u>41,009.78</u>	<u>92,849.75</u>	<u>\$ 96,033.00</u>	<u>\$ (3,183.25)</u>
Expenditures				
Instruction:				
Employee Benefits	25,426.07	56,426.13	61,589.00	(5,162.87)
Student Support Services:				
Employee Benefits	2,050.49	1,790.79	0.00	1,790.79
Instructional Support Staff:				
Employee Benefits	2,050.49	1,790.79	313.00	1,477.79
General Administration:				
Employee Benefits	3,280.78	9,139.01	11,049.00	(1,909.99)
School Administration:				
Employee Benefits	3,280.78	5,146.62	1,918.00	3,228.62
Other Supplemental Service:				
Employee Benefits	0.00	0.00	2,839.00	(2,839.00)
Operations & Maintenance:				
Employee Benefits	2,460.59	6,141.34	6,254.00	(112.66)
Student Transportation Services:				
Employee Benefits	1,230.29	7,348.22	7,443.00	(94.78)
Food Service:				
Employee Benefits	1,230.29	5,066.85	4,628.00	438.85
<b>Total Expenditures</b>	<u>41,009.78</u>	<u>92,849.75</u>	<u>\$ 96,033.00</u>	<u>\$ (3,183.25)</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. 474, HAVILAND, 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	\$ 45,399.61	\$ 1,546.00
	<u>                    </u>	<u>                    </u>
Total Cash Receipts	45,399.61	1,546.00
	<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	45,399.61	1,546.00
Unencumbered Cash, Beginning	<u>87,227.39</u>	<u>132,627.00</u>
Unencumbered Cash, Ending	<u>\$ 132,627.00</u>	<u>\$ 134,173.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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)

	<u>Prior Year Actual</u>	<u>Actual</u>
Cash Receipts		
Local Sources:		
Rental Fees	\$ 3,632.50	\$ 2,110.00
Operating Transfer:		
From Supplemental General	<u>12,000.00</u>	<u>0.00</u>
Total Cash Receipts	<u>15,632.50</u>	<u>2,110.00</u>
Expenditures		
Instruction:		
Supplies	<u>3,655.24</u>	<u>0.00</u>
Total Expenditures	<u>3,655.24</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	11,977.26	2,110.00
Unencumbered Cash, Beginning	<u>40.31</u>	<u>12,017.57</u>
Unencumbered Cash, Ending	<u>\$ 12,017.57</u>	<u>\$ 14,127.57</u>

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 39,599.16	\$ 33,115.62	\$ 31,556.00	\$ 1,559.62
Delinquent Tax	20.18	278.70	408.00	(129.30)
Motor Veh./16-20M Veh. Tax	1,763.29	1,827.51	1,659.00	168.51
Recreational Vehicle Tax	22.56	35.50	18.00	17.50
Other Revenue from Local Sources	<u>9,046.62</u>	<u>10,057.38</u>	<u>10,500.00</u>	<u>(442.62)</u>
Total Cash Receipts	<u>50,451.81</u>	<u>45,314.71</u>	<u>\$ 44,141.00</u>	<u>\$ 1,173.71</u>
Expenditures				
Community Service Operations	<u>88,976.48</u>	<u>44,000.00</u>	<u>44,000.00</u>	<u>0.00</u>
Total Expenditures	<u>88,976.48</u>	<u>44,000.00</u>	<u>\$ 44,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(38,524.67)	1,314.71		
Unencumbered Cash, Beginning	<u>38,524.67</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 1,314.71</u>		

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 29,405.00	\$ 28,875.00
Total Cash Receipts	<u>29,405.00</u>	<u>28,875.00</u>
Expenditures		
Instruction:		
Salaries	27,316.58	26,811.26
Employee Benefits	1,953.09	2,063.74
Supplies	<u>135.33</u>	<u>0.00</u>
Total Expenditures	<u>29,405.00</u>	<u>28,875.00</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. 474, HAVILAND, 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	\$ 8,898.00	\$ 8,897.00
Total Cash Receipts	<u>8,898.00</u>	<u>8,897.00</u>
Expenditures		
Instruction:		
Salaries	6,420.00	8,297.00
Employee Benefits	496.34	0.00
Purchased Professional Services	<u>1,981.66</u>	<u>600.00</u>
Total Expenditures	<u>8,898.00</u>	<u>8,897.00</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. 474, HAVILAND, 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)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 6,579.00	\$ 6,310.00
Total Cash Receipts	<u>6,579.00</u>	<u>6,310.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	1,579.00	6,210.00
Other Purchased Services	<u>5,000.00</u>	<u>100.00</u>
Total Expenditures	<u>6,579.00</u>	<u>6,310.00</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. 474, HAVILAND, 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	\$ 254.00	\$ 98.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	254.00	98.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Purchased Professional Services	254.00	98.00
	<u>          </u>	<u>          </u>
Total Expenditures	254.00	98.00
	<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. 474, HAVILAND, 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	\$ 623.00	\$ 0.00
	<u>        </u>	<u>        </u>
Total Cash Receipts	<u>623.00</u>	<u>0.00</u>
Expenditures		
Instruction:		
Purchased Professional Services	<u>623.00</u>	<u>0.00</u>
	<u>        </u>	<u>        </u>
Total Expenditures	<u>623.00</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. 474, HAVILAND, KANSAS  
REAP GRANT  
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	\$ 20,052.00	\$ 0.00
	<u>                    </u>	<u>                    </u>
Total Cash Receipts	20,052.00	0.00
	<u>                    </u>	<u>                    </u>
Expenditures		
Instruction:		
Salaries	654.48	0.00
Employee Benefits	50.72	0.00
Purchased Professional Services	1,500.00	805.59
Supplies	0.00	4,195.00
Property (Equip & Furn)	10,632.00	0.00
	<u>                    </u>	<u>                    </u>
Total Expenditures	12,837.20	5,000.59
	<u>                    </u>	<u>                    </u>
Receipts Over (Under) Expenditures	7,214.80	(5,000.59)
	<u>                    </u>	<u>                    </u>
Unencumbered Cash, Beginning	0.00	7,214.80
	<u>                    </u>	<u>                    </u>
Unencumbered Cash, Ending	\$ 7,214.80	\$ 2,214.21
	<u>                    </u>	<u>                    </u>

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
SAFE & DRUG FREE SCHOOLS 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	\$ 543.00	\$ 0.00
	<u>          </u>	<u>          </u>
Total Cash Receipts	543.00	0.00
	<u>          </u>	<u>          </u>
Expenditures		
Instruction:		
Purchased Professional Services	355.00	0.00
Supplies	188.00	0.00
	<u>          </u>	<u>          </u>
Total Expenditures	543.00	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. 474, HAVILAND, 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
Elementary School:				
Eighth Grade Class	\$ 0.00	\$ 12,163.58	\$ 12,163.58	\$ 0.00
HJH Stuco	847.47	1,186.89	1,149.13	885.23
Total Elementary School	<u>847.47</u>	<u>13,350.47</u>	<u>13,312.71</u>	<u>885.23</u>
Total Agency Funds	<u>\$ 847.47</u>	<u>\$ 13,350.47</u>	<u>\$ 13,312.71</u>	<u>\$ 885.23</u>

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

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
DISTRICT ACTIVITY FUNDS  
For the Year Ended June 30, 2011

<u>Fund</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
Elementary School:			
Meal Fees	\$ 0.00	\$ 0.00	\$ 11,821.99
Paperbacks	0.00	0.00	255.00
Pop Machine	13.90	0.00	364.20
Interest on Idle Funds	30.62	0.00	20.94
Textbook Fees	0.00	0.00	1,950.00
General Activity	0.00	0.00	621.00
Flower Fund	<u>169.22</u>	<u>0.00</u>	<u>0.00</u>
Total Elementary School	<u>213.74</u>	<u>0.00</u>	<u>15,033.13</u>
Total District Activity Funds	<u>\$ 213.74</u>	<u>\$ 0.00</u>	<u>\$ 15,033.13</u>

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

Statement 5

Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
\$ 11,821.99	\$ 0.00	\$ 0.00	\$ 0.00
255.00	0.00	0.00	0.00
231.95	146.15	0.00	146.15
0.00	51.56	0.00	51.56
1,950.00	0.00	0.00	0.00
621.00	0.00	0.00	0.00
<u>116.65</u>	<u>52.57</u>	<u>0.00</u>	<u>52.57</u>
<u>14,996.59</u>	<u>250.28</u>	<u>0.00</u>	<u>250.28</u>
<u>\$ 14,996.59</u>	<u>\$ 250.28</u>	<u>\$ 0.00</u>	<u>\$ 250.28</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2011

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 474, Haviland, 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. 474 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. 474. 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. 474, Haviland, 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 and money market accounts. 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 ten to twelve vacation days per year based on years of service. With the exception of non-certified personnel, these days are non cumulative past June 30th. For non-certified personnel these days carryover and any days not used by December 31st of the following year will be paid at their regular rate up to a maximum of five days. The potential liability as of June 30, 2011 and 2010 for accumulated vacation days is \$1,686.00 and \$1,018.86, respectively, which is a net change of \$667.14. The costs of accumulated vacation pay are not recorded in the financial statements at the time the benefits are earned by the employee.

#### Sick Leave:

Non-certified employees earn one day per month up to twelve days per year cumulative to a maximum of sixty days. Each eligible professional employee receives ten days at the beginning of each school year, the unused portion of which shall accumulate from year to year up to a total of sixty days. The employees are not paid for any unused sick leave at the time of separation of service so 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. 474, Haviland, 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. USE OF 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	Safe & Drug Free Schools 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 General Fund showed a negative ending unencumbered cash balance of \$21,882.56 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)
Statutory Revenues			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 319,487.34	\$ 300,425.00	\$ 19,062.34
Delinquent Tax	1,898.74	3,939.00	(2,040.26)
Mineral Production Tax	11,402.75	5,000.00	6,402.75
Local Sources:			
Reimbursements	202,712.26	0.00	202,712.26
State Aid:			
Equalization Aid	783,649.00	874,026.00	(90,377.00)
Special Education Aid	159,555.00	158,000.00	1,555.00
Federal Aid:			
ARRA	23,879.00	23,879.00	0.00
Education Jobs Grant	41,812.00	0.00	41,812.00
Total Statutory Revenues	1,544,396.09	1,365,269.00	179,127.09
Expenditures			
Instruction	924,871.31	834,250.00	90,621.31
Student Support Services	58.80	1,000.00	(941.20)
Instructional Support Staff	1,200.63	2,750.00	(1,549.37)
General Administration	221,154.57	176,083.00	45,071.57
School Administration	37,259.30	34,584.00	2,675.30
Operations & Maintenance	68,217.07	61,000.00	7,217.07
Transportation Supervision	859.20	18,450.00	(17,590.80)
Vehicle Operating Service	49,426.22	60,500.00	(11,073.78)
Vehicle & Maintenance Service	1,612.12	6,000.00	(4,387.88)
Other Support Services	0.00	22,697.00	(22,697.00)
Operating Transfers	239,783.04	158,000.00	81,783.04
Adjustment to Comply with Legal Max		(33,584.00)	33,584.00
Legal General Fund Budget	1,544,442.26	1,341,730.00	202,712.26
Adjustment for Qualifying Budget Credits		202,712.26	(202,712.26)
Total Expenditures	1,544,442.26	\$ 1,544,442.26	\$ 0.00
Revenue Over (Under) Expenditures	(46.17)		
Modified Unencumbered Cash, July 1, 2010	10,044.78		
Prior Year Cancelled Encumbrances	95.83		
Modified Unencumbered Cash, June 30, 2011	\$ 10,094.44		

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	\$ 57,034.02	\$ 96,033.00	\$ (38,998.98)
 Total Statutory Revenues	<u>57,034.02</u>	<u>\$ 96,033.00</u>	<u>\$ (38,998.98)</u>
 Expenditures			
Instruction:			
Employee Benefits	34,220.38	61,589.00	(27,368.62)
Student Support Services:			
Employee Benefits	0.00	0.00	0.00
Instructional Support Staff:			
Employee Benefits	0.00	313.00	(313.00)
General Administration:			
Employee Benefits	6,273.75	11,049.00	(4,775.25)
School Administration:			
Employee Benefits	2,281.36	1,918.00	363.36
Other Supplemental Service:			
Employee Benefits	0.00	2,839.00	(2,839.00)
Operations & Maintenance:			
Employee Benefits	3,992.39	6,254.00	(2,261.61)
Student Transportation Services:			
Employee Benefits	6,273.75	7,443.00	(1,169.25)
Food Service:			
Employee Benefits	3,992.39	4,628.00	(635.61)
 Total Expenditures	<u>57,034.02</u>	<u>\$ 96,033.00</u>	<u>\$ (38,998.98)</u>
 Revenue 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 \$988,872.49 and the bank balance was \$1,053,835.67. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$250,529.72 was covered by federal depository insurance and \$803,305.95 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	Capital Outlay	K.S.A. 72-6428	\$ 66,252.48
General	Food Service	K.S.A. 72-6428	10,799.56
General	Special Education	K.S.A. 72-6428	161,185.00
General	Contingency Reserve	K.S.A. 72-6428	1,546.00
Supplemental General	At-Risk	K.S.A. 72-6433	200,000.00
Supplemental General	Food Service	K.S.A. 72-6433	18,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	2,000.00
Supplemental General	Special Education	K.S.A. 72-6433	126,611.54
Driver Training	Capital Outlay	Close Fund	824.79

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 operating leases for the school's copiers which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$3,892.55. These expenditures were made from the General Fund.

The District has entered into an operating lease for an activity bus for the 2010/2011 school year. For the reporting period, rent expenditures were \$12,500.00. These expenditures were made from the Capital Outlay Fund.

Note 9 - RELATED PARTY TRANSACTIONS

The District contracted drive way repair from M.J. Jones Construction, a company for which the spouse of a Board member is the owner. The amount paid during the year was \$2,865.00.

Note 10 - 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 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through January 20, 2012, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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	\$ 560,781.42	\$ 424,048.34	\$ 357,374.00	\$ 66,674.34
Employee Benefits	126,844.51	101,928.41	73,486.00	28,442.41
Purchased Professional Services	488.00	30.00	500.00	(470.00)
Other Purchased Services	0.00	362,204.00	300,000.00	62,204.00
Supplies	109,307.29	36,271.08	102,390.00	(66,118.92)
Other	494.42	389.48	500.00	(110.52)
	<u>797,915.64</u>	<u>924,871.31</u>	<u>834,250.00</u>	<u>90,621.31</u>
<b>Student Support Services:</b>				
Purchased Professional Services	741.40	58.80	1,000.00	(941.20)
	<u>741.40</u>	<u>58.80</u>	<u>1,000.00</u>	<u>(941.20)</u>
<b>Instructional Support Staff:</b>				
Purchased Professional Services	934.75	0.00	1,000.00	(1,000.00)
Supplies	1,136.21	1,200.63	1,500.00	(299.37)
Property (Equip & Furn)	171.00	0.00	250.00	(250.00)
	<u>2,241.96</u>	<u>1,200.63</u>	<u>2,750.00</u>	<u>(1,549.37)</u>
<b>General Administration:</b>				
Salaries	120,290.12	141,939.89	88,333.00	53,606.89
Employee Benefits	39,115.72	39,914.79	39,250.00	664.79
Purchased Professional Services	13,074.72	10,866.71	15,000.00	(4,133.29)
Purchased Property Services	2,107.80	2,180.08	2,500.00	(319.92)
Other Purchased Services	24,380.65	20,761.24	25,500.00	(4,738.76)
Supplies	5,028.98	5,491.86	5,500.00	(8.14)
	<u>203,997.99</u>	<u>221,154.57</u>	<u>176,083.00</u>	<u>45,071.57</u>
<b>School Administration:</b>				
Salaries	37,643.78	20,485.79	15,334.00	5,151.79
Employee Benefits	9,603.34	7,256.31	4,250.00	3,006.31
Other Purchased Services	11,235.91	9,362.73	12,500.00	(3,137.27)
Supplies	2,409.32	154.47	2,500.00	(2,345.53)
	<u>60,892.35</u>	<u>37,259.30</u>	<u>34,584.00</u>	<u>2,675.30</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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:				
Employee Benefits	0.00	158.64	0.00	158.64
Purchased Professional Services	4,173.04	3,386.09	5,000.00	(1,613.91)
Purchased Property Services	796.95	1,110.96	1,000.00	110.96
Other Purchased Services	1,154.92	1,040.41	2,500.00	(1,459.59)
Supplies	1,764.88	3,887.37	2,500.00	1,387.37
Heating	30,107.49	20,842.64	25,000.00	(4,157.36)
Electricity	26,526.84	30,312.30	20,000.00	10,312.30
Motor Fuel	7,996.69	7,478.66	5,000.00	2,478.66
	<u>72,520.81</u>	<u>68,217.07</u>	<u>61,000.00</u>	<u>7,217.07</u>
Transportation Supervision:				
Salaries	14,332.52	797.60	17,000.00	(16,202.40)
Employee Benefits	1,336.33	61.60	1,450.00	(1,388.40)
	<u>15,668.85</u>	<u>859.20</u>	<u>18,450.00</u>	<u>(17,590.80)</u>
Vehicle Operating Service:				
Salaries	30,696.94	32,977.75	38,000.00	(5,022.25)
Employee Benefits	4,112.47	4,935.72	5,500.00	(564.28)
Insurance	1,921.00	1,930.00	2,000.00	(70.00)
Motor Fuel	11,171.12	9,582.75	15,000.00	(5,417.25)
	<u>47,901.53</u>	<u>49,426.22</u>	<u>60,500.00</u>	<u>(11,073.78)</u>
Vehicle & Maintenance Service:				
Purchased Professional Services	3,999.26	1,547.97	5,000.00	(3,452.03)
Supplies	655.00	64.15	1,000.00	(935.85)
	<u>4,654.26</u>	<u>1,612.12</u>	<u>6,000.00</u>	<u>(4,387.88)</u>
Other Supplemental Service:				
Salaries	25,975.82	0.00	22,697.00	(22,697.00)
	<u>25,975.82</u>	<u>0.00</u>	<u>22,697.00</u>	<u>(22,697.00)</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, 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)

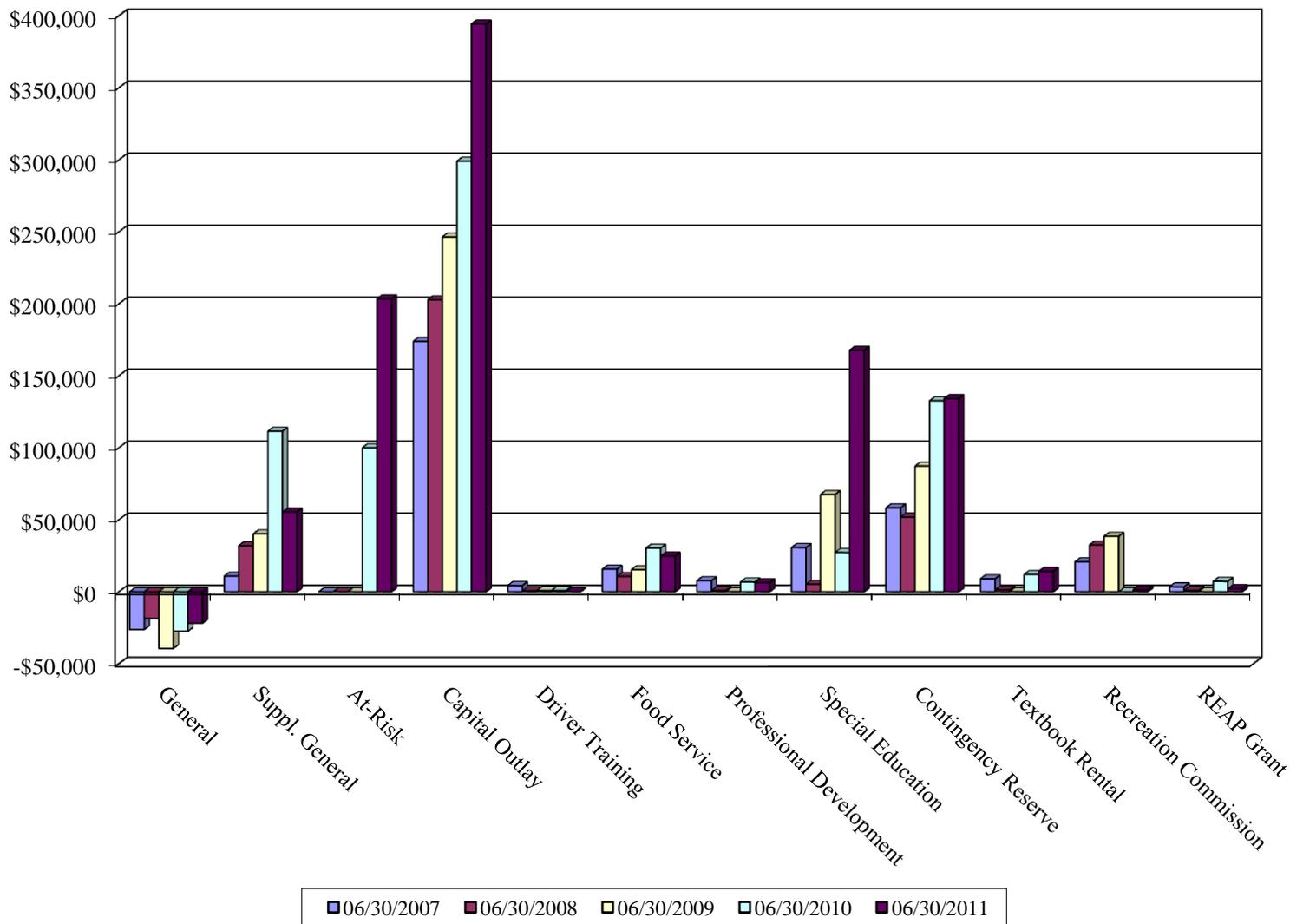
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk	90,944.36	0.00	0.00	0.00
To Capital Outlay	0.00	66,252.48	0.00	66,252.48
To Food Service	0.00	10,799.56	0.00	10,799.56
To Special Education	146,819.16	161,185.00	158,000.00	3,185.00
To Contingency Reserve	45,399.61	1,546.00	0.00	1,546.00
	<u>283,163.13</u>	<u>239,783.04</u>	<u>158,000.00</u>	<u>81,783.04</u>
Adjustment to Comply with Legal Max			(33,584.00)	33,584.00
Legal General Fund Budget	1,515,673.74	1,544,442.26	1,341,730.00	202,712.26
Adjustment for Qualifying Budget Credits			202,712.26	(202,712.26)
Total Expenditures	<u>\$ 1,515,673.74</u>	<u>\$ 1,544,442.26</u>	<u>\$ 1,544,442.26</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 474, HAVILAND, KANSAS  
 OTHER PUBLIC ACTIVITIES  
 PETTY CASH FUNDS  
 Receipts, Disbursements and Balances

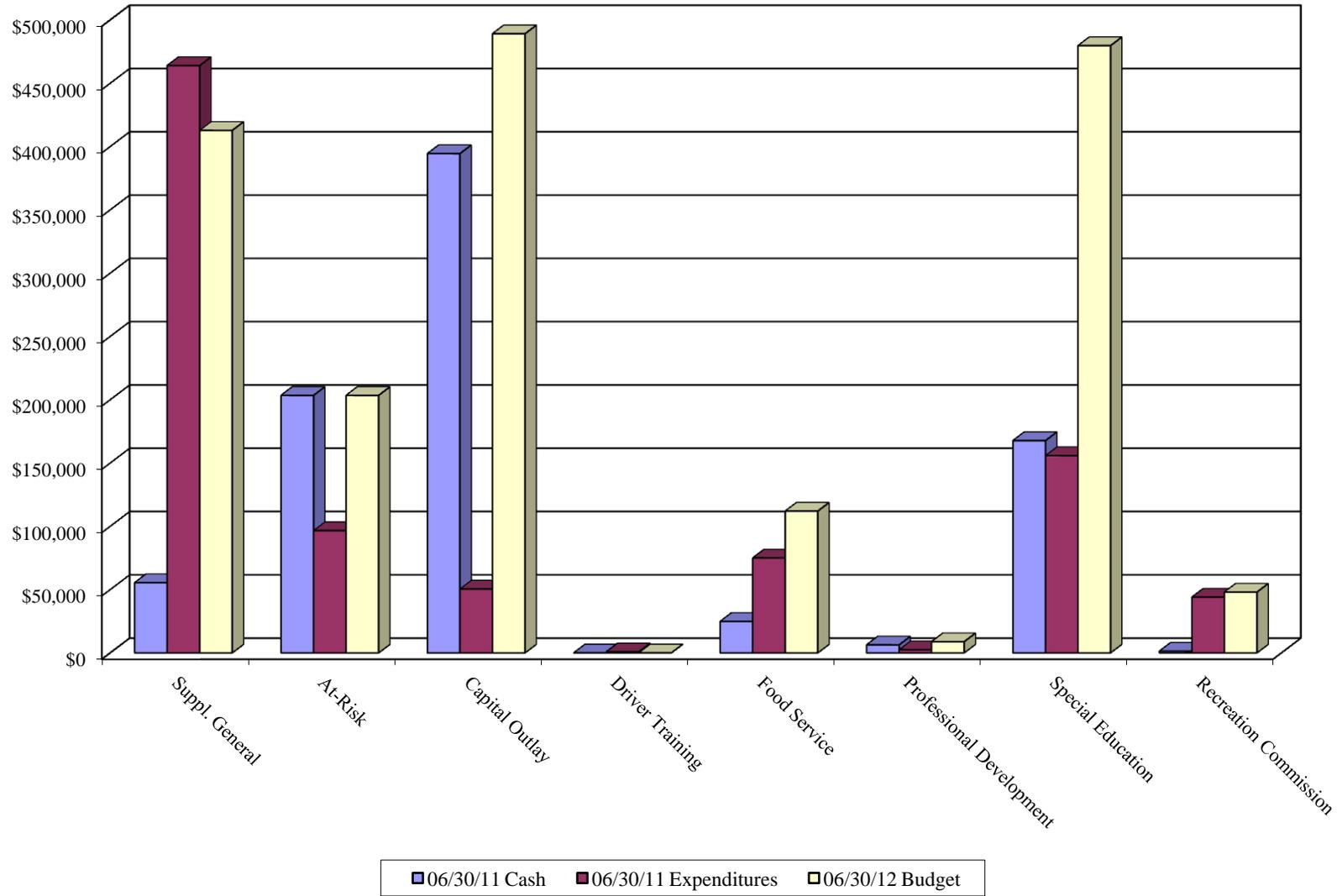
July 1, 2010 to June 30, 2011

	Central Office	Elementary School	Total
Balance to be accounted for 07/01/10	\$ 0.00	\$ 0.00	\$ 0.00
Receipts			
Reimbursements from U.S.D. 474	8,356.45	1,000.00	9,356.45
Other Reimbursements	0.00	0.00	0.00
Total Receipts	8,356.45	1,000.00	9,356.45
Disb., Encumbrances, & Transfers			
Reimbursable Items	8,356.45	1,000.00	9,356.45
Total Disb., Encumbrances, & Transfers	8,356.45	1,000.00	9,356.45
Balance to be accounted for 06/30/11	\$ 0.00	\$ 0.00	\$ 0.00
CASH ACCOUNTED FOR:			
Checking Account - Haviland State Bank, Haviland, Kansas			
Central Office (Reconciled)			\$ 0.00
Elementary School (Reconciled)			0.00
Total Cash Accounted For			\$ 0.00

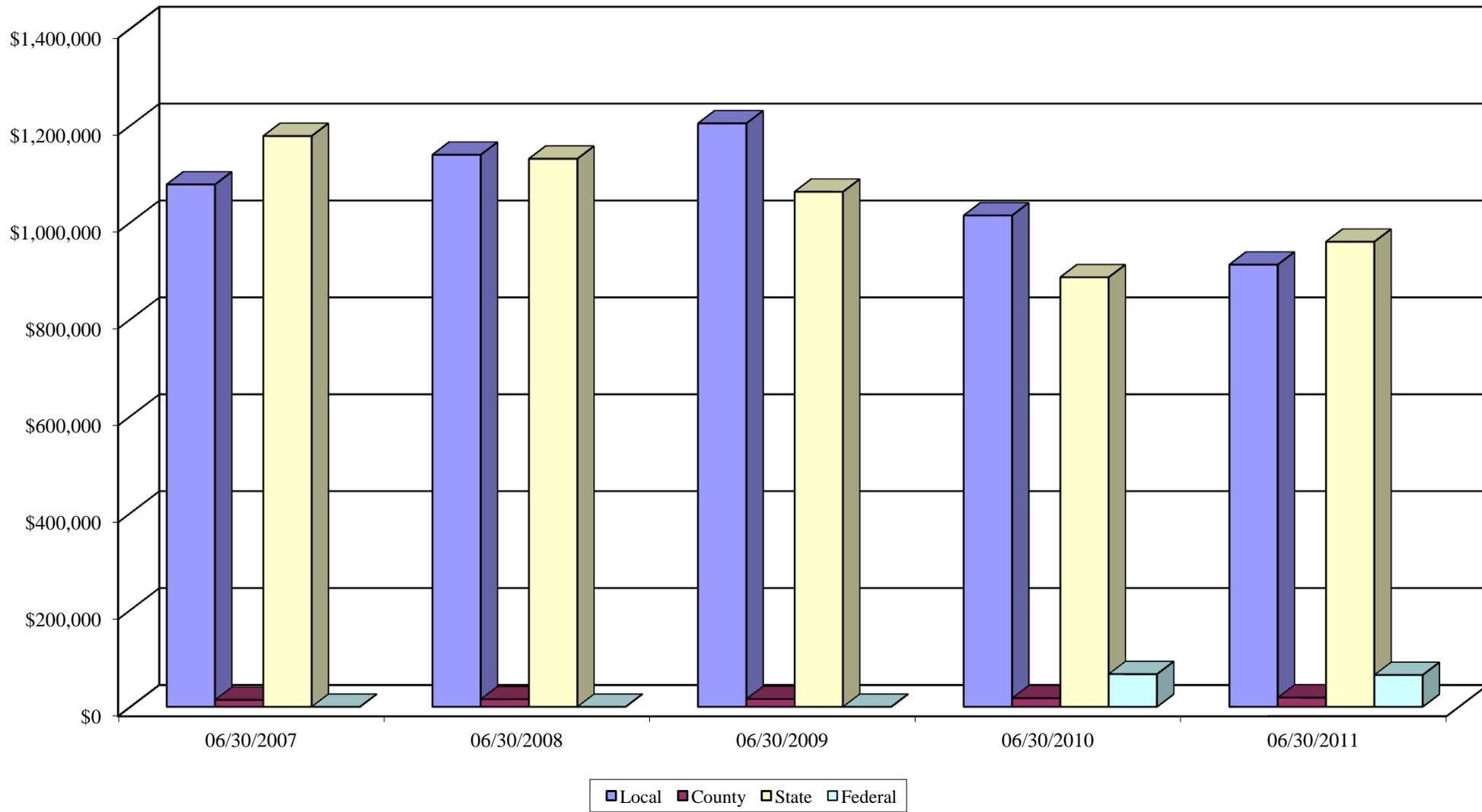
## Unified School District No. 474 Haviland, Kansas Unencumbered Cash Balances - Selected Funds



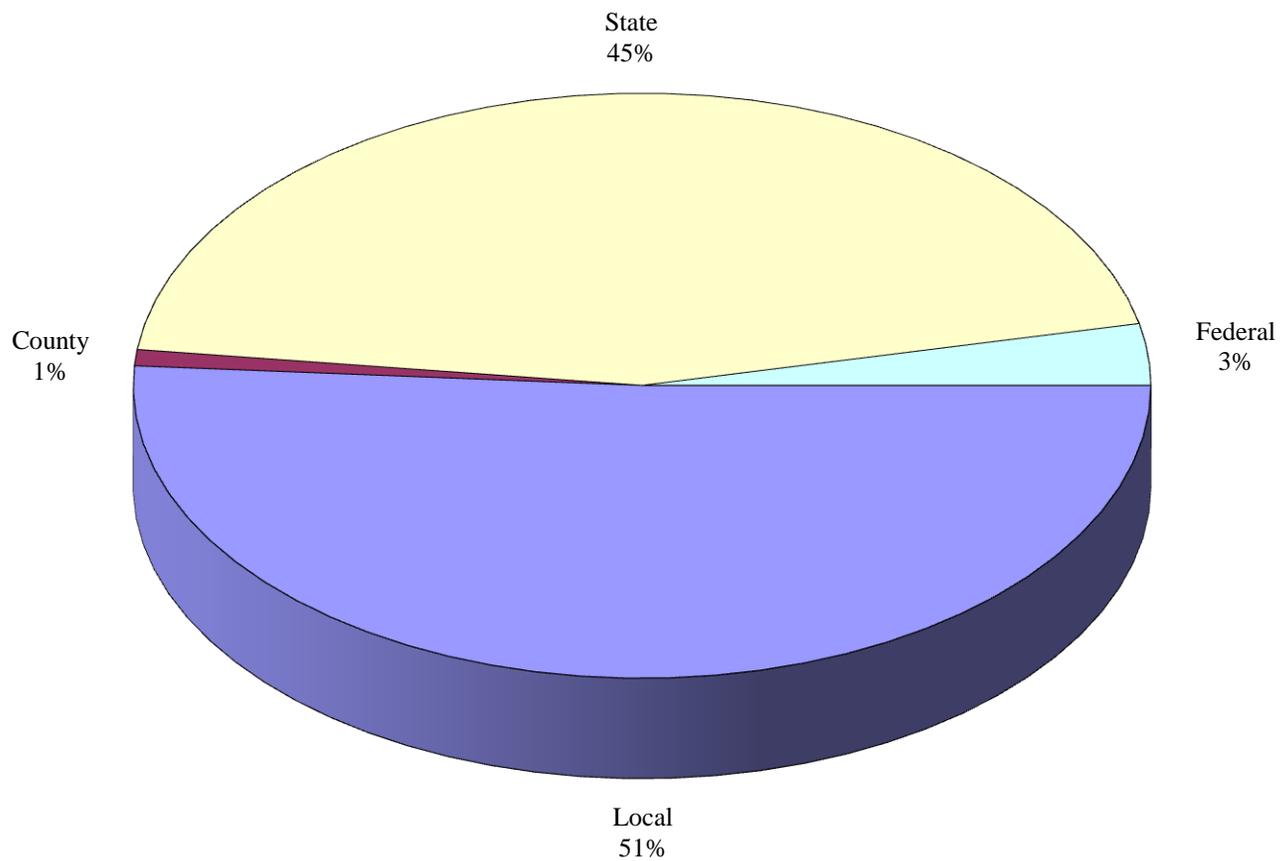
## Unified School District No. 474 Haviland, Kansas Unencumbered Cash Compared to Expenditures - Selected Funds



### Unified School District No. 474 Haviland, Kansas General & Supplemental General Fund Revenues

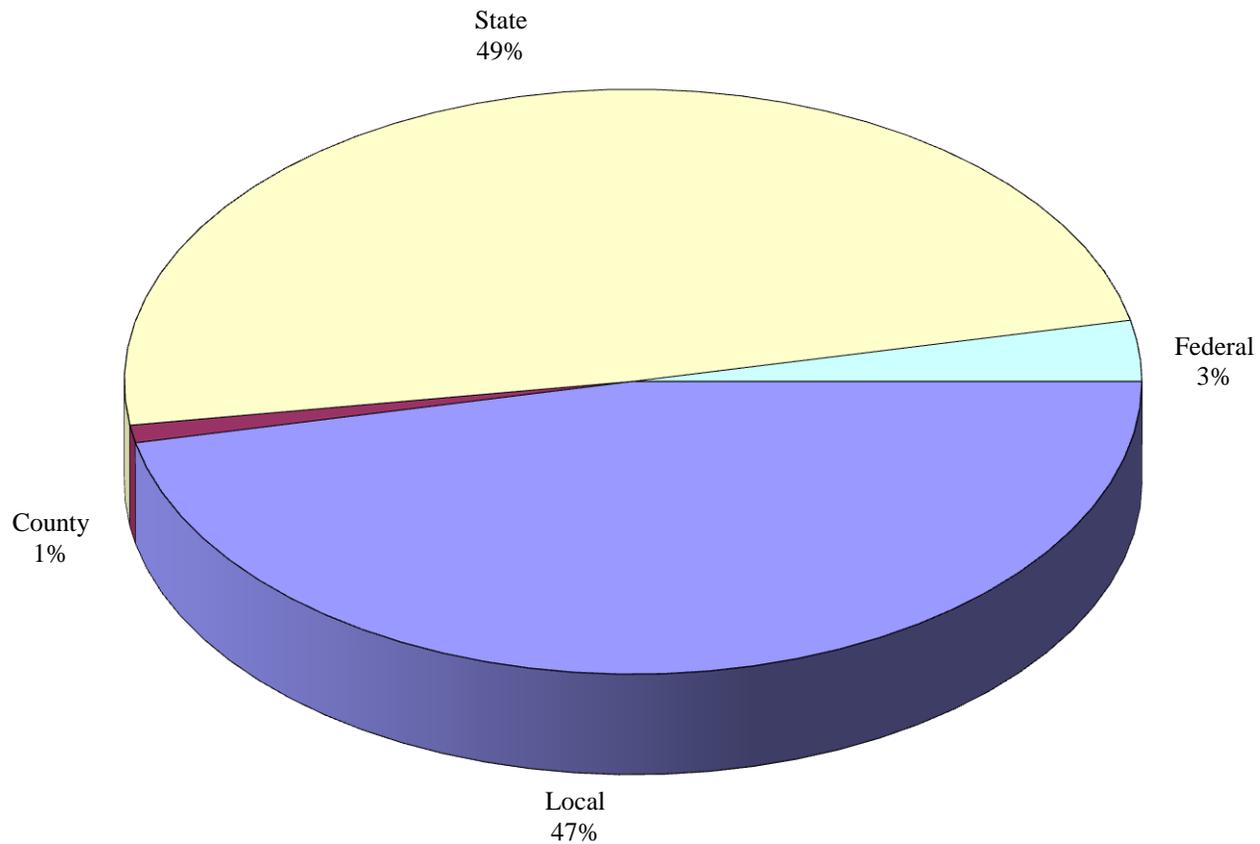


**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Revenues**



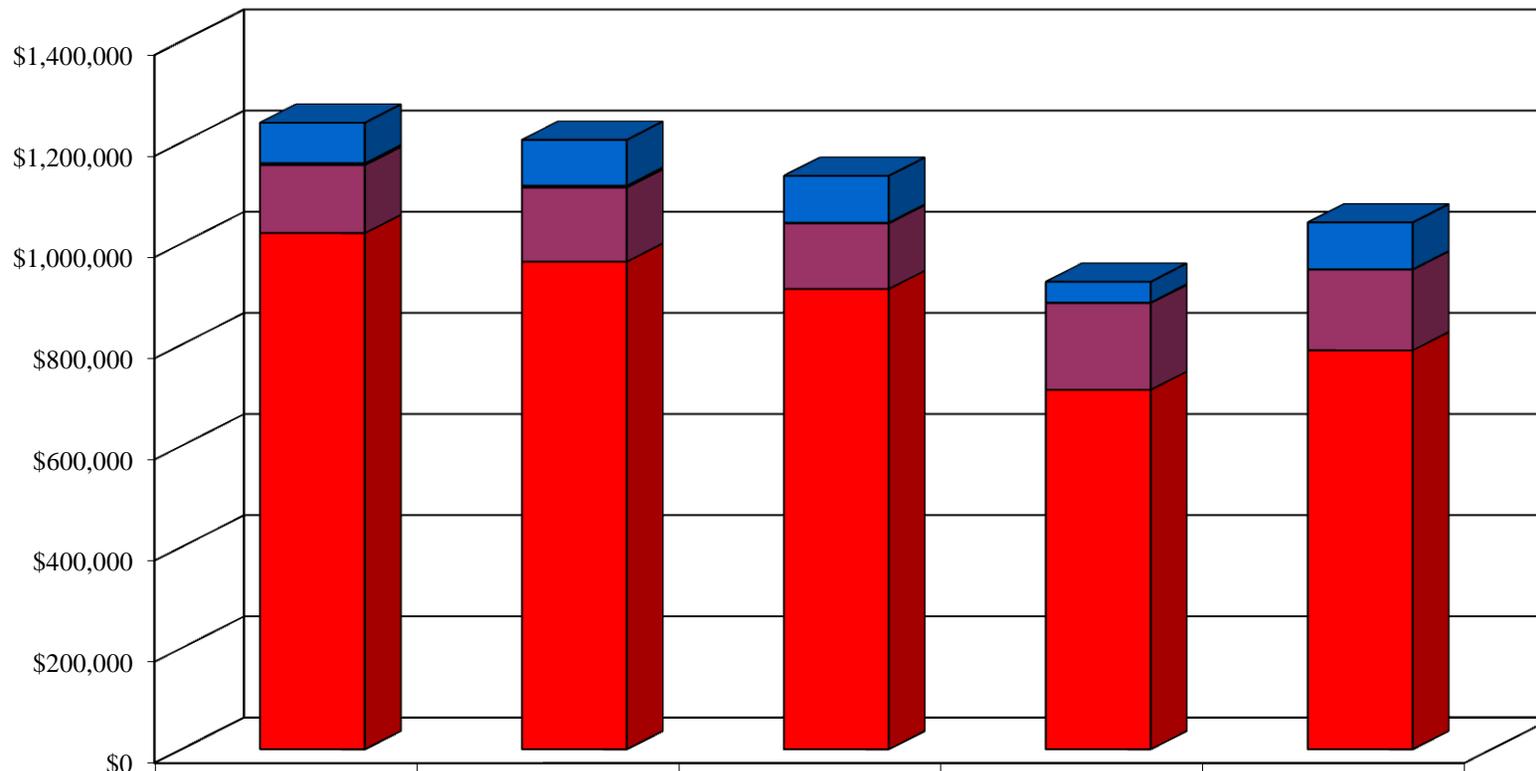
**06/30/2010**

**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund Revenues**



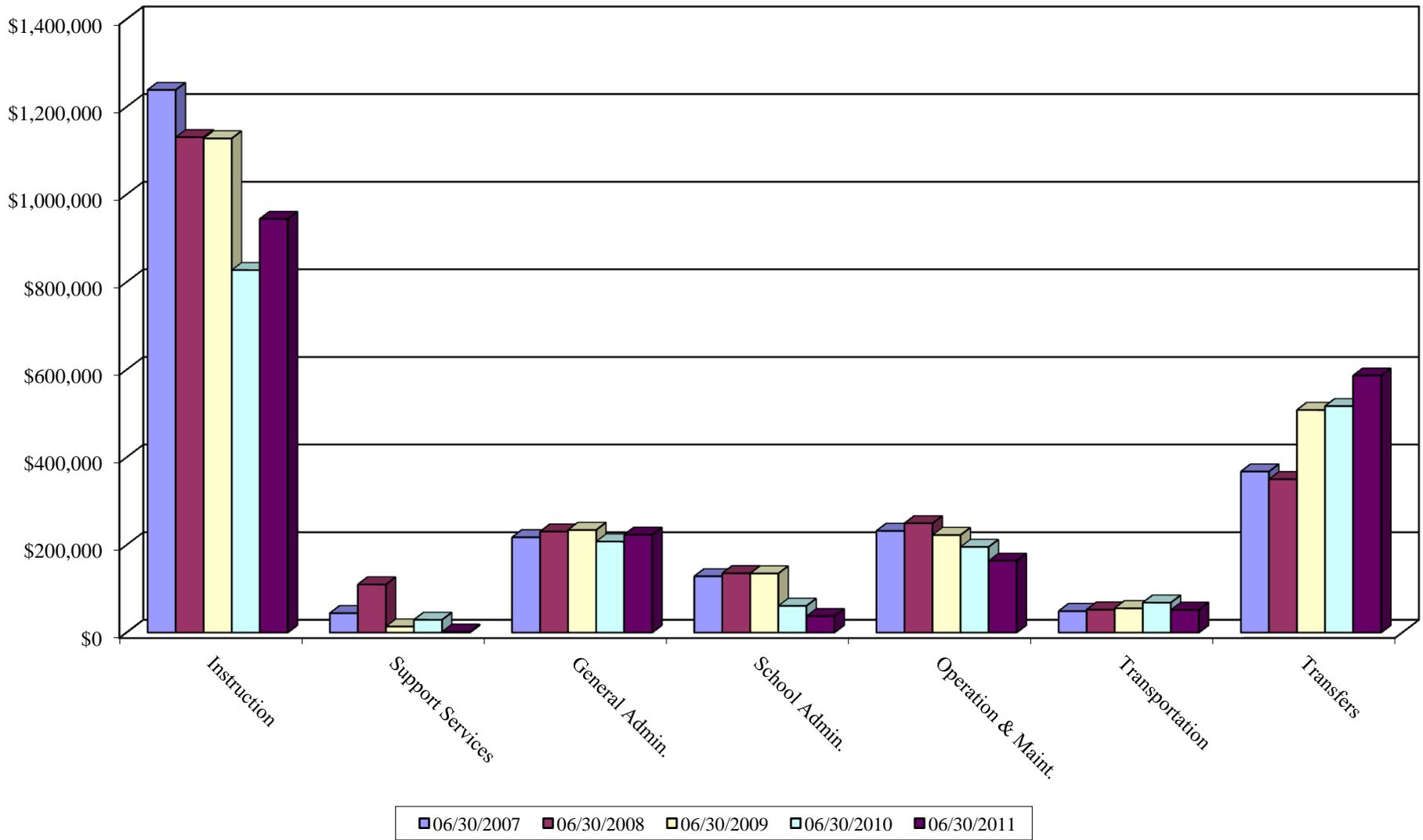
**06/30/2011**

### Unified School District No. 474 Haviland, Kansas State Aid

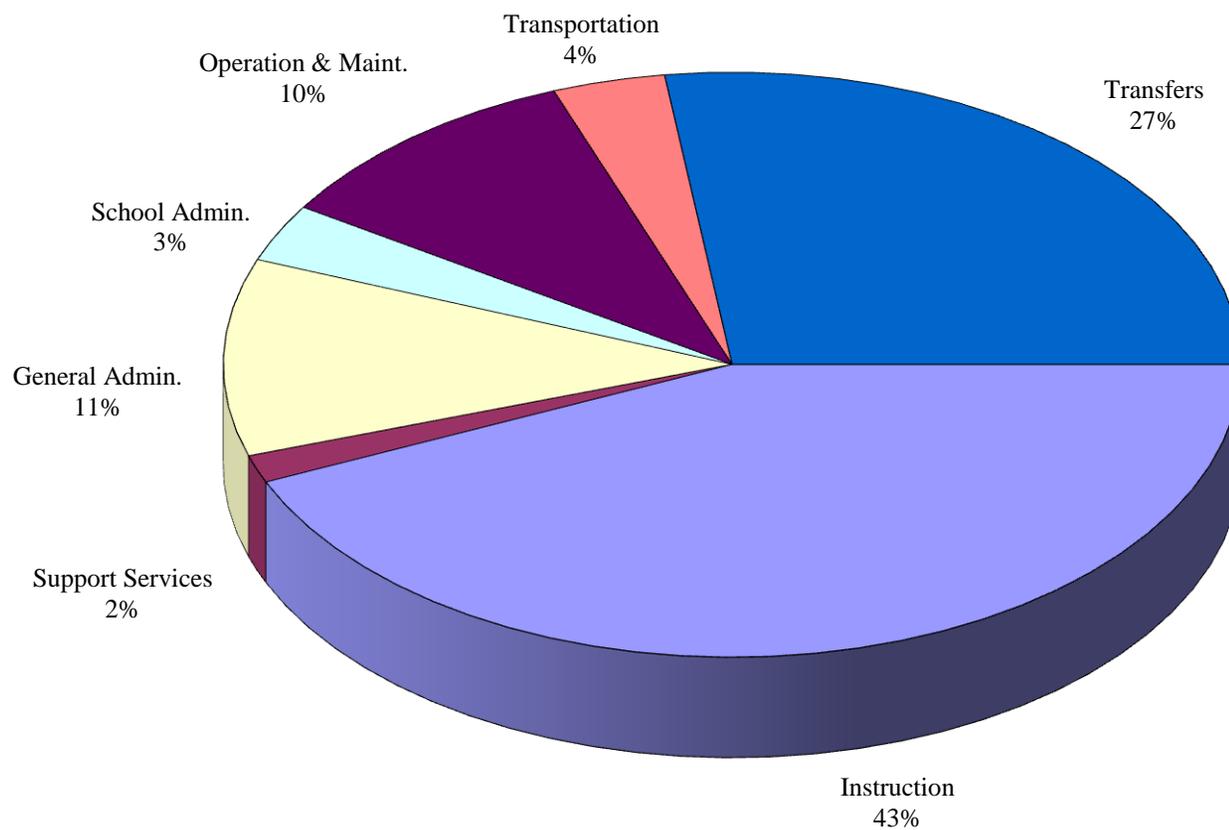


	06/30/2007	06/30/2008	06/30/2009	06/30/2010	06/30/2011
■ KPERS	80,058	90,458	92,603	41,010	92,850
■ Professional Development	1,071	1,431	97	390	0
■ Food Assistance	964	993	930	660	430
■ Safety Aid	1,504	1,320	418	0	0
■ Special Education	134,560	146,562	129,588	171,495	159,555
■ Machinery & Equipment	0	131	13	0	0
■ General	1,020,824	964,236	910,369	711,017	789,061

## Unified School District No. 474 Haviland, Kansas General & Supplemental General Fund Expenditures

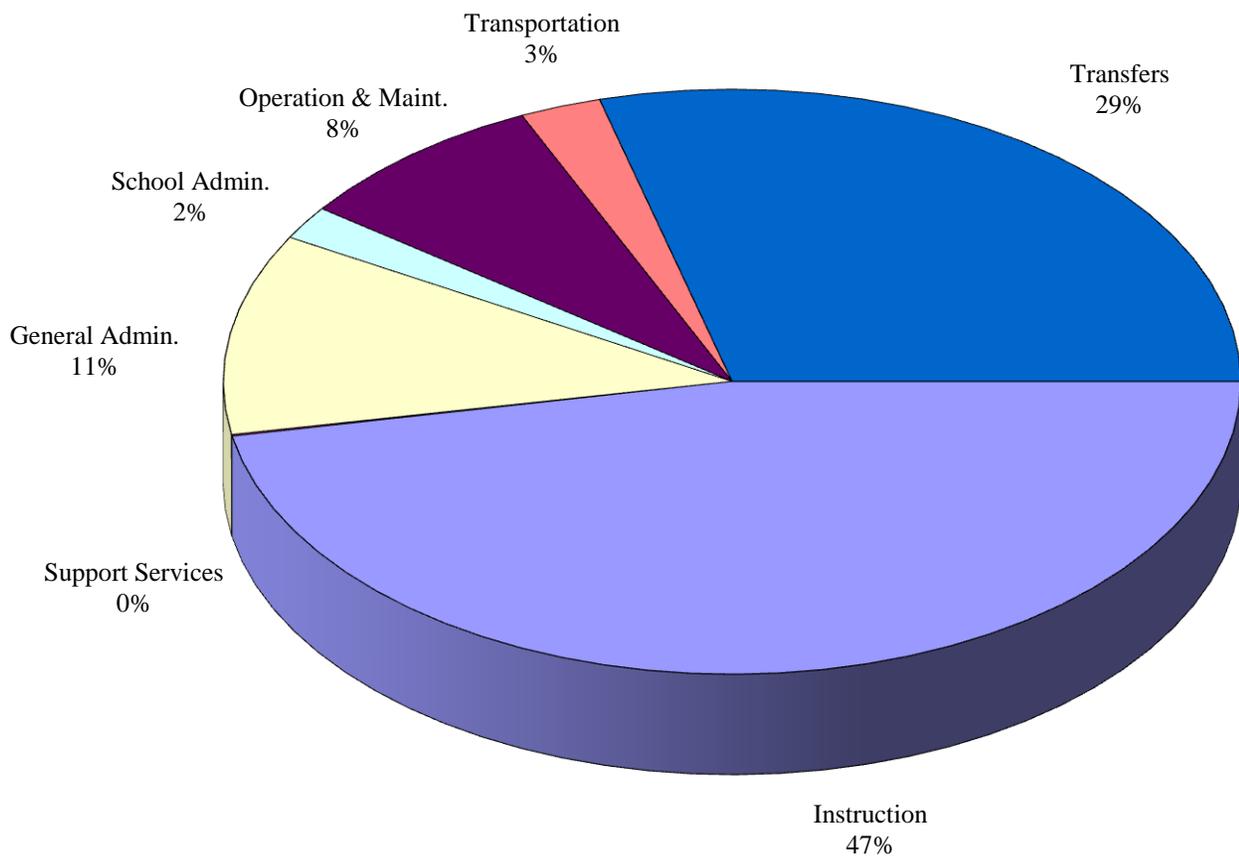


### Unified School District No. 474 Haviland, Kansas General & Supplemental General Fund Expenditures



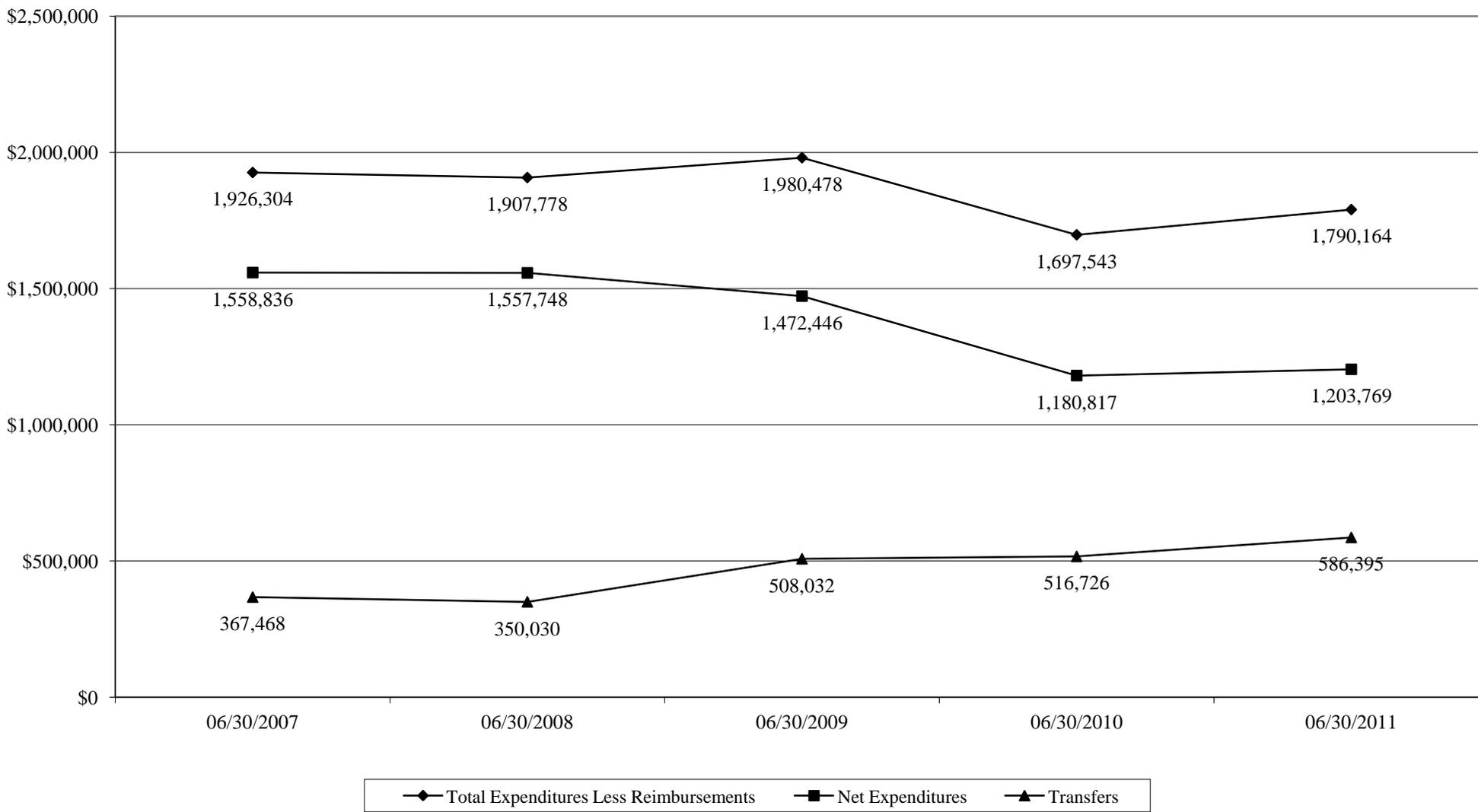
**06/30/2010**

### Unified School District No. 474 Haviland, Kansas General & Supplemental General Fund Expenditures

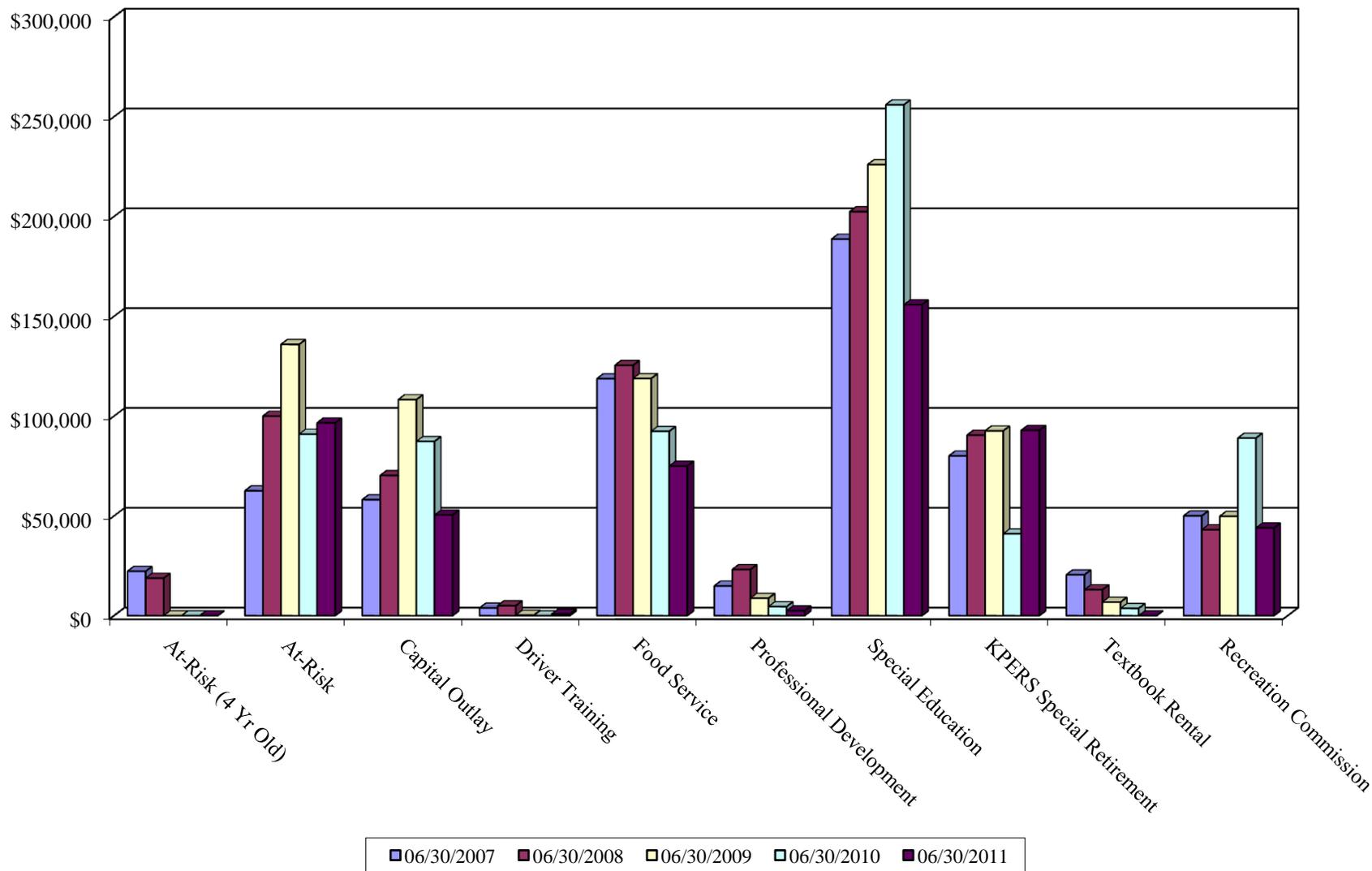


**06/30/2011**

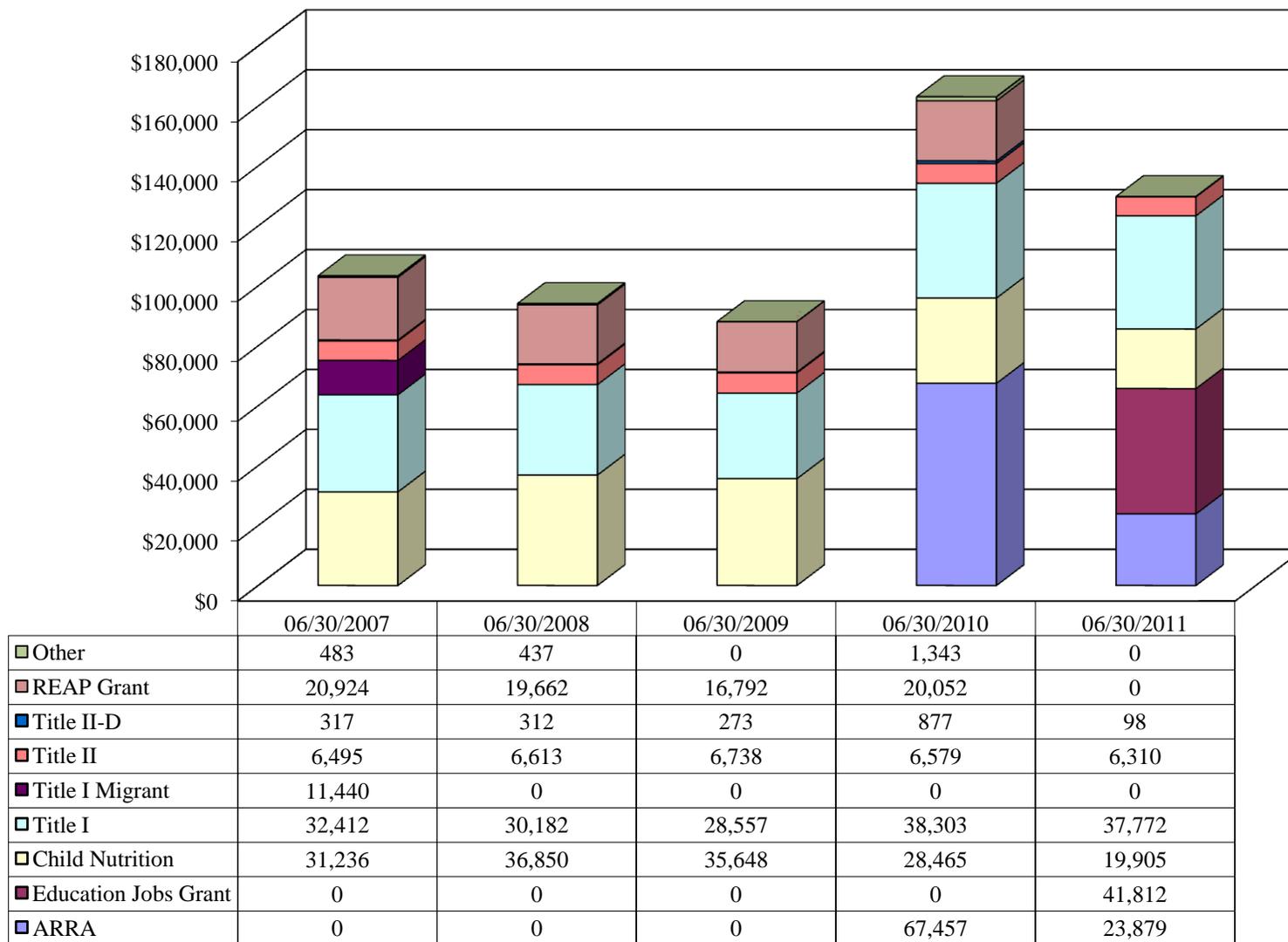
## Unified School District No. 474 Haviland, Kansas General & Supplemental General Fund Expenditures



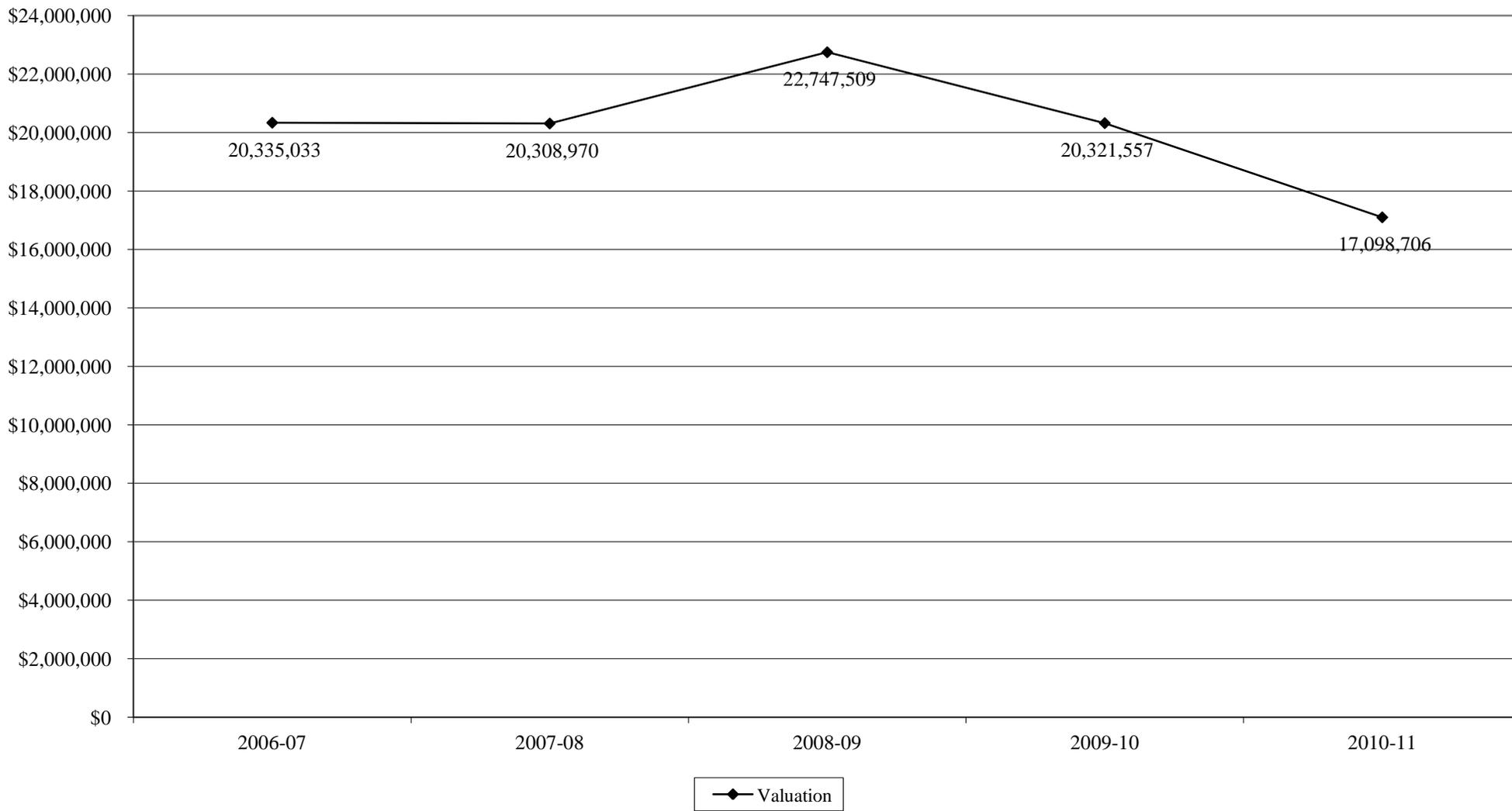
## Unified School District No. 474 Haviland, Kansas Special Revenue Fund Expenditures - Selected Funds



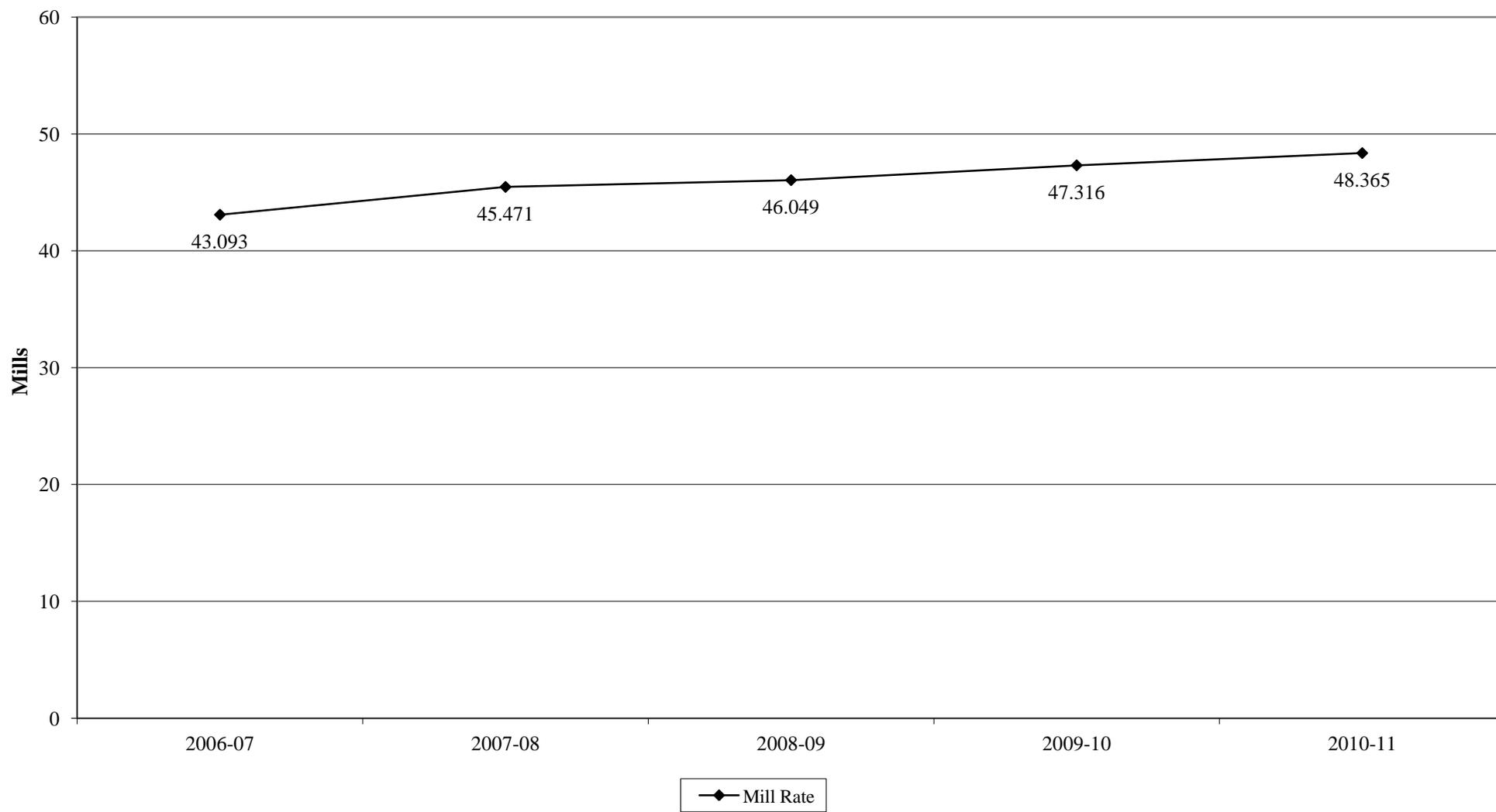
### Unified School District No. 474 Haviland, Kansas Federal Aid



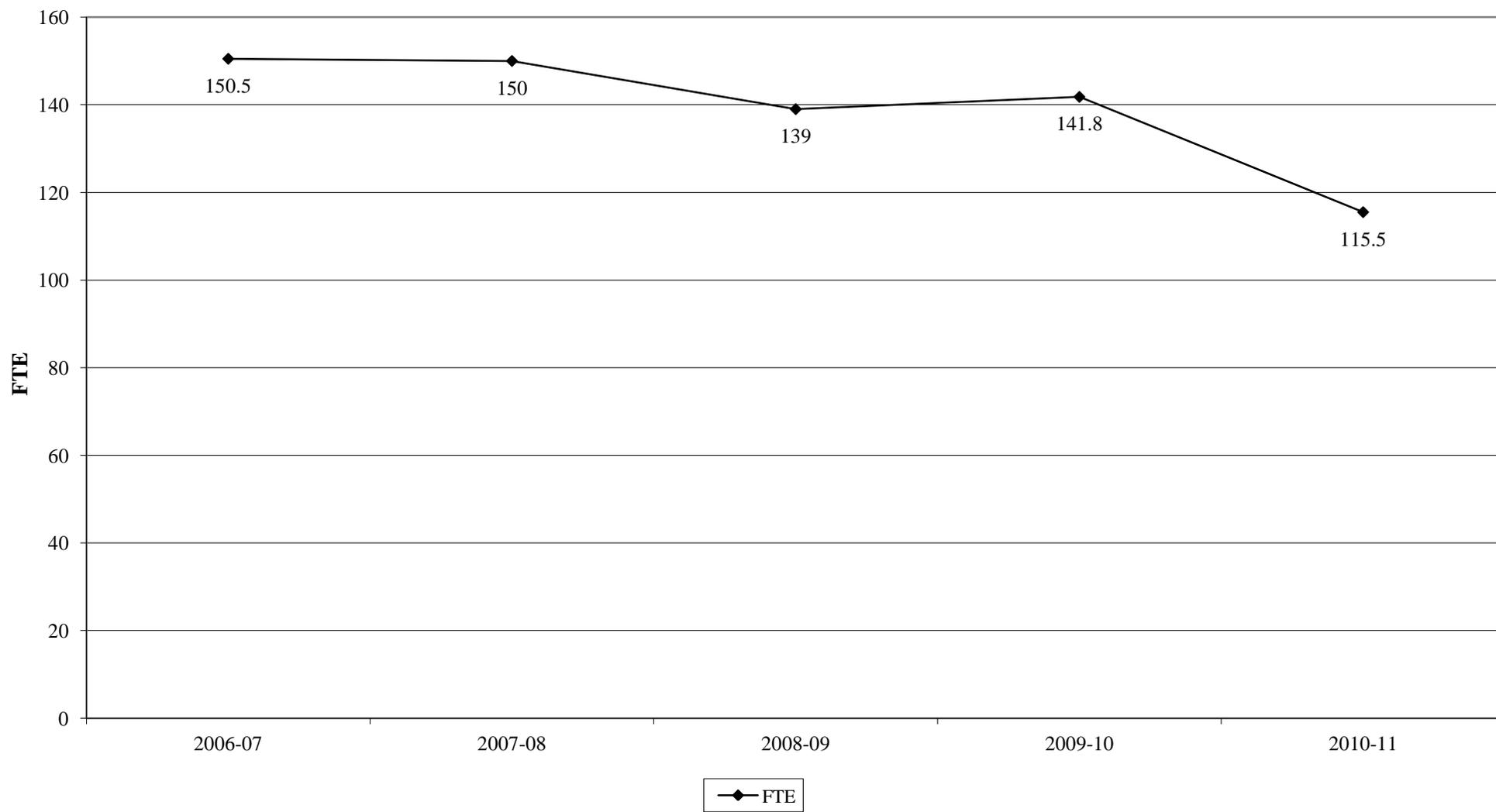
### Unified School District No. 474 Haviland, Kansas Valuation



### Unified School District No. 474 Haviland, Kansas Mill Rate



### Unified School District No. 474 Haviland, Kansas FTE



**Unified School District No. 474  
Haviland, Kansas  
General & Supplemental General Fund  
Expenditures per Pupil**

