

UNIFIED SCHOOL DISTRICT NO. 254
Medicine Lodge, Kansas 67104

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

Financial Statements
For the Year Ended June 30, 2012

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VONFELDT, BAUER & VONFELDT, CHTD.

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 254
Medicine Lodge, Kansas 67104

We have audited the accompanying financial statements of Unified School District No. 254, Medicine Lodge, Kansas, as of and for the year ended June 30, 2012, 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, 2011 financial statements and, in our report dated November 28, 2011, we expressed an unqualified opinion on the financial statements taken as a whole.

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

As discussed more fully in Note 1, Unified School District No. 254, Medicine Lodge, 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 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. 254, Medicine Lodge, Kansas as of June 30, 2012, 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 Unified School District No. 254, Medicine Lodge, Kansas, as of June 30, 2012 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 28, 2012

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ (86,836.42)	\$ 0.00
Supplemental General Fund	221,225.48	0.00
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	29,920.81	0.00
At-Risk Fund	181,161.45	0.00
Capital Outlay Fund	302,199.16	10,600.00
Driver Training Fund	11,233.71	0.00
Food Service Fund	98,036.74	0.00
Professional Development Fund	21,125.53	0.00
Summer School Fund	15,000.00	0.00
Special Education Fund	477,510.98	0.00
Vocational Education Fund	133,685.86	0.00
Gifts and Grants Fund	308.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	432,248.00	0.00
Textbook / Student Material Revolving Fund	131,218.62	0.00
Recreation Commission Fund	20,379.34	0.00
Recreation Commission Employee Benefit Fund	24.15	0.00
Title I 2012 Fund	0.00	0.00
Title I 2011 Fund	0.00	0.00
Title II-A 2012 Fund	0.00	0.00
Title II-A 2011 Fund	0.00	0.00
Title II-D 2011 Fund	0.00	0.00
Title II-D ARRA Fund	0.00	0.00
REAP Grant 2011 Fund	0.00	0.00
REAP Grant 2010 Fund	0.00	0.00
REAP Grant 2009 Fund	0.00	0.00
MLIS - We Care Grant Fund	0.00	0.00
Carl Perkins Fund	0.00	0.00
PCC - Tech Prep Consortium Fund	1,707.35	0.00
Photo Shoot Grant Fund	1,011.85	0.00
School Preparedness Fund	0.00	0.00
District Activity Funds	7,878.58	0.00
Debt Service Fund:		
Bond & Interest Fund	652,492.43	0.00
Fiduciary Type Funds:		
Private Purpose Trust Funds:		
Scholarship Fund	128,449.96	0.00
Total Reporting Entity (Excluding Agency Funds-Memorandum Only)	\$ 2,779,981.58	\$ 10,600.00

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
\$ 3,395,762.63	\$ 3,386,100.80	\$ (77,174.59)	\$ 15,948.39	\$ (61,226.20)
980,467.35	1,065,693.19	135,999.64	5,712.94	141,712.58
0.00	0.00	29,920.81	0.00	29,920.81
411,123.10	415,023.58	177,260.97	0.00	177,260.97
224,737.80	185,375.50	352,161.46	74,204.00	426,365.46
9,821.25	10,676.95	10,378.01	0.00	10,378.01
279,285.72	283,776.09	93,546.37	0.00	93,546.37
21,625.12	19,624.06	23,126.59	395.00	23,521.59
10,000.00	10,337.94	14,662.06	0.00	14,662.06
556,569.86	740,750.62	293,330.22	0.00	293,330.22
197,549.09	208,467.47	122,767.48	0.00	122,767.48
91,404.48	20,188.53	71,523.95	0.00	71,523.95
289,825.06	289,825.06	0.00	0.00	0.00
0.00	95,029.08	337,218.92	0.00	337,218.92
58,183.02	45,816.84	143,584.80	5,845.50	149,430.30
93,747.10	95,000.00	19,126.44	0.00	19,126.44
5.95	29.34	0.76	0.00	0.76
73,725.00	73,725.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
28,645.00	28,645.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
278.91	278.91	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
2,957.00	2,957.00	0.00	0.00	0.00
0.00	0.00	1,707.35	0.00	1,707.35
0.00	0.00	1,011.85	0.00	1,011.85
750.00	750.00	0.00	0.00	0.00
54,425.06	52,495.11	9,808.53	0.00	9,808.53
324,643.93	336,460.00	640,676.36	0.00	640,676.36
4,203.69	5,300.00	127,353.65	0.00	127,353.65
<u>\$ 7,109,736.12</u>	<u>\$ 7,372,326.07</u>	<u>\$ 2,527,991.63</u>	<u>\$ 102,105.83</u>	<u>\$ 2,630,097.46</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Balance to be accounted for:	<u>\$ 2,630,097.46</u>
Composition of Cash:	
Petty Cash Accounts:	
Checking Account - Citizens Bank, Medicine Lodge, Kansas	
Central Office (Reconciled)	\$ 500.00
High School (Reconciled)	900.00
Elementary School (Reconciled)	200.00
Other Board Accounts:	
NOW Account-Citizens Bank, Medicine Lodge, Kansas	432,666.16
Less Outstanding Checks	(396,586.60)
NOW Account-Peoples Bank, Medicine Lodge, Kansas	1,659.69
MMA Account-Citizens Bank, Medicine Lodge, Kansas	63,575.93
MMA Account-Peoples Bank, Medicine Lodge, Kansas	2,388,035.52
Certificate of Deposits-Peoples Bank, Medicine Lodge, Kansas	1,984.58
Activity Fund Accounts:	
Checking Account-Citizens Bank, Medicine Lodge, Kansas	
Elementary School (Reconciled)	561.07
NOW Account-Citizens Bank, Medicine Lodge, Kansas	
High School (Reconciled)	42,412.17
Scholarship Account (Reconciled)	22,131.35
Certificates of Deposit-Citizens Bank, Medicine Lodge, Kansas	
Scholarship Account	<u>108,911.90</u>
Total Cash	2,666,951.77
Total Agency Fund per Statement 4	<u>(36,854.31)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 2,630,097.46</u>

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 3,409,560.00	\$ (68,418.00)
Supplemental General Fund	1,168,245.00	(10,506.00)
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	68,920.00	XXXXXXXXXX
At-Risk Fund	531,161.00	XXXXXXXXXX
Capital Outlay Fund	560,297.00	XXXXXXXXXX
Driver Training Fund	26,350.00	XXXXXXXXXX
Food Service Fund	432,000.00	XXXXXXXXXX
Professional Development Fund	42,075.00	XXXXXXXXXX
Summer School Fund	15,000.00	XXXXXXXXXX
Special Education Fund	1,275,188.00	XXXXXXXXXX
Vocational Education Fund	301,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	337,018.00	XXXXXXXXXX
Recreation Commission Fund	95,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	524.00	XXXXXXXXXX
Debt Service Fund:		
Bond & Interest Fund	337,460.00	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)
\$ 44,958.80	\$ 3,386,100.80	\$ 3,386,100.80	\$ 0.00
4,927.72	1,162,666.72	1,065,693.19	(96,973.53)
0.00	68,920.00	0.00	(68,920.00)
0.00	531,161.00	415,023.58	(116,137.42)
0.00	560,297.00	185,375.50	(374,921.50)
0.00	26,350.00	10,676.95	(15,673.05)
0.00	432,000.00	283,776.09	(148,223.91)
0.00	42,075.00	19,624.06	(22,450.94)
0.00	15,000.00	10,337.94	(4,662.06)
0.00	1,275,188.00	740,750.62	(534,437.38)
0.00	301,000.00	208,467.47	(92,532.53)
0.00	337,018.00	289,825.06	(47,192.94)
0.00	95,000.00	95,000.00	0.00
0.00	524.00	29.34	(494.66)
0.00	337,460.00	336,460.00	(1,000.00)

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GENERAL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 941,679.79	\$ 960,531.02	\$ 943,836.00	\$ 16,695.02
Delinquent Tax	10,145.35	3,595.89	9,568.00	(5,972.11)
Mineral Tax	112,040.67	79,393.92	71,580.00	7,813.92
Local Sources:				
Reimbursements	42,507.06	44,958.80	0.00	44,958.80
State Aid:				
Equalization Aid	1,755,614.00	1,755,063.00	1,780,388.00	(25,325.00)
Special Education Aid	534,632.00	550,648.00	589,188.00	(38,540.00)
Federal Aid:				
ARRA	65,638.00	0.00	0.00	0.00
Education Job Grant	114,931.00	1,572.00	0.00	1,572.00
Total Cash Receipts	<u>3,577,187.87</u>	<u>3,395,762.63</u>	<u>\$ 3,394,560.00</u>	<u>\$ 1,202.63</u>
Expenditures				
Instruction	1,617,409.45	1,587,768.08	1,523,072.00	64,696.08
Student Support Services	107,526.03	106,366.12	109,250.00	(2,883.88)
Health Services	15,780.00	8,000.00	16,000.00	(8,000.00)
Instructional Support Staff	149,387.22	105,611.56	141,500.00	(35,888.44)
General Administration	230,671.85	240,372.16	212,500.00	27,872.16
School Administration	253,115.69	244,476.27	256,250.00	(11,773.73)
Operations & Maintenance	250,154.48	252,347.34	253,200.00	(852.66)
Operations & Maint. (Transportation)	5,383.73	5,378.62	6,500.00	(1,121.38)
Transportation Supervision	3,266.29	3,256.21	3,500.00	(243.79)
Vehicle Operating Services	121,314.92	116,572.83	124,000.00	(7,427.17)
Vehicle & Maintenance Services	86,100.61	96,866.64	84,500.00	12,366.64
Other Student Transportation Services	33,042.32	36,210.67	30,100.00	6,110.67
Operating Transfers	722,497.47	582,874.30	649,188.00	(66,313.70)
Adjustment to Comply with Legal Max			(68,418.00)	68,418.00
Legal General Fund Budget	3,595,650.06	3,386,100.80	3,341,142.00	44,958.80
Adjustment for Qualifying Budget Credits			44,958.80	(44,958.80)
Total Expenditures	<u>3,595,650.06</u>	<u>3,386,100.80</u>	<u>\$ 3,386,100.80</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(18,462.19)	9,661.83		
Unencumbered Cash, Beginning	<u>(68,374.23)</u>	<u>(86,836.42)</u>		
Unencumbered Cash, Ending	<u>\$ (86,836.42)</u>	<u>\$ (77,174.59)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 953,289.17	\$ 906,265.36	\$ 859,506.00	\$ 46,759.36
Delinquent Tax	9,713.33	4,154.40	9,726.00	(5,571.60)
Motor Veh./16-20M Veh. Tax	67,651.45	64,178.63	76,081.00	(11,902.37)
Recreational Vehicle Tax	1,051.74	941.24	1,707.00	(765.76)
Local Sources:				
Reimbursements	6,038.44	4,927.72	0.00	4,927.72
Total Cash Receipts	<u>1,037,744.13</u>	<u>980,467.35</u>	<u>\$ 947,020.00</u>	<u>\$ 33,447.35</u>
Expenditures				
Instruction:				
Salaries	16,766.78	15,623.93	17,000.00	(1,376.07)
Employee Benefits	1,326.96	1,287.25	1,500.00	(212.75)
Purchased Professional Services	875.00	0.00	1,000.00	(1,000.00)
Supplies	10,142.35	5,562.97	11,500.00	(5,937.03)
Other	0.00	0.00	5,090.00	(5,090.00)
Health Services:				
Health Services	0.00	8,292.75	0.00	8,292.75
Instructional Support Staff:				
Employee Benefits	0.00	36,408.92	0.00	36,408.92
Property (Equip & Furn)	30,994.11	40,935.72	50,000.00	(9,064.28)
General Administration:				
Purchased Professional Services	0.00	1,517.00	0.00	1,517.00
School Administration:				
Other Purchased Services	6,636.00	6,636.00	7,000.00	(364.00)
Operations & Maintenance:				
Purchased Property Services	47,447.75	65,237.26	45,000.00	20,237.26
Other Purchased Services	55,094.00	60,858.00	55,000.00	5,858.00
Heating	36,493.94	24,299.55	40,000.00	(15,700.45)
Electricity	138,592.17	128,104.95	140,000.00	(11,895.05)
Other Supplemental Services:				
Other Purchased Services	2,550.00	2,680.00	2,500.00	180.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To At-Risk (4 Yr Old)	8,493.47	0.00	39,000.00	(39,000.00)
To At-Risk	290,793.77	411,123.10	290,000.00	121,123.10
To Driver Training	10,000.00	5,383.00	12,527.00	(7,144.00)
To Food Service	64,000.00	75,000.00	87,000.00	(12,000.00)
To Professional Development	0.00	10,000.00	20,940.00	(10,940.00)
To Summer School	0.00	10,000.00	0.00	10,000.00
To Special Education	100,000.00	0.00	190,188.00	(190,188.00)
To Vocational Education	221,356.98	156,742.79	153,000.00	3,742.79
Adjustment for Qualifying Budget Credits			(10,506.00)	10,506.00
Legal Supplemental General Fund Budget	1,041,563.28	1,065,693.19	1,157,739.00	(92,045.81)
Adjustment for Qualifying Budget Credits			4,927.72	(4,927.72)
Total Expenditures	<u>1,041,563.28</u>	<u>1,065,693.19</u>	<u>\$ 1,162,666.72</u>	<u>\$ (96,973.53)</u>
Receipts Over (Under) Expenditures	(3,819.15)	(85,225.84)		
Unencumbered Cash, Beginning	<u>225,044.63</u>	<u>221,225.48</u>		
Unencumbered Cash, Ending	<u>\$ 221,225.48</u>	<u>\$ 135,999.64</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AT-RISK (4 YR OLD) FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers:				
From General	\$ 30,000.00	\$ 0.00	\$ 0.00	\$ 0.00
From Supplemental General	<u>8,493.47</u>	<u>0.00</u>	<u>39,000.00</u>	<u>(39,000.00)</u>
Total Cash Receipts	<u>38,493.47</u>	<u>0.00</u>	<u>\$ 39,000.00</u>	<u>\$ (39,000.00)</u>
Expenditures				
Instruction:				
Salaries	21,409.50	0.00	36,000.00	(36,000.00)
Employee Benefits	6,653.14	0.00	7,700.00	(7,700.00)
Supplies	0.00	0.00	2,000.00	(2,000.00)
Other	0.00	0.00	23,220.00	(23,220.00)
Other Supplemental Services:				
Supplies	<u>588.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>28,651.14</u>	<u>0.00</u>	<u>\$ 68,920.00</u>	<u>\$ (68,920.00)</u>
Receipts Over (Under) Expenditures	9,842.33	0.00		
Unencumbered Cash, Beginning	<u>20,078.48</u>	<u>29,920.81</u>		
Unencumbered Cash, Ending	<u>\$ 29,920.81</u>	<u>\$ 29,920.81</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
AT-RISK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 28,496.91	\$ 0.00	\$ 0.00	\$ 0.00
Other Revenue from Local Sources	2,921.03	0.00	0.00	0.00
Operating Transfers:				
From General	57,865.47	0.00	60,000.00	(60,000.00)
From Supplemental General	<u>290,793.77</u>	<u>411,123.10</u>	<u>290,000.00</u>	<u>121,123.10</u>
Total Cash Receipts	<u>380,077.18</u>	<u>411,123.10</u>	<u>\$ 350,000.00</u>	<u>\$ 61,123.10</u>
Expenditures				
Instruction:				
Salaries	302,025.74	355,180.43	310,000.00	45,180.43
Employee Benefits	29,447.99	52,119.95	31,000.00	21,119.95
Other Purchased Services	0.00	187.50	0.00	187.50
Supplies	6,836.74	5,705.49	9,000.00	(3,294.51)
Property (Equip & Furn)	124.86	19.99	0.00	19.99
Other	291.85	1,498.36	179,461.00	(177,962.64)
Instructional Support Staff:				
Other Purchased Services	104.17	0.00	250.00	(250.00)
School Administration:				
Other Purchased Services	197.50	263.02	250.00	13.02
Student Transportation Services:				
Salaries	969.41	0.00	1,000.00	(1,000.00)
Employee Benefits	<u>117.77</u>	<u>48.84</u>	<u>200.00</u>	<u>(151.16)</u>
Total Expenditures	<u>340,116.03</u>	<u>415,023.58</u>	<u>\$ 531,161.00</u>	<u>\$ (116,137.42)</u>
Receipts Over (Under) Expenditures	39,961.15	(3,900.48)		
Unencumbered Cash, Beginning	<u>141,200.30</u>	<u>181,161.45</u>		
Unencumbered Cash, Ending	<u>\$ 181,161.45</u>	<u>\$ 177,260.97</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 2,560.73	\$ 202,804.92	\$ 200,348.00	\$ 2,456.92
Delinquent Tax	1,798.26	351.65	0.00	351.65
Motor Veh./16-20M Veh. Tax	17,366.47	11,909.75	12,470.00	(560.25)
Recreational Vehicle Tax	270.16	179.95	280.00	(100.05)
Local Sources:				
Other Revenue from Local Sources	35,852.48	9,491.53	45,000.00	(35,508.47)
Operating Transfer:				
From General	<u>100,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>157,848.10</u>	<u>224,737.80</u>	<u>\$ 258,098.00</u>	<u>\$ (33,360.20)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	6,117.44	667.00	150,000.00	(149,333.00)
General Administration:				
Property (Equip & Furn)	2,216.00	827.00	5,000.00	(4,173.00)
Operations & Maintenance:				
Property (Equip & Furn)	159,656.63	171,244.27	150,000.00	21,244.27
Student Transportation:				
Property (Equip & Buses)	21,322.00	1,352.39	150,000.00	(148,647.61)
Facility Acquis. & Constr. Services:				
Site Improvement Services	0.00	11,284.84	0.00	11,284.84
Architectural & Engineering Serv.	27,000.00	0.00	0.00	0.00
Building Improvements	<u>586,869.00</u>	<u>0.00</u>	<u>105,297.00</u>	<u>(105,297.00)</u>
Total Expenditures	<u>803,181.07</u>	<u>185,375.50</u>	<u>\$ 560,297.00</u>	<u>\$ (374,921.50)</u>
Receipts Over (Under) Expenditures	(645,332.97)	39,362.30		
Unencumbered Cash, Beginning	947,532.13	302,199.16		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>10,600.00</u>		
Unencumbered Cash, Ending	<u>\$ 302,199.16</u>	<u>\$ 352,161.46</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
DRIVER TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 0.00	\$ 1,242.25	\$ 0.00	\$ 1,242.25
State Aid:				
State Safety Aid	2,590.00	3,196.00	2,590.00	606.00
Operating Transfer:				
From Supplemental General	<u>10,000.00</u>	<u>5,383.00</u>	<u>12,527.00</u>	<u>(7,144.00)</u>
Total Cash Receipts	<u>12,590.00</u>	<u>9,821.25</u>	<u>\$ 15,117.00</u>	<u>\$ (5,295.75)</u>
Expenditures				
Instruction:				
Salaries	11,283.44	7,025.86	12,600.00	(5,574.14)
Employee Benefits	994.95	656.41	1,650.00	(993.59)
Other	0.00	0.00	10,000.00	(10,000.00)
Vehicle Oper., Maint. & Serv.:				
Insurance	719.00	865.00	1,000.00	(135.00)
Motor Fuel	492.62	554.63	1,000.00	(445.37)
Other	<u>294.13</u>	<u>1,575.05</u>	<u>100.00</u>	<u>1,475.05</u>
Total Expenditures	<u>13,784.14</u>	<u>10,676.95</u>	<u>\$ 26,350.00</u>	<u>\$ (15,673.05)</u>
Receipts Over (Under) Expenditures	(1,194.14)	(855.70)		
Unencumbered Cash, Beginning	<u>12,427.85</u>	<u>11,233.71</u>		
Unencumbered Cash, Ending	<u>\$ 11,233.71</u>	<u>\$ 10,378.01</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
FOOD SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources:				
Food Sales	\$ 111,915.35	\$ 95,036.95	\$ 121,735.00	\$ (26,698.05)
Other Revenue from Local Sources	6,653.11	5,626.09	7,599.00	(1,972.91)
State Aid:				
State Food Assistance	2,545.12	2,379.12	0.00	2,379.12
Federal Aid:				
Child Nutrition Program	108,228.85	101,243.56	115,441.00	(14,197.44)
Operating Transfer:				
From Supplemental General	<u>64,000.00</u>	<u>75,000.00</u>	<u>87,000.00</u>	<u>(12,000.00)</u>
Total Cash Receipts	<u>293,342.43</u>	<u>279,285.72</u>	<u>\$ 331,775.00</u>	<u>\$ (52,489.28)</u>
Expenditures				
Operations & Maintenance:				
Salaries	13,350.00	11,150.00	15,000.00	(3,850.00)
Purchased Property Services	8,700.00	6,900.00	11,000.00	(4,100.00)
Supplies	20.38	0.00	0.00	0.00
Other	453.15	525.25	500.00	25.25
Food Service Operation:				
Salaries	102,715.95	100,346.32	105,000.00	(4,653.68)
Employee Benefits	28,272.07	28,781.21	33,000.00	(4,218.79)
Other Purchased Services	237.02	1,244.22	1,500.00	(255.78)
Food & Supplies	125,705.93	120,122.65	157,500.00	(37,377.35)
Property (Equip & Furn)	4,715.20	2,891.03	5,000.00	(2,108.97)
Other	<u>10,282.78</u>	<u>11,815.41</u>	<u>103,500.00</u>	<u>(91,684.59)</u>
Total Expenditures	<u>294,452.48</u>	<u>283,776.09</u>	<u>\$ 432,000.00</u>	<u>\$ (148,223.91)</u>
Receipts Over (Under) Expenditures	(1,110.05)	(4,490.37)		
Unencumbered Cash, Beginning	<u>99,146.79</u>	<u>98,036.74</u>		
Unencumbered Cash, Ending	<u>\$ 98,036.74</u>	<u>\$ 93,546.37</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources:				
Interest on Idle Funds	\$ 0.00	\$ 11,610.12	\$ 0.00	\$ 11,610.12
Other Revenue from Local Sources	17.50	15.00	9.00	6.00
Operating Transfer:				
From Supplemental General	0.00	10,000.00	20,940.00	(10,940.00)
Total Cash Receipts	17.50	21,625.12	\$ 20,949.00	\$ 676.12
Expenditures				
Instructional Support Staff:				
Salaries	8,325.02	8,059.16	8,600.00	(540.84)
Employee Benefits	778.00	673.32	900.00	(226.68)
Other Purchased Services	39.00	309.00	75.00	234.00
Supplies	0.00	537.40	0.00	537.40
Other	457.82	319.54	21,500.00	(21,180.46)
Other Supplemental Services:				
Purchased Professional Services	7,543.65	6,357.94	6,000.00	357.94
Other Purchased Services	3,675.03	3,367.70	5,000.00	(1,632.30)
Total Expenditures	20,818.52	19,624.06	\$ 42,075.00	\$ (22,450.94)
Receipts Over (Under) Expenditures	(20,801.02)	2,001.06		
Unencumbered Cash, Beginning	41,926.55	21,125.53		
Unencumbered Cash, Ending	\$ 21,125.53	\$ 23,126.59		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SUMMER SCHOOL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From Supplemental General	\$ 0.00	\$ 10,000.00	\$ 0.00	\$ 10,000.00
Total Cash Receipts	<u>0.00</u>	<u>10,000.00</u>	<u>\$ 0.00</u>	<u>\$ 10,000.00</u>
Expenditures				
Instruction:				
Salaries	0.00	8,558.77	15,000.00	(6,441.23)
Employee Benefits	0.00	753.37	0.00	753.37
Transportation Supervision:				
Salaries	0.00	939.05	0.00	939.05
Employee Benefits	<u>0.00</u>	<u>86.75</u>	<u>0.00</u>	<u>86.75</u>
Total Expenditures	<u>0.00</u>	<u>10,337.94</u>	<u>\$ 15,000.00</u>	<u>\$ (4,662.06)</u>
Receipts Over (Under) Expenditures	0.00	(337.94)		
Unencumbered Cash, Beginning	<u>15,000.00</u>	<u>15,000.00</u>		
Unencumbered Cash, Ending	<u>\$ 15,000.00</u>	<u>\$ 14,662.06</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 16,707.17	\$ 5,921.86	\$ 18,301.00	\$ (12,379.14)
Operating Transfers:				
From General	534,632.00	550,648.00	589,188.00	(38,540.00)
From Supplemental General	<u>100,000.00</u>	<u>0.00</u>	<u>190,188.00</u>	<u>(190,188.00)</u>
Total Cash Receipts	<u>651,339.17</u>	<u>556,569.86</u>	<u>\$ 797,677.00</u>	<u>\$ (241,107.14)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	198,084.60	185,419.94	200,000.00	(14,580.06)
Flow-thru	494,217.00	509,415.00	549,588.00	(40,173.00)
Other	0.00	550.00	0.00	550.00
Supplies	1,737.42	1,514.49	1,100.00	414.49
Other	138.25	550.98	475,000.00	(474,449.02)
Vehicle Operating Services:				
Salaries	23,595.73	22,099.02	22,500.00	(400.98)
Employee Benefits	2,743.54	3,019.24	4,500.00	(1,480.76)
Other Purchased Services	4,985.34	5,255.66	12,500.00	(7,244.34)
Supplies	9,399.80	12,662.29	7,500.00	5,162.29
Other	<u>440.00</u>	<u>264.00</u>	<u>2,500.00</u>	<u>(2,236.00)</u>
Total Expenditures	<u>735,341.68</u>	<u>740,750.62</u>	<u>\$ 1,275,188.00</u>	<u>\$ (534,437.38)</u>
Receipts Over (Under) Expenditures	(84,002.51)	(184,180.76)		
Unencumbered Cash, Beginning	<u>561,513.49</u>	<u>477,510.98</u>		
Unencumbered Cash, Ending	<u>\$ 477,510.98</u>	<u>\$ 293,330.22</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
VOCATIONAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Current Year		Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 14,623.14	\$ 8,580.00	\$ 14,315.00	\$ (5,735.00)
Operating Transfer:				
From General	0.00	32,226.30	0.00	32,226.30
From Supplemental General	<u>221,356.98</u>	<u>156,742.79</u>	<u>153,000.00</u>	<u>3,742.79</u>
Total Cash Receipts	<u>235,980.12</u>	<u>197,549.09</u>	<u>\$ 167,315.00</u>	<u>\$ 30,234.09</u>
Expenditures				
Instruction:				
Salaries	118,697.52	129,183.59	125,000.00	4,183.59
Employee Benefits	29,233.09	30,368.02	30,000.00	368.02
Other Purchased Services	8,060.00	10,368.00	10,000.00	368.00
Supplies	3,663.09	37,000.33	5,000.00	32,000.33
Other	0.00	188.00	130,000.00	(129,812.00)
Instructional Support Staff:				
Other Purchased Services	874.63	549.96	1,000.00	(450.04)
Supplies	193.00	10.50	0.00	10.50
Property (Equip & Furn)	357.20	0.00	0.00	0.00
Operations & Maintenance:				
Purchased Property Services	0.00	581.24	0.00	581.24
Property (Equip & Furn)	<u>0.00</u>	<u>217.83</u>	<u>0.00</u>	<u>217.83</u>
Total Expenditures	<u>161,078.53</u>	<u>208,467.47</u>	<u>\$ 301,000.00</u>	<u>\$ (92,532.53)</u>
Receipts Over (Under) Expenditures	74,901.59	(10,918.38)		
Unencumbered Cash, Beginning	<u>58,784.27</u>	<u>133,685.86</u>		
Unencumbered Cash, Ending	<u>\$ 133,685.86</u>	<u>\$ 122,767.48</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
GIFTS AND GRANTS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 2,000.00	\$ 91,404.48
Total Cash Receipts	2,000.00	91,404.48
Expenditures		
Instruction:		
Purchased Professional Services	2,000.00	7,645.00
Supplies	0.00	556.03
Property (Equip & Furn)	0.00	11,637.50
Other	117.48	350.00
Total Expenditures	2,117.48	20,188.53
Receipts Over (Under) Expenditures	(117.48)	71,215.95
Unencumbered Cash, Beginning	425.48	308.00
Unencumbered Cash, Ending	\$ 308.00	\$ 71,523.95

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
State Aid:				
KPERs	\$ 268,298.23	\$ 289,825.06	\$ 337,018.00	\$ (47,192.94)
Total Cash Receipts	<u>268,298.23</u>	<u>289,825.06</u>	<u>\$ 337,018.00</u>	<u>\$ (47,192.94)</u>
Expenditures				
Instruction:				
Employee Benefits	174,381.84	191,250.12	219,170.00	(27,919.88)
Student Support Services:				
Employee Benefits	9,116.19	8,839.00	11,250.00	(2,411.00)
Instructional Support Staff:				
Employee Benefits	8,460.58	9,011.11	10,556.00	(1,544.89)
General Administration:				
Employee Benefits	16,705.95	17,210.88	21,306.00	(4,095.12)
School Administration:				
Employee Benefits	21,512.65	22,138.75	26,550.00	(4,411.25)
Operations & Maintenance:				
Employee Benefits	14,750.20	16,040.83	18,402.00	(2,361.17)
Student Transportation Services:				
Employee Benefits	12,520.49	14,514.33	16,462.00	(1,947.67)
Food Service:				
Employee Benefits	<u>10,850.33</u>	<u>10,820.04</u>	<u>13,322.00</u>	<u>(2,501.96)</u>
Total Expenditures	<u>268,298.23</u>	<u>289,825.06</u>	<u>\$ 337,018.00</u>	<u>\$ (47,192.94)</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. 254, MEDICINE LODGE, KANSAS
CONTINGENCY RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	0.00	58,150.08
Operations & Maintenance:		
Property (Equip & Furn)	624.00	20,580.00
Central Support Services:		
Property (Equip & Furn)	0.00	1,899.00
Facility Acquis. & Constr. Services:		
Site Improvement Services	0.00	14,400.00
Total Expenditures	624.00	95,029.08
Receipts Over (Under) Expenditures	(624.00)	(95,029.08)
Unencumbered Cash, Beginning	432,872.00	432,248.00
Unencumbered Cash, Ending	\$ 432,248.00	\$ 337,218.92

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TEXTBOOK / STUDENT MATERIAL REVOLVING FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Rental Fees & Books	\$ 64,219.50	\$ 58,183.02
Total Cash Receipts	64,219.50	58,183.02
Expenditures		
Instruction:		
Supplies	31,401.39	45,816.84
Total Expenditures	31,401.39	45,816.84
Receipts Over (Under) Expenditures	32,818.11	12,366.18
Unencumbered Cash, Beginning	98,400.51	131,218.62
Unencumbered Cash, Ending	\$ 131,218.62	\$ 143,584.80

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
RECREATION COMMISSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 85,764.22	\$ 88,095.71	\$ 85,964.00	\$ 2,131.71
Delinquent Tax	787.07	355.89	876.00	(520.11)
Motor Veh./16-20M Veh. Tax	5,090.10	5,219.19	6,261.00	(1,041.81)
Recreational Vehicle Tax	79.07	76.31	141.00	(64.69)
Total Cash Receipts	<u>91,720.46</u>	<u>93,747.10</u>	<u>\$ 93,242.00</u>	<u>\$ 505.10</u>
Expenditures				
Community Service Operations	<u>90,000.00</u>	<u>95,000.00</u>	<u>95,000.00</u>	<u>0.00</u>
Total Expenditures	<u>90,000.00</u>	<u>95,000.00</u>	<u>\$ 95,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	1,720.46	(1,252.90)		
Unencumbered Cash, Beginning	<u>18,658.88</u>	<u>20,379.34</u>		
Unencumbered Cash, Ending	<u>\$ 20,379.34</u>	<u>\$ 19,126.44</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
RECREATION COMMISSION EMPLOYEE BENEFIT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ (3.96)	\$ 0.00	\$ 0.00	\$ 0.00
Delinquent Tax	4.12	5.00	0.00	5.00
Motor Veh./16-20M Veh. Tax	318.79	0.95	0.00	0.95
Recreational Vehicle Tax	5.06	0.00	0.00	0.00
Local Sources:				
Other Revenue from Local Sources	0.00	0.00	500.00	(500.00)
Total Cash Receipts	324.01	5.95	\$ 500.00	\$ (494.05)
Expenditures				
Community Service Operations	346.00	29.34	524.00	(494.66)
Total Expenditures	346.00	29.34	\$ 524.00	\$ (494.66)
Receipts Over (Under) Expenditures	(21.99)	(23.39)		
Unencumbered Cash, Beginning	46.14	24.15		
Unencumbered Cash, Ending	\$ 24.15	\$ 0.76		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE I 2012 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 73,725.00
Total Cash Receipts	0.00	73,725.00
Expenditures		
Instruction:		
Salaries	0.00	66,590.88
Employee Benefits	0.00	7,134.12
Total Expenditures	0.00	73,725.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE I 2011 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 74,440.00	\$ 0.00
Total Cash Receipts	74,440.00	0.00
Expenditures		
Instruction:		
Salaries	66,619.08	0.00
Employee Benefits	7,820.92	0.00
Total Expenditures	74,440.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE II-A 2012 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 0.00	\$ 28,645.00
Total Cash Receipts	0.00	28,645.00
Expenditures		
Instruction:		
Salaries	0.00	28,645.00
Total Expenditures	0.00	28,645.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE II-A 2011 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 31,901.00	\$ 0.00
Total Cash Receipts	31,901.00	0.00
Expenditures		
Instruction:		
Salaries	31,901.00	0.00
Total Expenditures	31,901.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE II-D 2011 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 252.00	\$ 0.00
Total Cash Receipts	252.00	0.00
Expenditures		
Instruction:		
Supplies	252.00	0.00
Total Expenditures	252.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
TITLE II-D ARRA FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 1,506.00	\$ 0.00
Total Cash Receipts	1,506.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	1,506.00	0.00
Unencumbered Cash, Beginning	(1,506.00)	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP GRANT 2011 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 8,911.58	\$ 278.91
Total Cash Receipts	8,911.58	278.91
Expenditures		
Instruction:		
Property (Equip & Furn)	8,911.58	278.91
Total Expenditures	8,911.58	278.91
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP GRANT 2010 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 25,422.00	\$ 0.00
Total Cash Receipts	25,422.00	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	25,422.00	0.00
Total Expenditures	25,422.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
REAP GRANT 2009 FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Federal Aid:		
US Dept of Education	\$ 23,201.49	\$ 0.00
Total Cash Receipts	23,201.49	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	23,201.49	0.00
Total Expenditures	23,201.49	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
MLIS - WE CARE GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 6,187.00	\$ 0.00
Total Cash Receipts	6,187.00	0.00
Expenditures		
Instruction:		
Salaries	5,226.01	0.00
Employee Benefits	460.99	0.00
Supplies	500.00	0.00
Total Expenditures	6,187.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
CARL PERKINS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 3,793.70	\$ 2,957.00
Total Cash Receipts	3,793.70	2,957.00
Expenditures		
Instruction:		
Other	3,793.70	2,957.00
Total Expenditures	3,793.70	2,957.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PCC - TECH PREP CONSORTIUM FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	1,707.35	1,707.35
Unencumbered Cash, Ending	\$ 1,707.35	\$ 1,707.35

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
PHOTO SHOOT GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
None	\$ 0.00	\$ 0.00
Total Cash Receipts	0.00	0.00
Expenditures		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	1,011.85	1,011.85
Unencumbered Cash, Ending	\$ 1,011.85	\$ 1,011.85

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SCHOOL PREPAREDNESS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Other Revenue from Local Sources	\$ 0.00	\$ 750.00
Total Cash Receipts	0.00	750.00
Expenditures		
Instruction:		
Supplies	0.00	750.00
Total Expenditures	0.00	750.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	0.00	0.00
Unencumbered Cash, Ending	\$ 0.00	\$ 0.00

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
BOND AND INTEREST FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 312,602.64	\$ 302,727.93	\$ 295,430.00	\$ 7,297.93
Delinquent Tax	3,077.93	1,360.98	3,189.00	(1,828.02)
Motor Veh./16-20M Veh. Tax	21,446.21	20,258.31	24,123.00	(3,864.69)
Recreational Vehicle Tax	333.52	296.71	542.00	(245.29)
Total Cash Receipts	<u>337,460.30</u>	<u>324,643.93</u>	<u>\$ 323,284.00</u>	<u>\$ 1,359.93</u>
Expenditures				
Interest	55,375.00	46,460.00	46,460.00	0.00
Commission and Postage	0.00	0.00	1,000.00	(1,000.00)
Bond Principal	<u>285,000.00</u>	<u>290,000.00</u>	<u>290,000.00</u>	<u>0.00</u>
Total Expenditures	<u>340,375.00</u>	<u>336,460.00</u>	<u>\$ 337,460.00</u>	<u>\$ (1,000.00)</u>
Receipts Over (Under) Expenditures	(2,914.70)	(11,816.07)		
Unencumbered Cash, Beginning	<u>655,407.13</u>	<u>652,492.43</u>		
Unencumbered Cash, Ending	<u>\$ 652,492.43</u>	<u>\$ 640,676.36</u>		

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
SCHOLARSHIP FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Interest	\$ 1,603.69	\$ 818.69
Donations	<u>2,940.00</u>	<u>3,385.00</u>
Total Cash Receipts	<u>4,543.69</u>	<u>4,203.69</u>
Expenditures		
Scholarships	<u>6,200.00</u>	<u>5,300.00</u>
Total Expenditures	<u>6,200.00</u>	<u>5,300.00</u>
Receipts Over (Under) Expenditures	(1,656.31)	(1,096.31)
Unencumbered Cash, Beginning	<u>130,106.27</u>	<u>128,449.96</u>
Unencumbered Cash, Ending	<u>\$ 128,449.96</u>	<u>\$ 127,353.65</u>

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS

AGENCY FUNDS

Statement of Cash Receipts and Cash Disbursements

For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Medicine Lodge High School:				
Class of 2011	\$ 482.14	\$ 0.00	\$ 482.14	\$ 0.00
Class of 2012	1,256.74	495.75	1,752.38	0.11
Class of 2013	12.60	8,075.34	6,162.90	1,925.04
Class of 2014	100.06	0.08	0.00	100.14
American Field Service	3,664.64	4,728.30	5,231.19	3,161.75
Band	414.99	8,778.96	5,422.40	3,771.55
Cheerleaders	1,337.92	4,334.43	3,512.29	2,160.06
Drama Club	4,889.66	2,570.87	3,302.96	4,157.57
FFA	925.27	24,248.63	22,254.08	2,919.82
M Club	120.81	904.36	212.50	812.67
National Honor Society	3,437.52	2,620.08	4,015.23	2,042.37
Pep Club	733.66	183.84	212.50	705.00
SADD	1.76	0.00	0.00	1.76
Science Club	4,779.08	5,352.37	5,924.10	4,207.35
Show Choir Club	0.84	0.00	0.00	0.84
Student Council	6,200.23	8,938.36	9,449.35	5,689.24
Recycle	862.50	1,526.24	853.83	1,534.91
Dance Team Club	265.86	0.13	0.00	265.99
Future Educators of America	360.86	24.23	0.00	385.09
Make a Difference Grant	25.00	0.00	0.00	25.00
FCCLA	962.14	0.56	0.00	962.70
Campout	289.55	100.17	162.07	227.65
Youth for Christ	296.11	0.18	0.00	296.29
Student Love	253.47	907.64	220.77	940.34
Total Medicine Lodge High School	<u>31,673.41</u>	<u>73,790.52</u>	<u>69,170.69</u>	<u>36,293.24</u>
Medicine Lodge Elementary School:				
Student Council	<u>654.94</u>	<u>704.70</u>	<u>798.57</u>	<u>561.07</u>
Total Medicine Lodge Elementary School	<u>654.94</u>	<u>704.70</u>	<u>798.57</u>	<u>561.07</u>
Total Agency Funds	<u>\$ 32,328.35</u>	<u>\$ 74,495.22</u>	<u>\$ 69,969.26</u>	<u>\$ 36,854.31</u>

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

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>
District Activity Funds:			
Medicine Lodge High School:			
Yearbook	\$ 0.00	\$ 0.00	\$ 4,395.00
Memorial	3,734.30	0.00	1,005.30
Sales Tax	0.00	0.00	5,268.92
Athletics	<u>4,144.28</u>	<u>0.00</u>	<u>41,954.38</u>
Total Medicine Lodge High School	<u>7,878.58</u>	<u>0.00</u>	<u>52,623.60</u>
Medicine Lodge Elementary School:			
Memory Book	0.00	0.00	1,558.46
Agenda	<u>0.00</u>	<u>0.00</u>	<u>243.00</u>
Total Medicine Lodge Elementary School	<u>0.00</u>	<u>0.00</u>	<u>1,801.46</u>
Total District Activity Funds	<u><u>\$ 7,878.58</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 54,425.06</u></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
\$ 4,395.00	\$ 0.00	\$ 0.00		\$ 0.00
1,050.00	3,689.60	0.00		3,689.60
5,268.92	0.00	0.00		0.00
<u>39,979.73</u>	<u>6,118.93</u>	<u>0.00</u>		<u>6,118.93</u>
 <u>50,693.65</u>	 <u>9,808.53</u>	 <u>0.00</u>		 <u>9,808.53</u>
 1,558.46	 0.00	 0.00		 0.00
<u>243.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>
 <u>1,801.46</u>	 <u>0.00</u>	 <u>0.00</u>		 <u>0.00</u>
 <u>\$ 52,495.11</u>	 <u>\$ 9,808.53</u>	 <u>\$ 0.00</u>		 <u>\$ 9,808.53</u>

UNIFIED SCHOOL DISTRICT NO. 254
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 254, Medicine Lodge, 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. Unified School District No. 254 has no component units.

The North Barber County Recreation Commission is a joint recreation system established by the District and the City of Medicine Lodge, Kansas, in accordance with K.S.A. 12-1924. The tax funds for the operation of the Recreation Commission are levied by the District and are remitted directly to the Recreation Commission and disbursed by that Recreation Commission. Accordingly, the accompanying financial statements do not include the financial statements of the Recreation Commission.

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. 254, Medicine Lodge, Kansas for the year ended June 30, 2012:

GOVERNMENTAL FUNDS

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

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

Debt Service Fund--to account for the accumulation of resources from and the payment of, interest and principal on general long-term debt which are general obligations of USD 254.

FIDUCIARY FUNDS:

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

C. BASIS OF ACCOUNTING

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

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Departure from Accounting Principles Generally Accepted in the United States of America: The basis of accounting described above results in a financial statement presentation, which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

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

E. COMPENSATED ABSENCES

Certified employees are credited with fifteen days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2012.

Certified employees are also credited with two days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2012.

Classified employees, after the first full year of employment, will receive ten days of paid vacation each year. After ten years of continuous employment, one additional day of vacation will be given each year of employment up to a maximum of fifteen days. No more than five days of vacation time is cumulative from year to year. Unused vacation time is not paid upon separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2012.

E. COMPENSATED ABSENCES (Cont'd.)

Classified employees are credited with fifteen days of sick leave at the beginning of each contract year, cumulative to a maximum of sixty days. They will be paid for any unused sick days that accumulate beyond sixty days at the rate of \$15.00 per day. This payment will be added to the final check of the year and no other payment will be made upon termination, therefore, there is no potential liability for sick leave as of June 30, 2012.

Classified employees are also credited with two days personal leave, which is not cumulative to the next year. Any unused personal leave will be credited to the employee's sick leave at the end of each year, therefore, there is no potential liability for personal leave as of June 30, 2012.

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. 254, Medicine Lodge, 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:

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

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

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

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

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

Gifts and Grants Fund	REAP Grant 2011 Fund
Contingency Reserve Fund	REAP Grant 2010 Fund
Textbook / Student Material Revolving Fund	REAP Grant 2009 Fund
Title I 2012 Fund	MLIS - We Care Grant Fund
Title I 2011 Fund	Carl Perkins Fund
Title II-A 2012 Fund	PCC - Tech Prep Consortium Fund
Title II-A 2011 Fund	Photo Shoot Grant Fund
Title II-D 2011 Fund	School Preparedness Fund
Title II-D ARRA 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 \$77,174.59 for the year ending June 30, 2012. 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 schedule0 on the following page shows the revenue as required by the statutes.

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

Statutory Revenues and Expenditures - Statutory and Budget
For the Year Ended June 30, 2012
GENERAL FUND

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 960,531.02	\$ 943,836.00	\$ 16,695.02
Delinquent Tax	3,595.89	9,568.00	(5,972.11)
Mineral Tax	79,393.92	71,580.00	7,813.92
Local Sources:			
Reimbursements	44,958.80	0.00	44,958.80
State Aid:			
Equalization Aid	1,745,401.00	1,780,388.00	(34,987.00)
Special Education Aid	550,648.00	589,188.00	(38,540.00)
Federal Aid:			
Education Job Grants	<u>1,572.00</u>	<u>0.00</u>	<u>1,572.00</u>
Total Statutory Revenues	<u>3,386,100.63</u>	<u>\$ 3,394,560.00</u>	<u>\$ (8,459.37)</u>
Expenditures			
Instruction	1,587,768.08	1,523,072.00	64,696.08
Student Support Services	106,366.12	109,250.00	(2,883.88)
Health Services	8,000.00	16,000.00	(8,000.00)
Instructional Support Staff	105,611.56	141,500.00	(35,888.44)
General Administration	240,372.16	212,500.00	27,872.16
School Administration	244,476.27	256,250.00	(11,773.73)
Operations & Maintenance	252,347.34	253,200.00	(852.66)
Operations & Maint. (Transportation	5,378.62	6,500.00	(1,121.38)
Transportation Supervision	3,256.21	3,500.00	(243.79)
Vehicle Operating Services	116,572.83	124,000.00	(7,427.17)
Vehicle & Maintenance Services	96,866.64	84,500.00	12,366.64
Other Student Transportation Services	36,210.67	30,100.00	6,110.67
Operating Transfers	582,874.30	649,188.00	(66,313.70)
Adjustment to Comply with Legal Max	<u> </u>	<u>(68,418.00)</u>	<u>68,418.00</u>
Legal General Fund Budget	3,386,100.80	3,341,142.00	44,958.80
Adjustment for Qualifying Budget Credits	<u> </u>	<u>44,958.80</u>	<u>(44,958.80)</u>
Total Expenditures	<u>3,386,100.80</u>	<u>\$ 3,386,100.80</u>	<u>\$ 0.00</u>
Revenue Over (Under) Expenditures	(0.17)		
Modified Unencumbered Cash, July 1, 2011	<u>15,000.58</u>		
Modified Unencumbered Cash, June 30, 2012	<u>\$ 15,000.41</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, 2012.

At June 30, 2011 the District's carrying amount of deposits was \$2,666,951.77 and the bank balance was \$3,064,954.26. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$503,149.44 was covered by federal depository insurance, and \$2,561,804.82 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - SUMMARY OF INDEBTEDNESS

The District is subject to the statutes of the State of Kansas that limits the net bonded debt. The debt outstanding may not exceed 14% of the assessed value of all tangible taxable property within the District unless additional authority is granted by the Kansas State Board of Education. The amount of bonds outstanding is computed exclusive of certain bonds specifically exempted from this limitation. At June 30, 2012, the statutory limit for the District was \$7,639,233.56. The outstanding bond principal represents 2.16% of the District valuation.

Note 6 - LONG TERM DEBT

Changes in long-term liabilities for the District for the year ended June 30, 2012, were as follows:

<u>Issue</u>	<u>Interest</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:				
Series 2005 Refunding Issue	3.00-3.70%	2/1/2005	2,140,000.00	9/1/2015
Total Long-Term Debt				

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

	<u>06/30/2013</u>	<u>06/30/2014</u>
Principal:		
General Obligation Bonds:		
Series 2005 Refunding Issue	<u>\$ 300,000.00</u>	<u>\$ 310,000.00</u>
Total Principal	<u>300,000.00</u>	<u>310,000.00</u>
Interest:		
General Obligation Bonds:		
Series 2005 Refunding Issue	<u>36,720.00</u>	<u>26,195.00</u>
Total Interest	<u>36,720.00</u>	<u>26,195.00</u>
Total Principal and Interest	<u>\$ 336,720.00</u>	<u>\$ 336,195.00</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 1,470,000.00	\$ 0.00	\$ 290,000.00	\$ 1,180,000.00	\$ 46,460.00
<u>\$ 1,470,000.00</u>	<u>\$ 0.00</u>	<u>\$ 290,000.00</u>	<u>\$ 1,180,000.00</u>	<u>\$ 46,460.00</u>

<u>06/30/2015</u>	<u>06/30/2016</u>	<u>Total</u>
\$ 320,000.00	\$ 250,000.00	1,180,000.00
<u>320,000.00</u>	<u>250,000.00</u>	<u>1,180,000.00</u>
<u>15,010.00</u>	<u>4,625.00</u>	<u>82,550.00</u>
<u>15,010.00</u>	<u>4,625.00</u>	<u>82,550.00</u>
<u>\$ 335,010.00</u>	<u>\$ 254,625.00</u>	<u>\$ 1,262,550.00</u>

Note 7 - LEASE COMMITMENTS

Operating Leases:

The District has entered into operating leases for copiers which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$10,800.30. All of these expenditures were made from the General Fund.

Note 8 - INTERFUND TRANSACTIONS

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6428	\$ 550,648.00
General	Vocational Education	K.S.A. 72-6428	32,226.30
Supplemental General	At-Risk	K.S.A. 72-6433	411,123.10
Supplemental General	Driver Training	K.S.A. 72-6433	5,383.00
Supplemental General	Food Service	K.S.A. 72-6433	75,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	10,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	156,742.79
Supplemental General	Summer School	K.S.A. 72-6433	10,000.00

Note 9 - DEFINED BENEFIT PENSION PLAN

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

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% for Tier 1 employees and 6% for Tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. The State of Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. The State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year.

Note 10 - 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 11 - OTHER POST EMPLOYMENT BENEFITS

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

Note 11 - OTHER POST EMPLOYMENT BENEFITS (Cont'd.)

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

Note 12 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 28, 2012, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
Instruction:				
Salaries	\$ 1,286,511.67	\$ 1,262,873.56	\$ 1,218,000.00	\$ 44,873.56
Employee Benefits	237,863.88	239,570.91	241,000.00	(1,429.09)
Other Purchased Services	0.00	187.50	0.00	187.50
Supplies	92,527.92	81,904.59	64,072.00	17,832.59
Property (Equip & Furn)	505.98	1,659.52	0.00	1,659.52
Other	0.00	1,572.00	0.00	1,572.00
	<u>1,617,409.45</u>	<u>1,587,768.08</u>	<u>1,523,072.00</u>	<u>64,696.08</u>
Student Support Services:				
Salaries	83,927.00	83,580.00	85,000.00	(1,420.00)
Employee Benefits	15,881.13	15,932.41	16,500.00	(567.59)
Other Purchased Services	7,466.00	6,043.00	7,500.00	(1,457.00)
Supplies	251.90	810.71	250.00	560.71
	<u>107,526.03</u>	<u>106,366.12</u>	<u>109,250.00</u>	<u>(2,883.88)</u>
Health Services:				
Health Services	15,780.00	8,000.00	16,000.00	(8,000.00)
	<u>15,780.00</u>	<u>8,000.00</u>	<u>16,000.00</u>	<u>(8,000.00)</u>
Instructional Support Staff:				
Salaries	85,334.59	83,464.29	86,000.00	(2,535.71)
Employee Benefits	46,214.90	11,560.96	37,000.00	(25,439.04)
Purchased Professional Services	8,000.00	2,000.00	8,000.00	(6,000.00)
Other Purchased Services	3,861.25	2,198.00	4,000.00	(1,802.00)
Supplies	5,976.48	6,388.31	6,500.00	(111.69)
	<u>149,387.22</u>	<u>105,611.56</u>	<u>141,500.00</u>	<u>(35,888.44)</u>
General Administration:				
Salaries	156,467.29	152,629.59	158,000.00	(5,370.41)
Employee Benefits	35,150.83	40,110.41	36,000.00	4,110.41
Purchased Professional Services	16,173.08	18,021.25	17,000.00	1,021.25
Other Purchased Services	1,365.54	4,410.21	1,500.00	2,910.21
Other	21,515.11	25,200.70	0.00	25,200.70
	<u>230,671.85</u>	<u>240,372.16</u>	<u>212,500.00</u>	<u>27,872.16</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
School Administration:				
Salaries	206,839.45	198,963.46	208,000.00	(9,036.54)
Employee Benefits	37,214.02	32,153.49	39,000.00	(6,846.51)
Other Purchased Services	2,655.22	6,016.50	2,750.00	3,266.50
Supplies	6,407.00	7,342.82	6,500.00	842.82
	<u>253,115.69</u>	<u>244,476.27</u>	<u>256,250.00</u>	<u>(11,773.73)</u>
Operations & Maintenance:				
Salaries	144,965.15	156,370.89	145,000.00	11,370.89
Employee Benefits	38,190.83	41,047.33	40,000.00	1,047.33
Purchased Professional Services	17,872.08	16,262.42	18,000.00	(1,737.58)
Purchased Property Services	22,571.72	15,433.09	23,200.00	(7,766.91)
Other Purchased Services	0.00	200.00	0.00	200.00
Supplies	24,918.36	22,942.54	25,000.00	(2,057.46)
Heating	622.97	34.25	1,000.00	(965.75)
Electricity	1,013.37	56.82	1,000.00	(943.18)
	<u>250,154.48</u>	<u>252,347.34</u>	<u>253,200.00</u>	<u>(852.66)</u>
Operations & Maint. (Transportation):				
Purchased Professional Services	99.00	104.00	0.00	104.00
Purchased Property Services	1,326.80	1,880.08	1,500.00	380.08
Heating	2,178.89	1,819.30	3,000.00	(1,180.70)
Electricity	1,779.04	1,575.24	2,000.00	(424.76)
	<u>5,383.73</u>	<u>5,378.62</u>	<u>6,500.00</u>	<u>(1,121.38)</u>
Transportation Supervision:				
Salaries	3,266.29	3,256.21	3,500.00	(243.79)
	<u>3,266.29</u>	<u>3,256.21</u>	<u>3,500.00</u>	<u>(243.79)</u>
Vehicle Operating Services:				
Salaries	63,096.13	52,921.59	64,000.00	(11,078.41)
Employee Benefits	13,670.48	8,104.97	14,000.00	(5,895.03)
Insurance	5,200.00	5,350.00	5,500.00	(150.00)
Motor Fuel	39,064.07	50,196.27	40,000.00	10,196.27
Other	284.24	0.00	500.00	(500.00)
	<u>121,314.92</u>	<u>116,572.83</u>	<u>124,000.00</u>	<u>(7,427.17)</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Vehicle & Maintenance Services:				
Salaries	54,514.11	62,698.10	55,000.00	7,698.10
Employee Benefits	9,154.75	13,126.29	9,500.00	3,626.29
Other Purchased Services	0.00	1,615.62	0.00	1,615.62
Supplies	17,065.92	14,500.54	18,000.00	(3,499.46)
Equipment	1,583.04	328.58	2,000.00	(1,671.42)
Other	3,782.79	4,597.51	0.00	4,597.51
	<u>86,100.61</u>	<u>96,866.64</u>	<u>84,500.00</u>	<u>12,366.64</u>
Other Student Transportation Services:				
Salaries	10,776.37	11,224.81	11,000.00	224.81
Employee Benefits	1,494.47	1,532.22	1,600.00	(67.78)
Other Purchased Services	2,371.00	3,052.00	2,500.00	552.00
Supplies	16,315.61	19,054.06	15,000.00	4,054.06
Other	2,084.87	1,347.58	0.00	1,347.58
	<u>33,042.32</u>	<u>36,210.67</u>	<u>30,100.00</u>	<u>6,110.67</u>
Operating Transfers:				
To At-Risk (4 Yr Old)	30,000.00	0.00	0.00	0.00
To At-Risk	57,865.47	0.00	60,000.00	(60,000.00)
To Capital Outlay	100,000.00	0.00	0.00	0.00
To Special Education	534,632.00	550,648.00	589,188.00	(38,540.00)
To Vocational Education	0.00	32,226.30	0.00	32,226.30
	<u>722,497.47</u>	<u>582,874.30</u>	<u>649,188.00</u>	<u>(66,313.70)</u>
Adjustment to Comply with Legal Max			(68,418.00)	68,418.00
Legal General Fund Budget	3,595,650.06	3,386,100.80	3,341,142.00	44,958.80
Adjustment for Qualifying Budget Credits			44,958.80	(44,958.80)
Total Expenditures	<u>\$ 3,595,650.06</u>	<u>\$ 3,386,100.80</u>	<u>\$ 3,386,100.80</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
OTHER PUBLIC ACTIVITIES
PETTY CASH FUNDS
Receipts, Disbursements and Balances

July 1, 2011 to June 30, 2012

	Central Office	High School
	<u> </u>	<u> </u>
Balance to be accounted for 07/01/11	\$ 500.00	\$ 900.00
Receipts		
Reimbursements from U.S.D. 254	2,552.18	867.40
Other Reimbursements	<u>196.40</u>	<u>254.80</u>
Total Receipts	<u>2,748.58</u>	<u>1,122.20</u>
Disb., Encumbrances, & Transfers		
Reimbursable Items	<u>2,748.58</u>	<u>1,122.20</u>
Total Disb., Encumbrances, & Transfers	<u>2,748.58</u>	<u>1,122.20</u>
Balance to be accounted for 06/30/12	<u><u>\$ 500.00</u></u>	<u><u>\$ 900.00</u></u>

CASH ACCOUNTED FOR:

Checking Account - Citizens Bank, Medicine Lodge, Kansas:
 Central Office (Reconciled)
 High School (Reconciled)
 Elementary School (Reconciled)

Total Cash Accounted For

Elementary School	Total
<u>\$ 200.00</u>	<u>\$ 1,600.00</u>
450.10	3,869.68
<u>302.00</u>	<u>753.20</u>
<u>752.10</u>	<u>4,622.88</u>
<u>752.10</u>	<u>4,622.88</u>
<u>752.10</u>	<u>4,622.88</u>
<u>\$ 200.00</u>	<u>\$ 1,600.00</u>

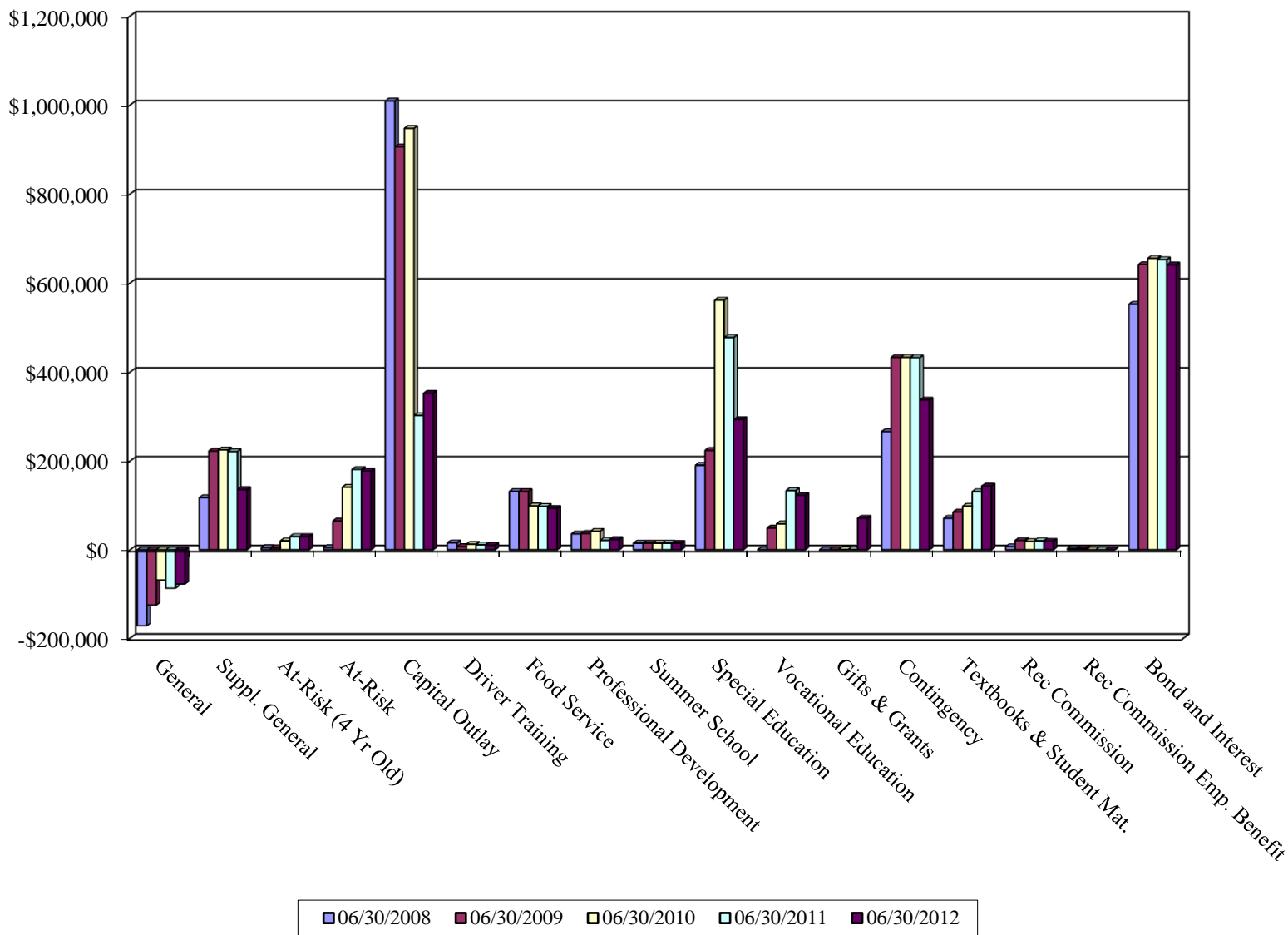
\$ 500.00
900.00
<u>200.00</u>
<u>\$ 1,600.00</u>

UNIFIED SCHOOL DISTRICT NO. 254, MEDICINE LODGE, KANSAS
Detailed Schedule of Scholarship Fund Receipts, Expenditures and Cash Balances
For the Year Ended June 30, 2012

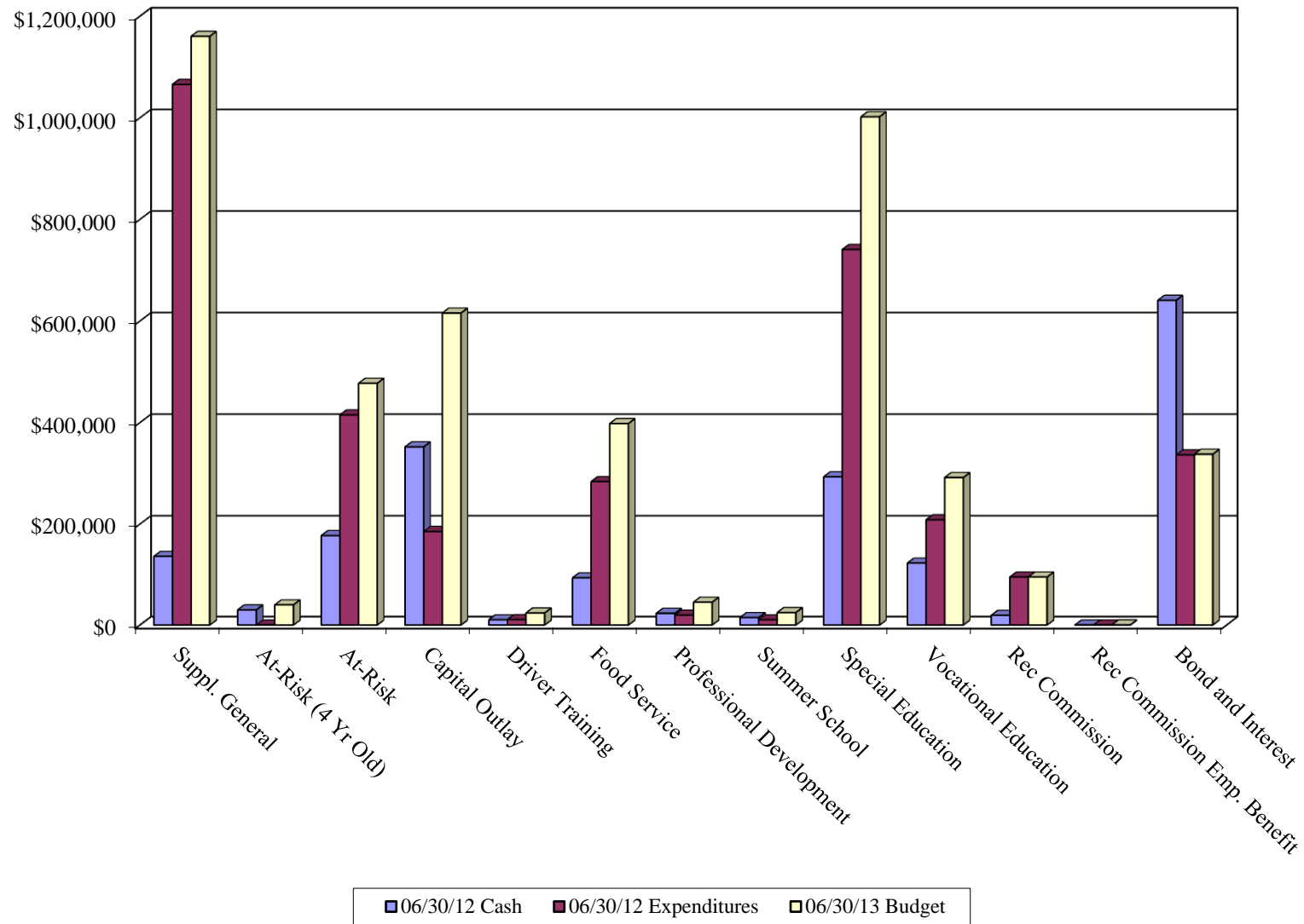
	<u>Kinding Scholarship</u>	<u>Gallaugher Scholarship</u>	<u>National Gypsum</u>	<u>Chamberlain Scholarship</u>
Cash Receipts				
Local Sources:				
Interest	\$ 1.05	\$ 4.62	\$ 0.00	\$ 0.00
Donations	<u>0.00</u>	<u>250.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>1.05</u>	<u>254.62</u>	<u>0.00</u>	<u>0.00</u>
Expenditures				
Scholarships	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>300.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(298.95)	254.62	0.00	0.00
Unencumbered Cash, Beginning	<u>925.21</u>	<u>2,786.64</u>	<u>2.64</u>	<u>5.66</u>
Unencumbered Cash, Ending	<u><u>\$ 626.26</u></u>	<u><u>\$ 3,041.26</u></u>	<u><u>\$ 2.64</u></u>	<u><u>\$ 5.66</u></u>

<u>Wiscaver Trust</u>	<u>Taylor Scholarship</u>	<u>Benning Memorial Scholarship</u>	<u>Meador & Richardson Scholarship</u>	<u>Husty Mills Scholarship</u>	<u>Total Scholarship Fund</u>
\$ 6.42	\$ 0.12	\$ 0.14	\$ 798.19	\$ 8.15	\$ 818.69
<u>2,340.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>795.00</u>	<u>3,385.00</u>
<u>2,346.42</u>	<u>0.12</u>	<u>0.14</u>	<u>798.19</u>	<u>803.15</u>	<u>4,203.69</u>
<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>1,000.00</u>	<u>5,300.00</u>
<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>1,000.00</u>	<u>5,300.00</u>
1,346.42	0.12	0.14	(2,201.81)	(196.85)	(1,096.31)
<u>3,899.09</u>	<u>63.29</u>	<u>103.74</u>	<u>115,654.77</u>	<u>5,008.92</u>	<u>128,449.96</u>
<u>\$ 5,245.51</u>	<u>\$ 63.41</u>	<u>\$ 103.88</u>	<u>\$ 113,452.96</u>	<u>\$ 4,812.07</u>	<u>\$ 127,353.65</u>

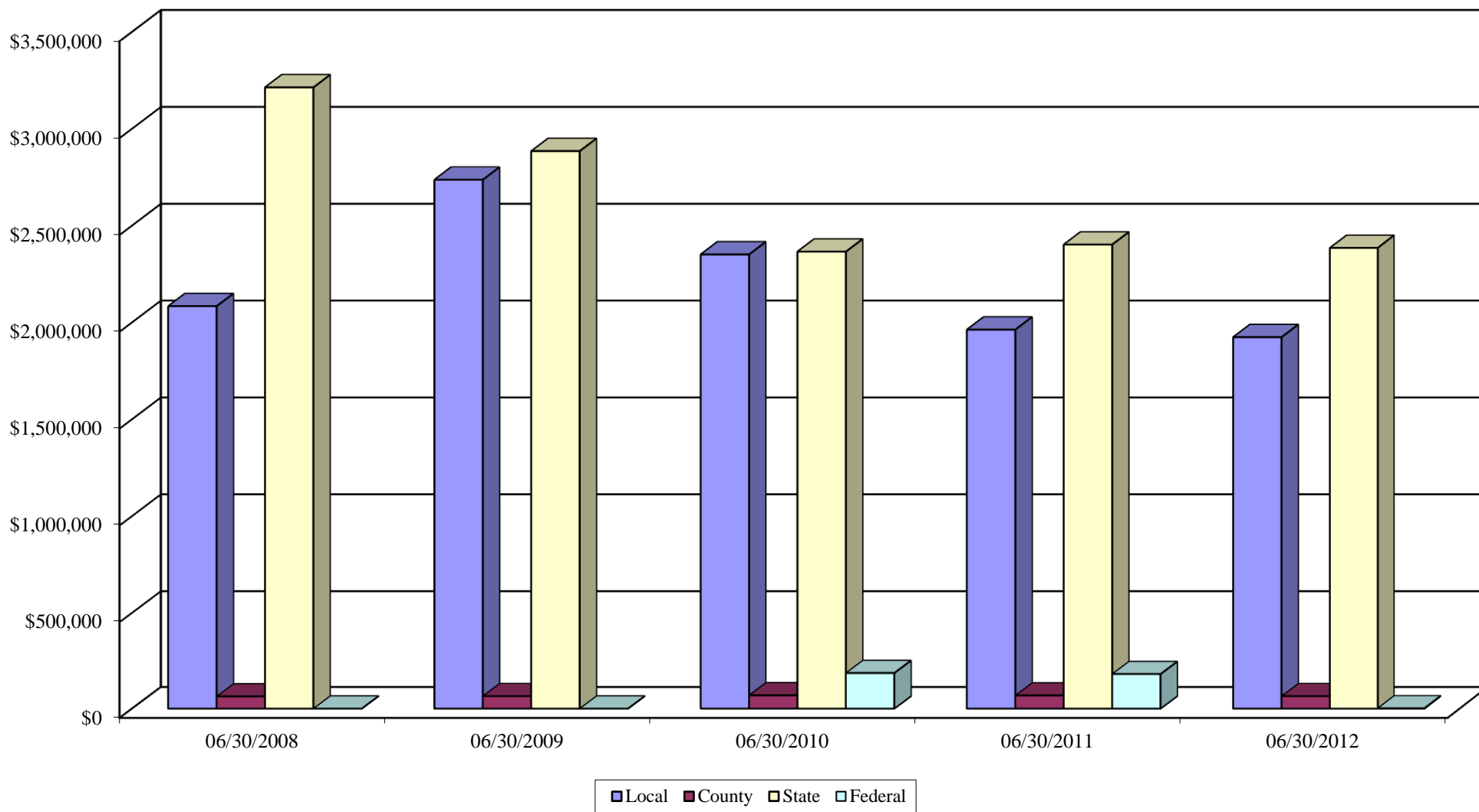
Unified School District No. 254 Medicine Lodge, Kansas Unencumbered Cash Balances - Selected Funds



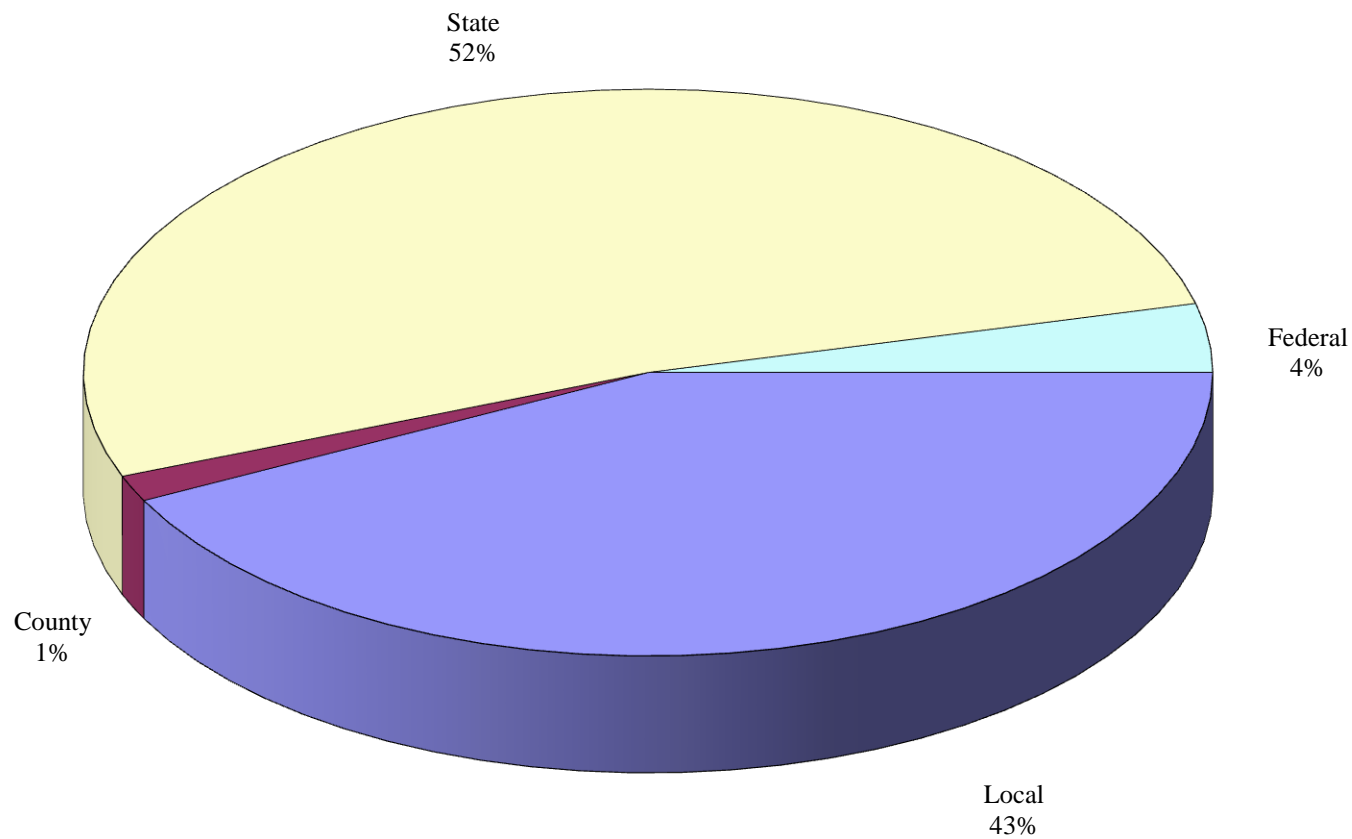
**Unified School District No. 254
Medicine Lodge, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds**



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Revenues

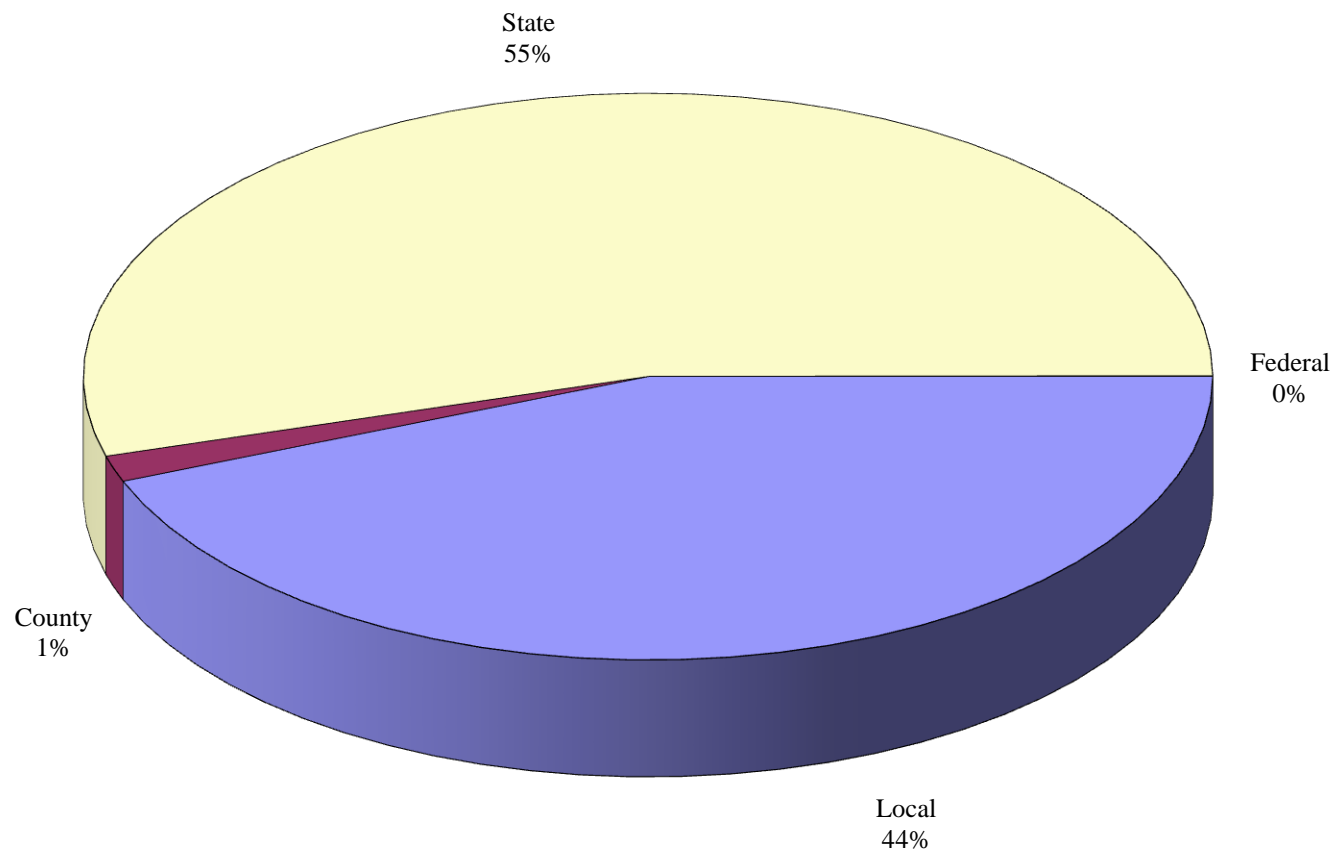


**Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Revenues**



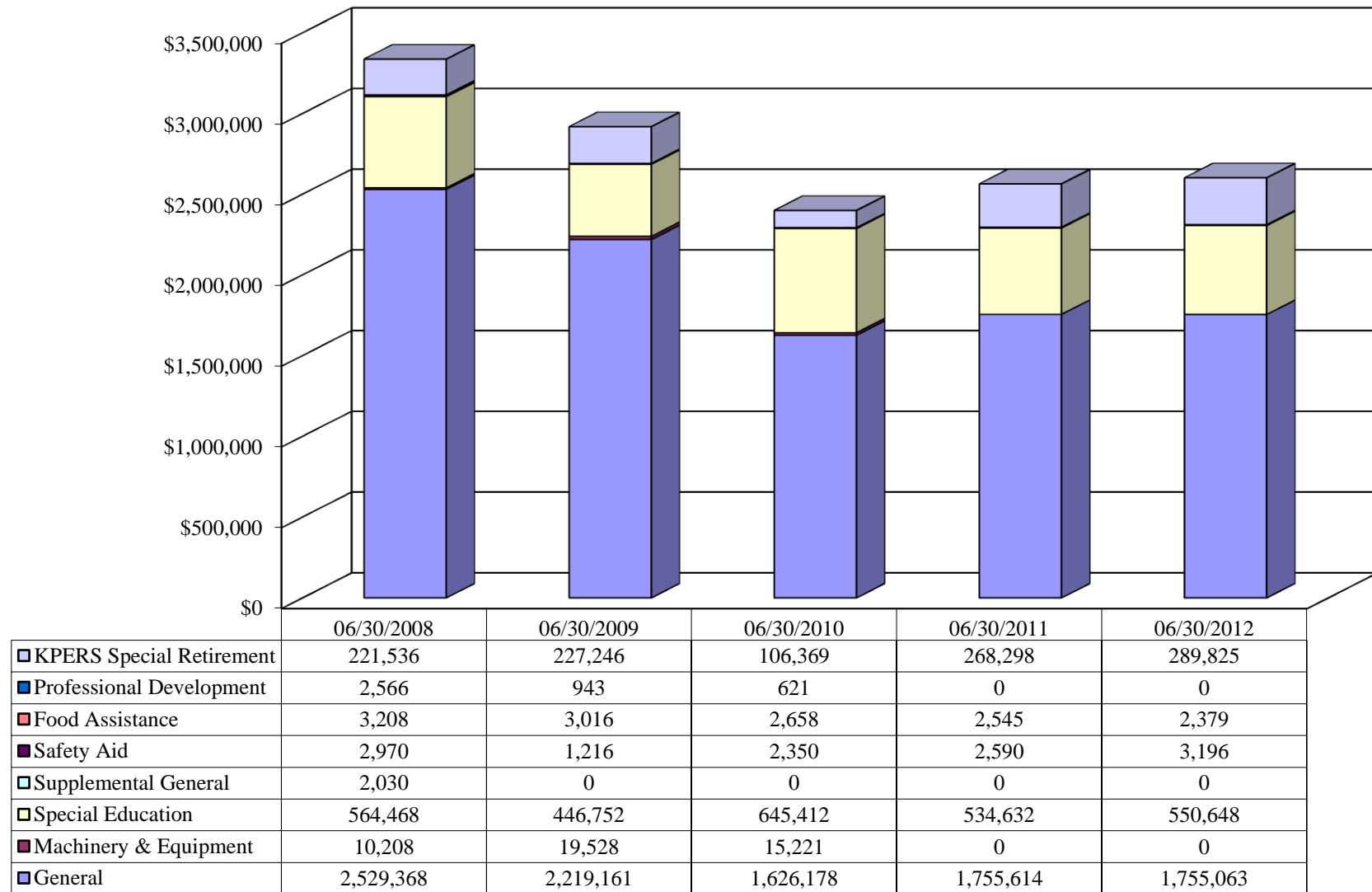
06/30/2011

**Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Revenues**

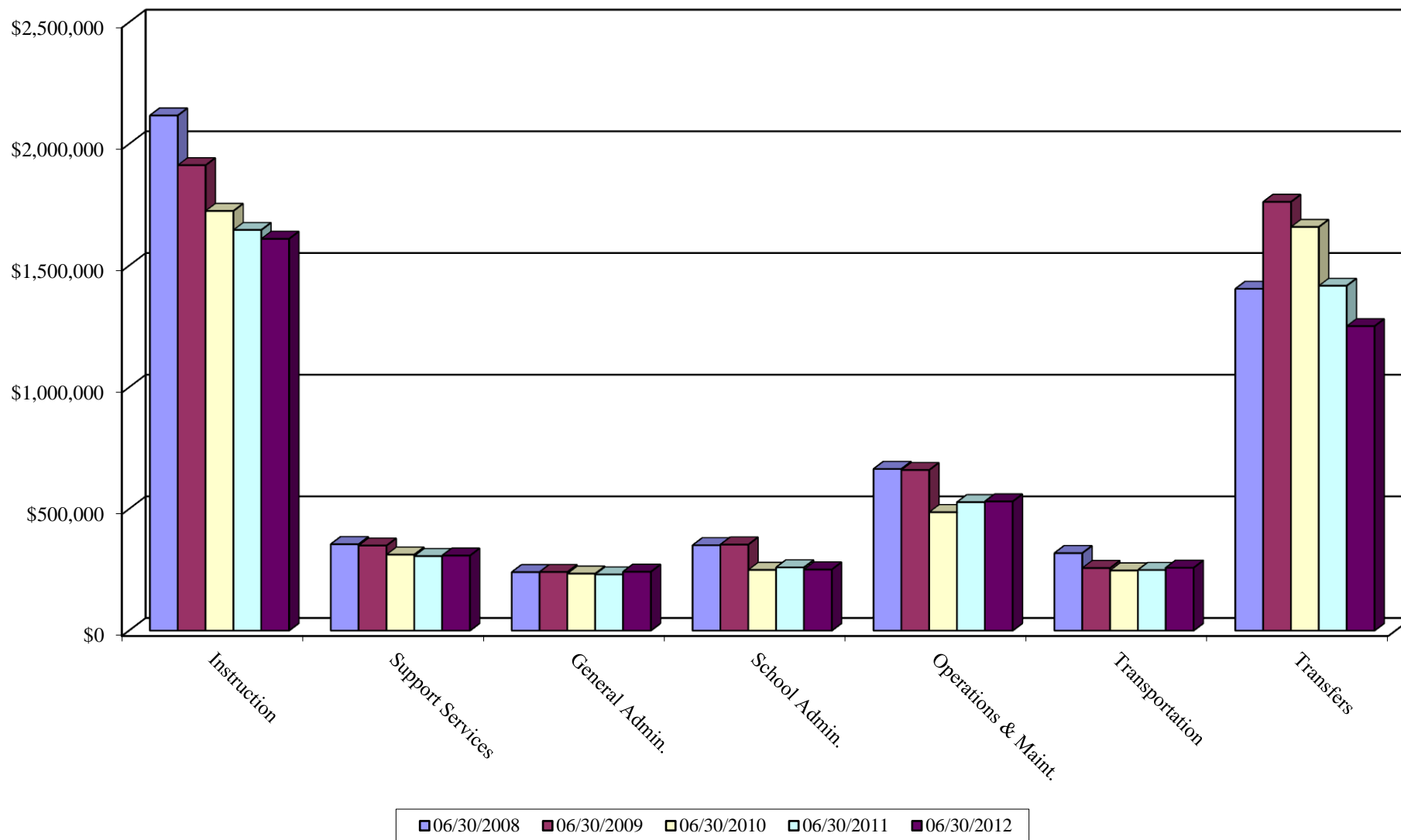


06/30/2012

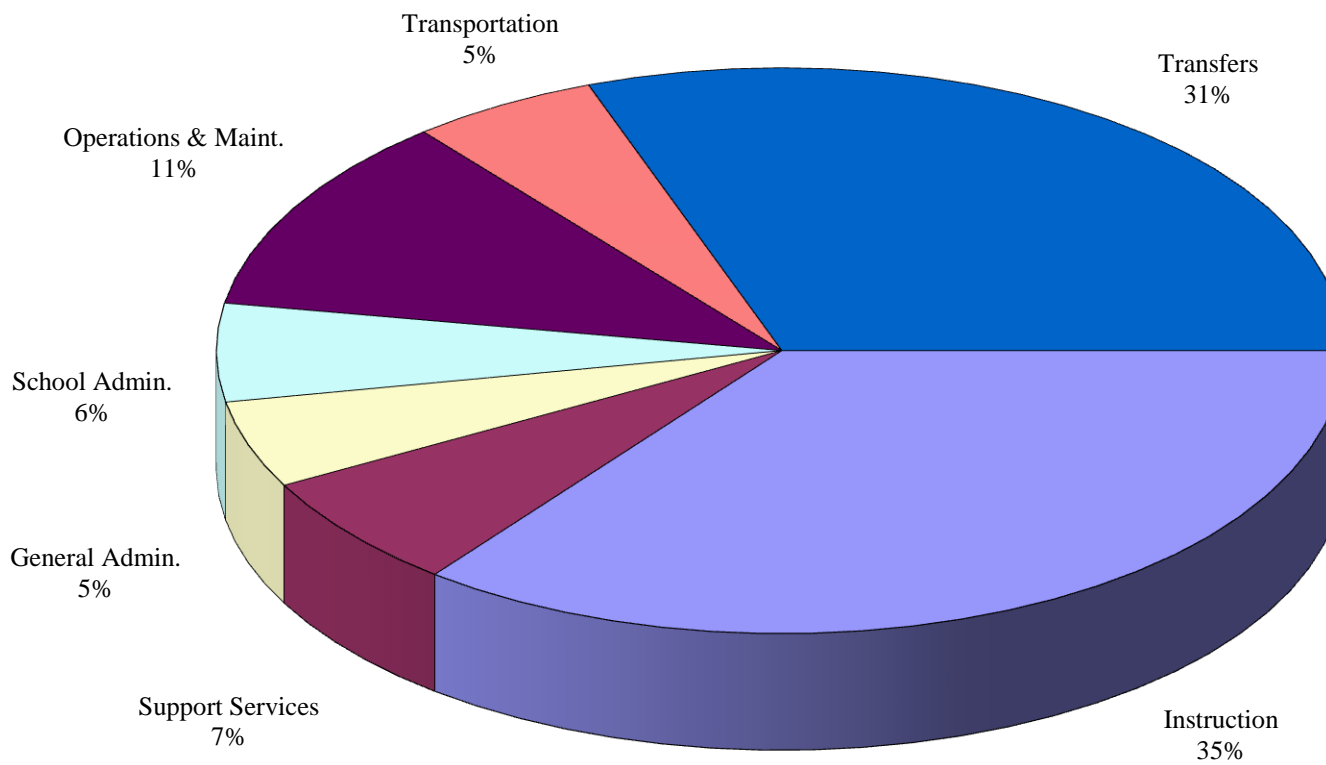
**Unified School District No. 254
Medicine Lodge, Kansas
State Aid**



**Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures**

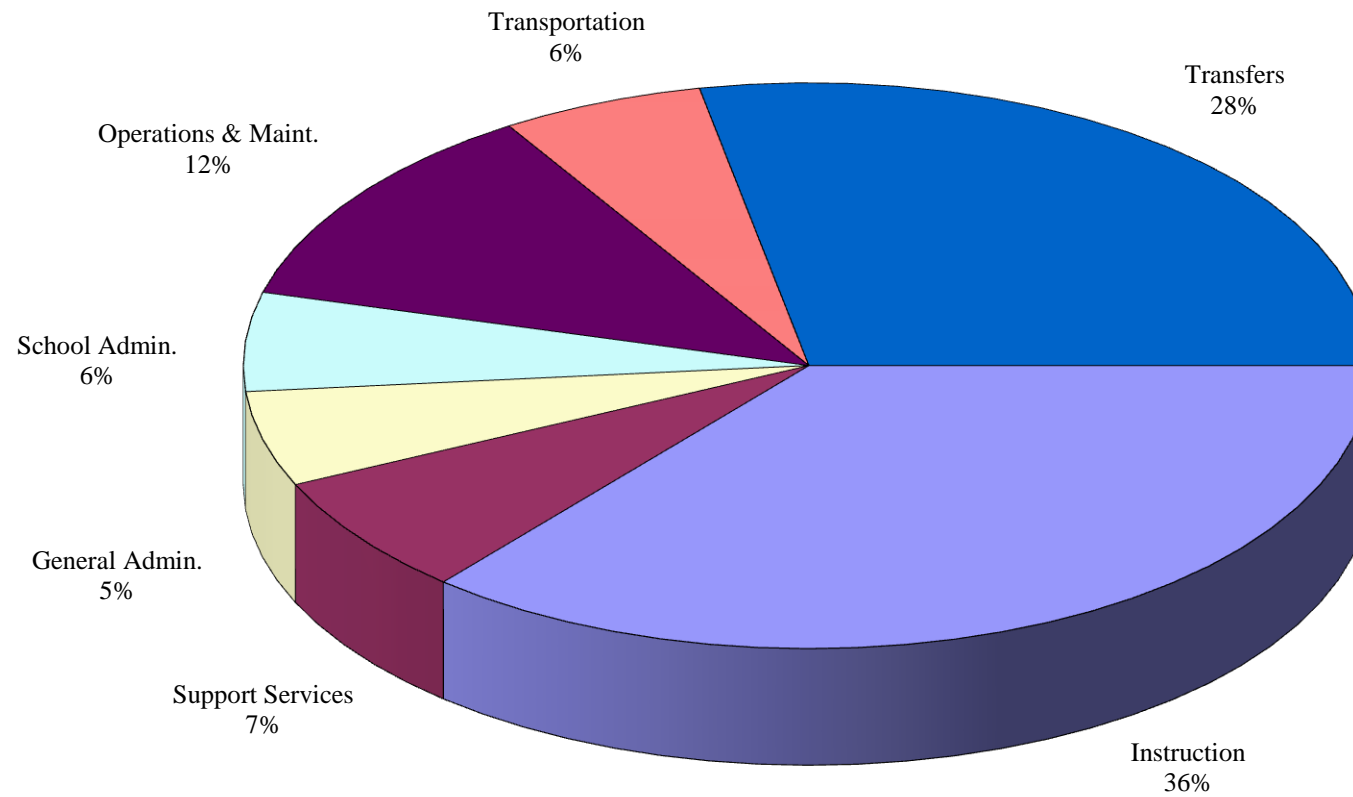


**Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures**



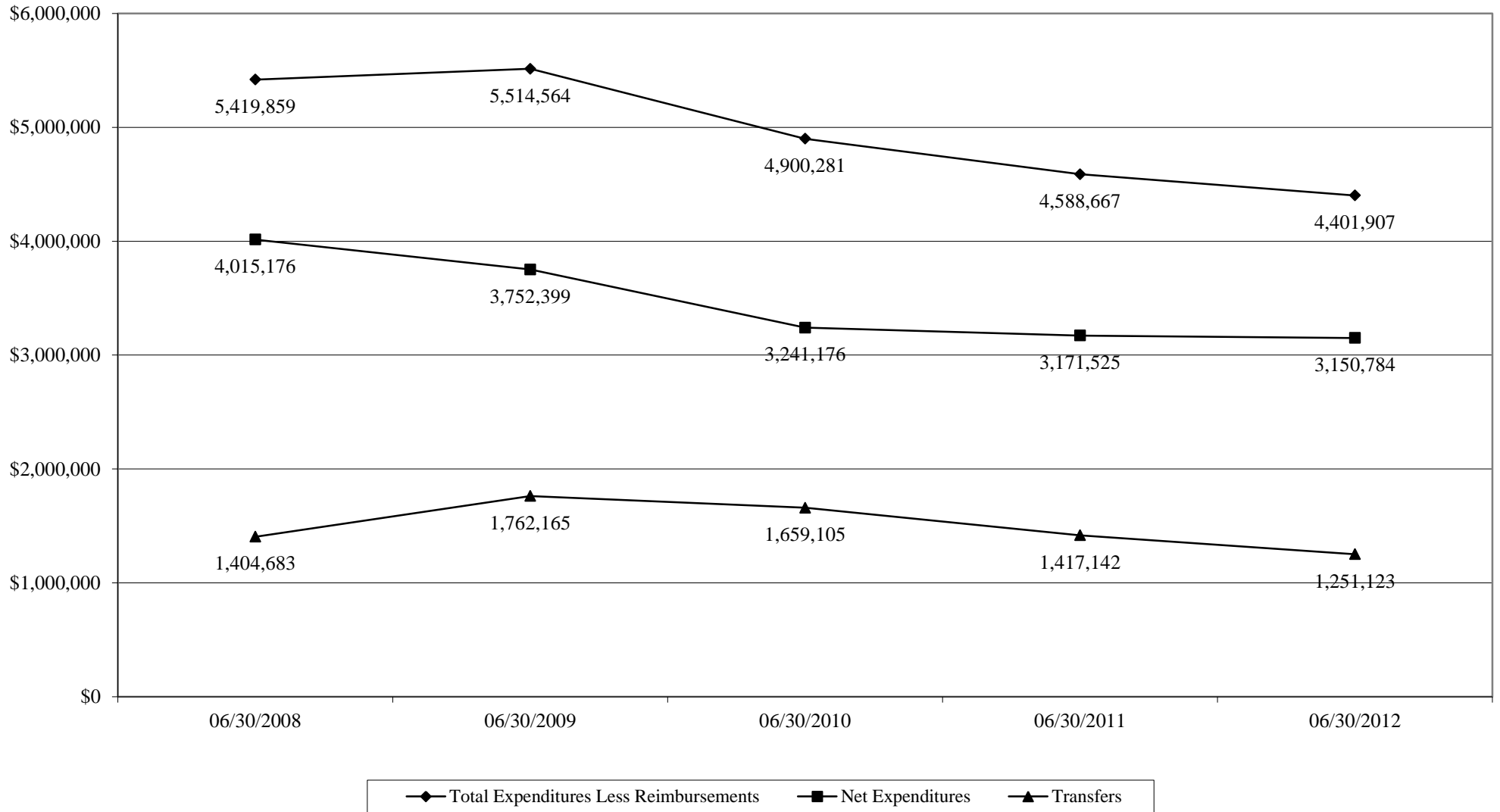
06/30/2011

**Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures**

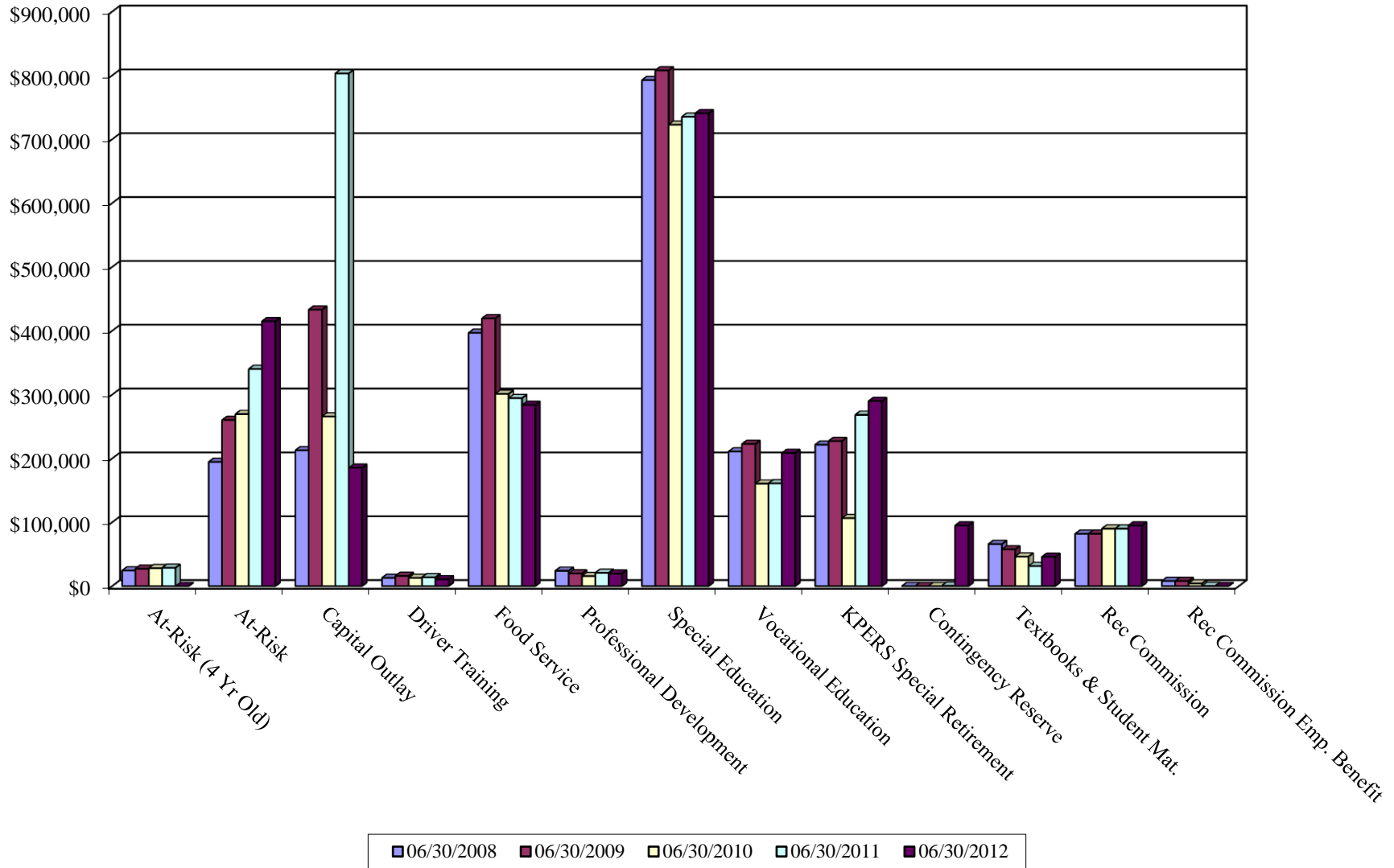


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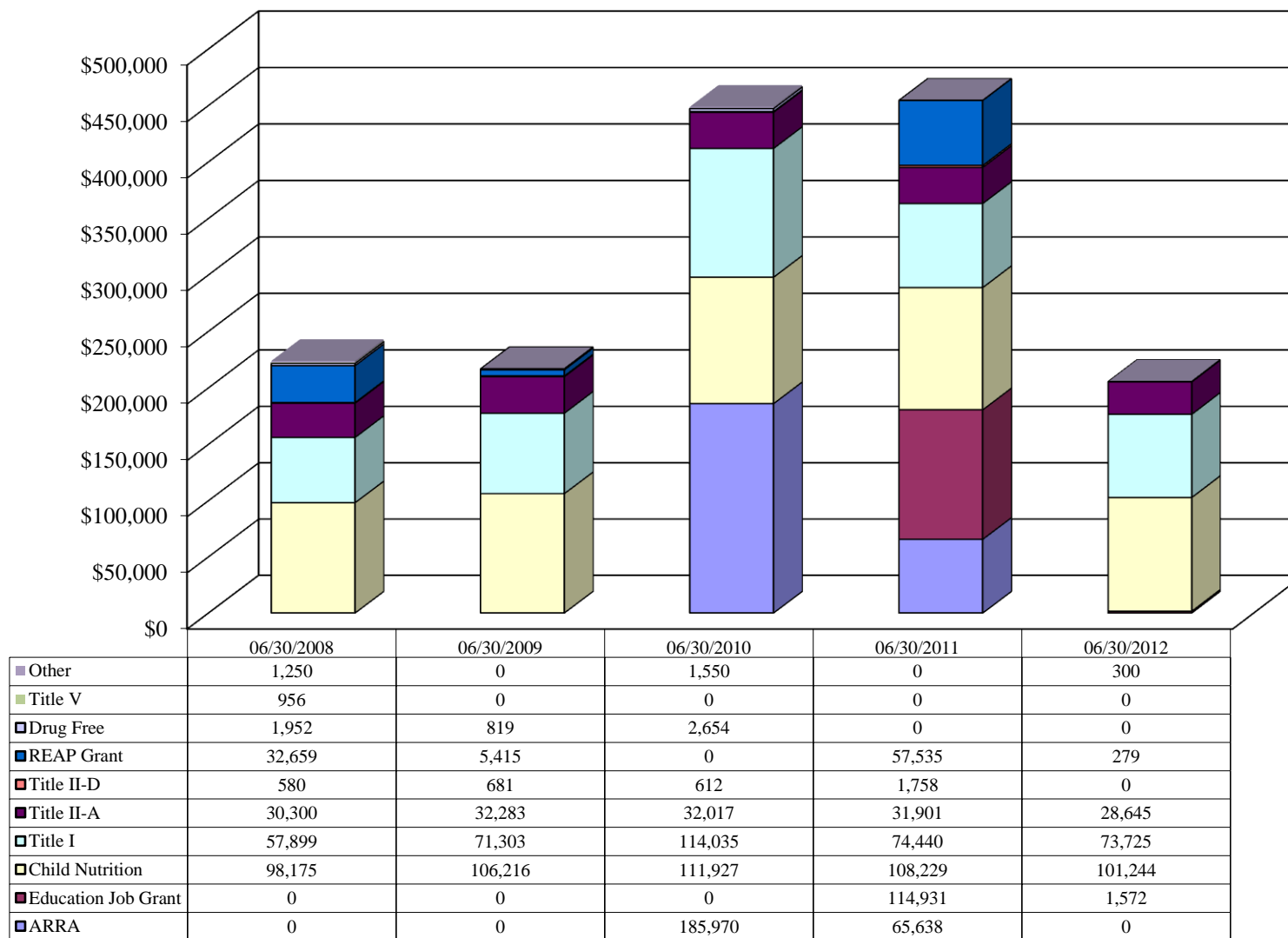
Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund Expenditures



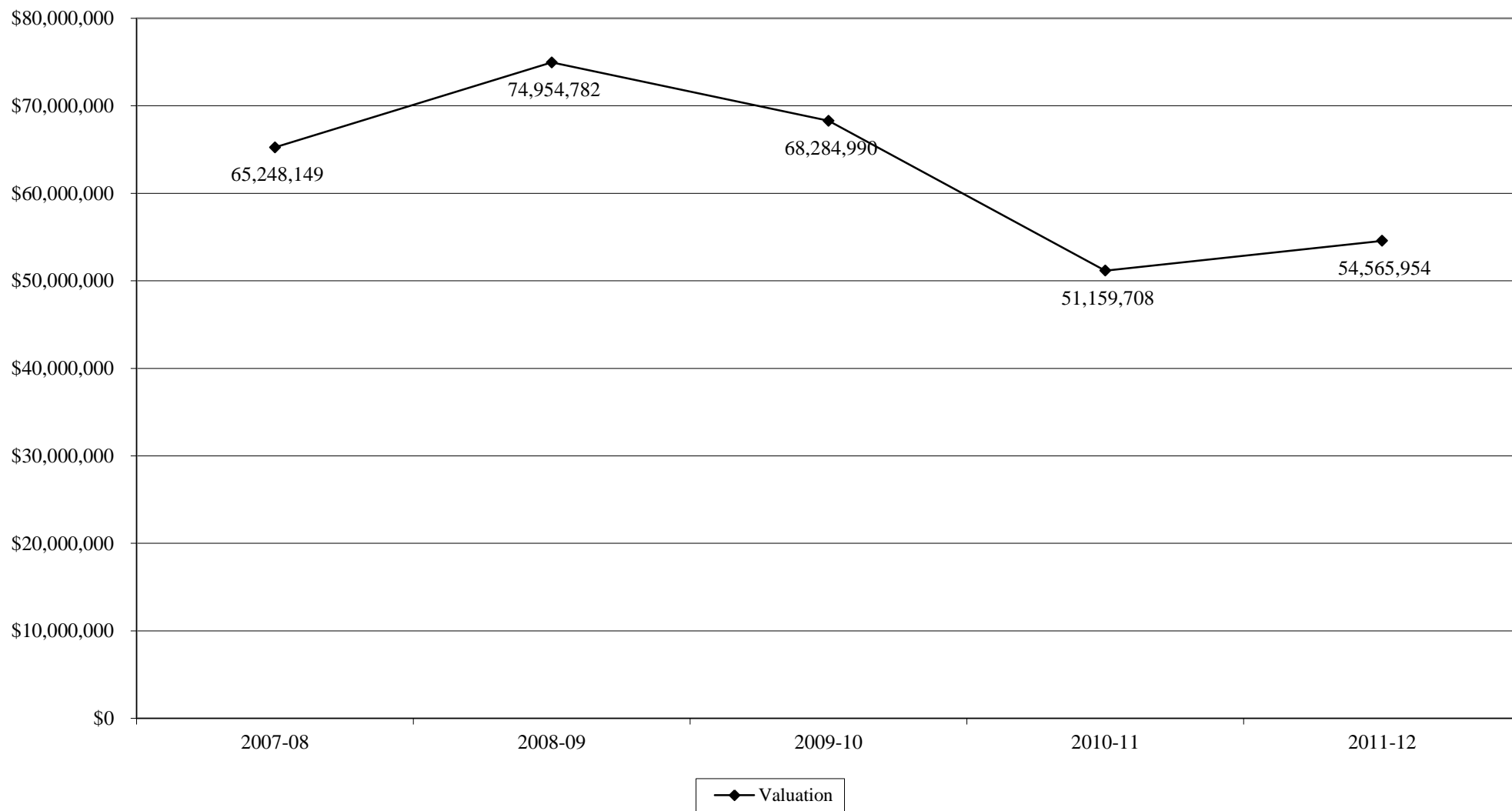
**Unified School District No. 254
Medicine Lodge, Kansas
Special Revenue Fund Expenditures - Selected Funds**



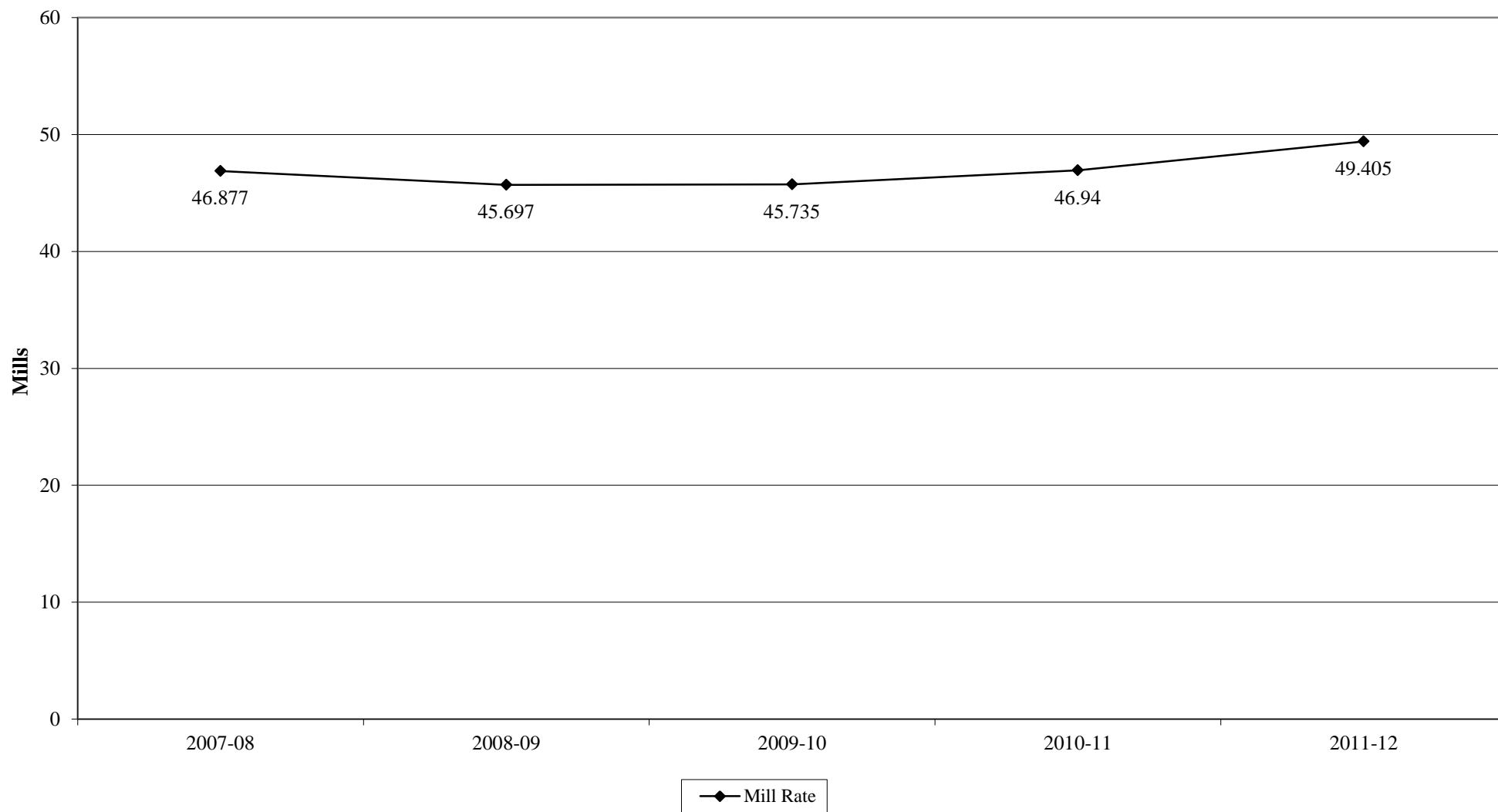
**Unified School District No. 254
Medicine Lodge, Kansas
Federal Aid**



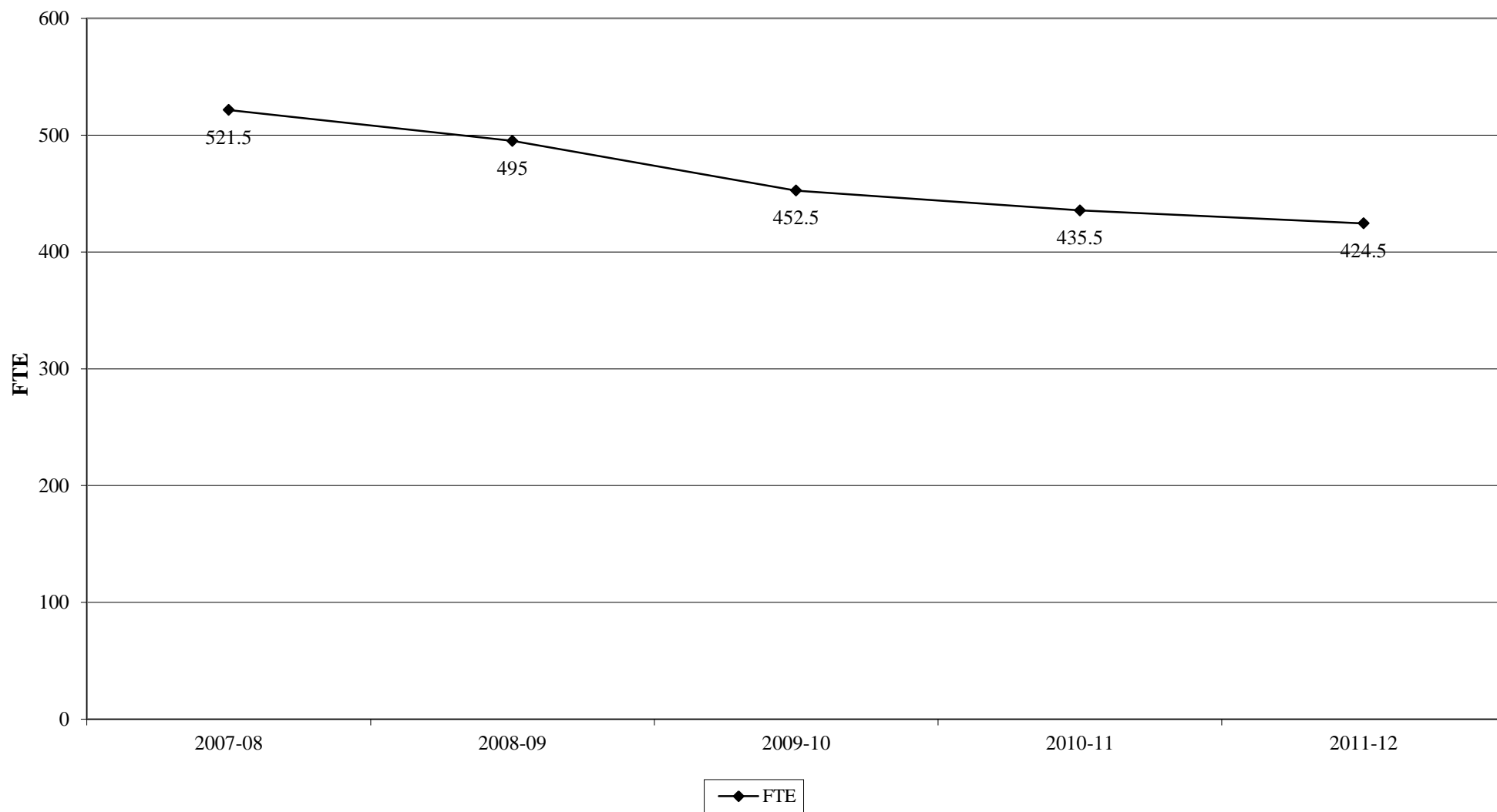
Unified School District No. 254
Medicine Lodge, Kansas
Valuation



Unified School District No. 254
Medicine Lodge, Kansas
Mill Rate



Unified School District No. 254
Medicine Lodge, Kansas
FTE



Unified School District No. 254
Medicine Lodge, Kansas
General & Supplemental General Fund
Expenditures per Pupil

