

UNIFIED SCHOOL DISTRICT NO. 303
Ness City, KS 67560

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS

Financial Statements
For the Year Ended June 30, 2012

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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. 303
Ness City, KS 67560

We have audited the accompanying primary government financial statements of Unified School District No. 303, Ness City, Kansas, as of and for the year ended June 30, 2012, 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, 2011 financial statements and, in our report dated October 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.

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. 303, Ness City, 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. 303, Ness City, 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 the primary government of Unified School District No. 303, Ness City, 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

October 10, 2012

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 10,497.46	\$ 0.00
Supplemental General Fund	107,718.65	0.00
Special Revenue Funds:		
At-Risk Fund	45,078.85	0.00
Capital Outlay Fund	818,257.74	0.00
Driver Training Fund	16,135.74	0.00
Food Service Fund	44,979.86	0.00
Professional Development Fund	34,452.65	0.00
Parent Education Fund	11,135.00	0.00
Special Education Fund	203,161.51	0.00
Vocational Education Fund	64,554.23	0.00
Gifts and Grants Fund	4,000.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	230,472.00	0.00
Textbook / Student Material Revolving Fund	31,535.26	0.00
Recreation Commission Fund	0.00	0.00
Recreation Commission Employee Benefit 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-A 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	0.00	0.00
District Activity Funds	11,350.68	0.00
Debt Service Fund:		
Bond & Interest Fund	58,995.38	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 1,692,325.01</u>	<u>\$ 0.00</u>

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

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
\$ 2,189,698.17	\$ 2,240,543.72	\$ (40,348.09)	\$ 412.28	\$ (39,935.81)
640,504.42	639,222.78	109,000.29	0.00	109,000.29
160,000.00	164,599.95	40,478.90	295.00	40,773.90
333,897.65	298,402.32	853,753.07	32,514.00	886,267.07
4,504.00	3,432.75	17,206.99	0.00	17,206.99
149,621.46	149,777.00	44,824.32	0.00	44,824.32
10,000.00	11,969.22	32,483.43	0.00	32,483.43
5,000.00	6,000.00	10,135.00	0.00	10,135.00
338,556.65	330,328.78	211,389.38	0.00	211,389.38
130,000.00	120,107.00	74,447.23	0.00	74,447.23
5,600.00	4,001.91	5,598.09	0.00	5,598.09
159,380.78	159,380.78	0.00	0.00	0.00
0.00	0.00	230,472.00	0.00	230,472.00
25,778.25	12,317.86	44,995.65	0.00	44,995.65
96,097.62	96,097.62	0.00	0.00	0.00
19,209.82	19,209.82	0.00	0.00	0.00
37,258.00	37,258.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
8,583.00	8,583.00	0.00	0.00	0.00
5,864.00	5,864.00	0.00	0.00	0.00
111.00	111.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
23,725.08	42,051.72	(18,326.64)	0.00	(18,326.64)
53,275.13	53,384.03	11,241.78	0.00	11,241.78
55.75	0.00	59,051.13	0.00	59,051.13
<u>\$ 4,396,720.78</u>	<u>\$ 4,402,643.26</u>	<u>\$ 1,686,402.53</u>	<u>\$ 33,221.28</u>	<u>\$ 1,719,623.81</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Balance to be accounted for:	<u>\$ 1,719,623.81</u>
Composition of Cash:	
Petty Cash Account:	
Checking Account - First State Bank, Ness City, Kansas (Reconciled)	\$ 1,500.00
Other Board Accounts:	
NOW Account - First State Bank, Ness City, Kansas	1,550,836.04
Plus Deposits in Transit	5,335.00
Less Outstanding Checks	(249,289.01)
Certificates of Deposit - First State Bank, Ness City, Kansas	400,000.00
Activity Fund Accounts:	
Checking Account - First State Bank, Ness City, Kansas	
Elementary School (Reconciled)	3,136.09
NOW Account - First State Bank, Ness City, Kansas	
High School (Reconciled)	<u>36,978.40</u>
Total Cash	1,748,496.52
Total Agency Fund per Statement 4	<u>(28,872.71)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 1,719,623.81</u>

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 2,321,402.00	\$ (80,996.00)
Supplemental General Fund	700,000.00	0.00
Special Revenue Funds:		
At-Risk Fund	200,000.00	XXXXXXXXXX
Capital Outlay Fund	625,000.00	XXXXXXXXXX
Driver Training Fund	6,495.00	XXXXXXXXXX
Food Service Fund	152,900.00	XXXXXXXXXX
Professional Development Fund	14,500.00	XXXXXXXXXX
Parent Education Fund	6,000.00	XXXXXXXXXX
Special Education Fund	347,750.00	XXXXXXXXXX
Vocational Education Fund	126,750.00	XXXXXXXXXX
KPERs Special Retirement Fund	163,750.00	XXXXXXXXXX
Recreation Commission Fund	101,000.00	XXXXXXXXXX
Recreation Commission Employee Benefit Fund	28,600.00	XXXXXXXXXX
Debt Service Fund:		
Bond & Interest Fund	0.00	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)
\$ 137.72	\$ 2,240,543.72	\$ 2,240,543.72	\$ 0.00
0.00	700,000.00	639,222.78	(60,777.22)
0.00	200,000.00	164,599.95	(35,400.05)
0.00	625,000.00	298,402.32	(326,597.68)
0.00	6,495.00	3,432.75	(3,062.25)
0.00	152,900.00	149,777.00	(3,123.00)
0.00	14,500.00	11,969.22	(2,530.78)
0.00	6,000.00	6,000.00	0.00
0.00	347,750.00	330,328.78	(17,421.22)
0.00	126,750.00	120,107.00	(6,643.00)
0.00	163,750.00	159,380.78	(4,369.22)
0.00	101,000.00	96,097.62	(4,902.38)
0.00	28,600.00	19,209.82	(9,390.18)
0.00	0.00	0.00	0.00

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 728,023.55	\$ 803,375.89	\$ 773,850.00	\$ 29,525.89
Delinquent Tax	11,969.43	5,623.52	1,437.00	4,186.52
Mineral Tax	56,550.42	59,215.04	12,000.00	47,215.04
Local Sources:				
Reimbursements	0.00	137.72	0.00	137.72
State Aid:				
Equalization Aid	1,268,633.00	1,095,605.00	1,208,805.00	(113,200.00)
Special Education Aid	205,211.00	224,691.00	252,066.00	(27,375.00)
Federal Aid:				
ARRA	40,148.00	0.00	0.00	0.00
Education Jobs Grant	70,298.00	1,050.00	0.00	1,050.00
Operating Transfer:				
From Contingency Reserve	0.00	0.00	53,402.00	(53,402.00)
Total Cash Receipts	<u>2,380,833.40</u>	<u>2,189,698.17</u>	<u>\$ 2,301,560.00</u>	<u>\$ (111,861.83)</u>
Expenditures				
Instruction	954,416.23	960,173.37	956,500.00	3,673.37
Student Support Services	64,075.62	43,589.28	68,000.00	(24,410.72)
Instructional Support Staff	130,591.91	75,101.77	100,400.00	(25,298.23)
General Administration	161,447.91	167,078.32	167,500.00	(421.68)
School Administration	171,035.08	181,569.34	176,400.00	5,169.34
Operations & Maintenance	274,818.36	284,116.08	303,350.00	(19,233.92)
Vehicle Operating Services	98,010.91	106,159.96	104,850.00	1,309.96
Vehicle & Maintenance Services	31,793.30	15,559.75	32,750.00	(17,190.25)
Other Student Transportation Services	1,577.31	1,481.12	1,600.00	(118.88)
Other Supplemental Service	66,277.37	75,989.18	68,400.00	7,589.18
Operating Transfers	267,211.00	329,725.55	341,652.00	(11,926.45)
Adjustment to Comply with Legal Max			(80,996.00)	80,996.00
Legal General Fund Budget	2,221,255.00	2,240,543.72	2,240,406.00	137.72
Adjustment for Qualifying Budget Credits			137.72	(137.72)
Total Expenditures	<u>2,221,255.00</u>	<u>2,240,543.72</u>	<u>\$ 2,240,543.72</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	159,578.40	(50,845.55)		
Unencumbered Cash, Beginning	(149,080.94)	10,497.46		
Unencumbered Cash, Ending	<u>\$ 10,497.46</u>	<u>\$ (40,348.09)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 493,404.53	\$ 593,981.60	\$ 547,759.00	\$ 46,222.60
Delinquent Tax	7,867.26	4,289.23	974.00	3,315.23
MV / 16-20M tax	35,670.76	41,675.54	38,179.00	3,496.54
Recreational Vehicle Tax	487.07	558.05	552.00	6.05
Total Cash Receipts	<u>537,429.62</u>	<u>640,504.42</u>	<u>\$ 587,464.00</u>	<u>\$ 53,040.42</u>
Expenditures				
Instruction:				
Salaries	101,766.81	59,947.18	120,000.00	(60,052.82)
Other Purchased Services	20,686.64	0.00	0.00	0.00
Supplies	31,400.08	49,451.38	47,000.00	2,451.38
Property (Equip & Furn)	0.00	211.21	0.00	211.21
General Administration:				
Other Purchased Services	0.00	0.00	20,000.00	(20,000.00)
School Administration:				
Purchased Professional Services	4,799.00	4,180.50	6,600.00	(2,419.50)
Operations & Maintenance:				
Purchased Property Services	24,287.64	58,723.91	66,000.00	(7,276.09)
Supplies	16,219.52	39,554.14	25,000.00	14,554.14
Property (Equip & Furn)	2,011.87	2,154.46	6,600.00	(4,445.54)
Vehicle Operating Services:				
Other Purchased Services	65.50	0.00	200.00	(200.00)
Operating Transfers:				
To At-Risk	140,000.00	160,000.00	150,000.00	10,000.00
To Food Service	15,000.00	10,000.00	18,000.00	(8,000.00)
To Professional Development	9,000.00	10,000.00	12,500.00	(2,500.00)
To Parent Education	6,000.00	5,000.00	0.00	5,000.00
To Summer School	0.00	0.00	4,000.00	(4,000.00)
To Special Education	98,000.00	110,000.00	105,000.00	5,000.00
To Vocational Education	123,000.00	130,000.00	119,100.00	10,900.00
Total Expenditures	<u>592,237.06</u>	<u>639,222.78</u>	<u>\$ 700,000.00</u>	<u>\$ (60,777.22)</u>
Receipts Over (Under) Expenditures	(54,807.44)	1,281.64		
Unencumbered Cash, Beginning	<u>162,526.09</u>	<u>107,718.65</u>		
Unencumbered Cash, Ending	<u>\$ 107,718.65</u>	<u>\$ 109,000.29</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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		Variance Over (Under)
	Actual	Actual	Budget	
Cash Receipts				
Operating Transfers:				
From General	\$ 0.00	\$ 0.00	\$ 89,586.00	\$ (89,586.00)
From Supplemental General	<u>140,000.00</u>	<u>160,000.00</u>	<u>150,000.00</u>	<u>10,000.00</u>
Total Cash Receipts	<u>140,000.00</u>	<u>160,000.00</u>	<u>\$ 239,586.00</u>	<u>\$ (79,586.00)</u>
Expenditures				
Instruction:				
Salaries	128,159.89	146,742.47	136,000.00	10,742.47
Employee Benefits	11,393.43	6,003.78	12,100.00	(6,096.22)
Supplies	0.00	10,953.70	1,900.00	9,053.70
Other	<u>450.00</u>	<u>900.00</u>	<u>50,000.00</u>	<u>(49,100.00)</u>
Total Expenditures	<u>140,003.32</u>	<u>164,599.95</u>	<u>\$ 200,000.00</u>	<u>\$ (35,400.05)</u>
Receipts Over (Under) Expenditures	(3.32)	(4,599.95)		
Unencumbered Cash, Beginning	<u>45,082.17</u>	<u>45,078.85</u>		
Unencumbered Cash, Ending	<u>\$ 45,078.85</u>	<u>\$ 40,478.90</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 150,011.72	\$ 190,150.33	\$ 180,640.00	\$ 9,510.33
Delinquent Tax	2,537.09	1,416.18	297.00	1,119.18
MV / 16-20M tax	11,337.45	11,889.40	10,964.00	925.40
Recreational Vehicle Tax	155.80	160.78	158.00	2.78
Local Sources:				
Interest on Idle Funds	12,398.72	7,131.95	0.00	7,131.95
Other Revenue from Local Sources	64,854.97	18,114.46	0.00	18,114.46
Operating Transfer:				
From General	<u>62,000.00</u>	<u>105,034.55</u>	<u>0.00</u>	<u>105,034.55</u>
Total Cash Receipts	<u>303,295.75</u>	<u>333,897.65</u>	<u>\$ 192,059.00</u>	<u>\$ 141,838.65</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	9,766.77	9,369.10	50,000.00	(40,630.90)
Instructional Support Staff:				
Property (Equip & Furn)	5,188.00	3,283.00	30,000.00	(26,717.00)
General Administration:				
Property (Equip & Furn)	1,209.53	3,766.48	25,000.00	(21,233.52)
Operations & Maintenance:				
Property (Equip & Furn)	9,375.05	50,854.04	60,000.00	(9,145.96)
Transportation:				
Property (Equip & Buses)	149,517.00	48,851.56	100,000.00	(51,148.44)
Facility Acquis, & Constr, Services:				
Site Improvement Services	10,932.63	89,464.85	150,000.00	(60,535.15)
Architectural & Engineering Svcs.	0.00	2,740.19	0.00	2,740.19
Building Improvements	0.00	90,073.10	110,000.00	(19,926.90)
Other	<u>208,632.55</u>	<u>0.00</u>	<u>100,000.00</u>	<u>(100,000.00)</u>
Total Expenditures	<u>394,621.53</u>	<u>298,402.32</u>	<u>\$ 625,000.00</u>	<u>\$ (326,597.68)</u>
Receipts Over (Under) Expenditures	(91,325.78)	35,495.33		
Unencumbered Cash, Beginning	<u>909,583.52</u>	<u>818,257.74</u>		
Unencumbered Cash, Ending	<u>\$ 818,257.74</u>	<u>\$ 853,753.07</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 2,700.00	\$ 3,000.00	\$ 2,500.00	\$ 500.00
State Aid:				
State Safety Aid	<u>1,776.00</u>	<u>1,504.00</u>	<u>1,258.00</u>	<u>246.00</u>
Total Cash Receipts	<u>4,476.00</u>	<u>4,504.00</u>	<u>\$ 3,758.00</u>	<u>\$ 746.00</u>
Expenditures				
Instruction:				
Salaries	4,050.00	2,700.00	5,000.00	(2,300.00)
Employee Benefits	332.51	251.69	430.00	(178.31)
Supplies	46.00	52.00	65.00	(13.00)
Vehicle Operations & Maintenance:				
Motor Fuel	<u>671.27</u>	<u>429.06</u>	<u>1,000.00</u>	<u>(570.94)</u>
Total Expenditures	<u>5,099.78</u>	<u>3,432.75</u>	<u>\$ 6,495.00</u>	<u>\$ (3,062.25)</u>
Receipts Over (Under) Expenditures	(623.78)	1,071.25		
Unencumbered Cash, Beginning	<u>16,759.52</u>	<u>16,135.74</u>		
Unencumbered Cash, Ending	<u>\$ 16,135.74</u>	<u>\$ 17,206.99</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources:				
Food Sales	\$ 66,315.81	\$ 65,324.64	\$ 69,357.00	\$ (4,032.36)
Other Revenue from Local Sources	66.00	48.00	0.00	48.00
State Aid:				
State Food Assistance	1,778.74	1,839.34	1,433.00	406.34
Federal Aid:				
Child Nutrition Program	55,360.94	72,409.48	55,359.00	17,050.48
Operating Transfers:				
From Supplemental General	<u>15,000.00</u>	<u>10,000.00</u>	<u>18,000.00</u>	<u>(8,000.00)</u>
Total Cash Receipts	<u>138,521.49</u>	<u>149,621.46</u>	<u>\$ 144,149.00</u>	<u>\$ 5,472.46</u>
Expenditures				
Operations & Maintenance:				
Purchased Property Services	864.15	489.75	2,800.00	(2,310.25)
Property (Equip & Furn)	109.00	0.00	100.00	(100.00)
Food Service Operation:				
Salaries	51,138.13	50,099.34	53,500.00	(3,400.66)
Employee Benefits	8,692.14	8,532.06	9,200.00	(667.94)
Food & Supplies	76,927.63	86,874.62	84,000.00	2,874.62
Property (Equip & Furn)	0.00	1,816.38	3,000.00	(1,183.62)
Other	<u>265.94</u>	<u>1,964.85</u>	<u>300.00</u>	<u>1,664.85</u>
Total Expenditures	<u>137,996.99</u>	<u>149,777.00</u>	<u>\$ 152,900.00</u>	<u>\$ (3,123.00)</u>
Receipts Over (Under) Expenditures	524.50	(155.54)		
Unencumbered Cash, Beginning	<u>44,455.36</u>	<u>44,979.86</u>		
Unencumbered Cash, Ending	<u>\$ 44,979.86</u>	<u>\$ 44,824.32</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfer:				
From Supplemental General	\$ 9,000.00	\$ 10,000.00	\$ 12,500.00	\$ (2,500.00)
Total Cash Receipts	<u>9,000.00</u>	<u>10,000.00</u>	<u>\$ 12,500.00</u>	<u>\$ (2,500.00)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	2,840.00	8,275.50	4,000.00	4,275.50
Other Purchased Services	4,820.90	2,103.66	8,000.00	(5,896.34)
Supplies	0.00	25.00	1,000.00	(975.00)
Other	<u>998.22</u>	<u>1,565.06</u>	<u>1,500.00</u>	<u>65.06</u>
Total Expenditures	<u>8,659.12</u>	<u>11,969.22</u>	<u>\$ 14,500.00</u>	<u>\$ (2,530.78)</u>
Receipts Over (Under) Expenditures	340.88	(1,969.22)		
Unencumbered Cash, Beginning	<u>34,111.77</u>	<u>34,452.65</u>		
Unencumbered Cash, Ending	<u>\$ 34,452.65</u>	<u>\$ 32,483.43</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
PARENT 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				
Operating Transfer:				
From Supplemental General	\$ 6,000.00	\$ 5,000.00	\$ 0.00	\$ 5,000.00
Total Cash Receipts	<u>6,000.00</u>	<u>5,000.00</u>	<u>\$ 0.00</u>	<u>\$ 5,000.00</u>
Expenditures				
Student Support Services:				
Payment to Co-ops/Interlocal	<u>6,000.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>
Total Expenditures	<u>6,000.00</u>	<u>6,000.00</u>	<u>\$ 6,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	0.00	(1,000.00)		
Unencumbered Cash, Beginning	<u>11,135.00</u>	<u>11,135.00</u>		
Unencumbered Cash, Ending	<u>\$ 11,135.00</u>	<u>\$ 10,135.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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			Variance
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources:				
Other Revenue from Local Sources	\$ 14,177.04	\$ 3,865.65	\$ 0.00	\$ 3,865.65
Operating Transfers:				
From General	205,211.00	224,691.00	252,066.00	(27,375.00)
From Supplemental General	<u>98,000.00</u>	<u>110,000.00</u>	<u>105,000.00</u>	<u>5,000.00</u>
Total Cash Receipts	<u>317,388.04</u>	<u>338,556.65</u>	<u>\$ 357,066.00</u>	<u>\$ (18,509.35)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	97,790.56	101,621.52	101,622.00	(0.48)
Flow-thru	205,644.49	217,681.00	232,066.00	(14,385.00)
Operations & Maintenance:				
Purchased Property Services	571.15	577.90	640.00	(62.10)
Heating	1,615.71	1,548.40	2,000.00	(451.60)
Electricity	1,903.08	912.28	2,000.00	(1,087.72)
Vehicle Operating Services:				
Salaries	5,491.97	3,522.00	5,000.00	(1,478.00)
Employee Benefits	441.88	332.14	422.00	(89.86)
Purchased Property Services	0.00	457.00	0.00	457.00
Other Purchased Services	0.00	1,568.00	0.00	1,568.00
Supplies	<u>3,617.64</u>	<u>2,108.54</u>	<u>4,000.00</u>	<u>(1,891.46)</u>
Total Expenditures	<u>317,076.48</u>	<u>330,328.78</u>	<u>\$ 347,750.00</u>	<u>\$ (17,421.22)</u>
Receipts Over (Under) Expenditures	311.56	8,227.87		
Unencumbered Cash, Beginning	<u>202,849.95</u>	<u>203,161.51</u>		
Unencumbered Cash, Ending	<u>\$ 203,161.51</u>	<u>\$ 211,389.38</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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 Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Operating Transfer:				
From Supplemental General	\$ 123,000.00	\$ 130,000.00	\$ 119,100.00	\$ 10,900.00
Total Cash Receipts	<u>123,000.00</u>	<u>130,000.00</u>	<u>\$ 119,100.00</u>	<u>\$ 10,900.00</u>
Expenditures				
Instruction:				
Salaries	100,461.15	102,000.00	102,000.00	0.00
Employee Benefits	8,852.97	10,898.67	9,300.00	1,598.67
Supplies	8,283.47	1,926.40	9,250.00	(7,323.60)
Property (Equip & Furn)	2,871.17	993.45	3,000.00	(2,006.55)
Instructional Support Staff:				
Other Purchased Services	1,059.60	3,638.00	1,200.00	2,438.00
Supplies	369.00	0.00	1,000.00	(1,000.00)
Operations & Maintenance:				
Purchased Property Services	<u>764.73</u>	<u>650.48</u>	<u>1,000.00</u>	<u>(349.52)</u>
Total Expenditures	<u>122,662.09</u>	<u>120,107.00</u>	<u>\$ 126,750.00</u>	<u>\$ (6,643.00)</u>
Receipts Over (Under) Expenditures	337.91	9,893.00		
Unencumbered Cash, Beginning	<u>64,216.32</u>	<u>64,554.23</u>		
Unencumbered Cash, Ending	<u>\$ 64,554.23</u>	<u>\$ 74,447.23</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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		
Other Revenue from Local Sources	\$ 2,000.00	\$ 5,600.00
Total Cash Receipts	<u>2,000.00</u>	<u>5,600.00</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	<u>0.00</u>	<u>4,001.91</u>
Total Expenditures	<u>0.00</u>	<u>4,001.91</u>
Receipts Over (Under) Expenditures	2,000.00	1,598.09
Unencumbered Cash, Beginning	<u>2,000.00</u>	<u>4,000.00</u>
Unencumbered Cash, Ending	<u><u>\$ 4,000.00</u></u>	<u><u>\$ 5,598.09</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 142,833.58	\$ 159,380.78	\$ 163,750.00	\$ (4,369.22)
Total Cash Receipts	<u>142,833.58</u>	<u>159,380.78</u>	<u>\$ 163,750.00</u>	<u>\$ (4,369.22)</u>
Expenditures				
Instruction:				
Employee Benefits	95,950.13	102,146.53	111,000.00	(8,853.47)
Student Support Services:				
Employee Benefits	3,762.98	3,844.82	4,000.00	(155.18)
Instructional Support Staff:				
Employee Benefits	2,421.67	2,799.79	3,000.00	(200.21)
General Administration:				
Employee Benefits	8,019.79	9,795.09	9,750.00	45.09
School Administration:				
Employee Benefits	12,582.58	16,045.10	12,000.00	4,045.10
Other Supplemental Services:				
Employee Benefits	4,038.34	5,003.42	5,500.00	(496.58)
Operations & Maintenance:				
Employee Benefits	8,695.24	10,663.82	11,000.00	(336.18)
Student Transportation Services:				
Employee Benefits	2,103.80	2,635.23	2,500.00	135.23
Food Service:				
Employee Benefits	<u>5,259.05</u>	<u>6,446.98</u>	<u>5,000.00</u>	<u>1,446.98</u>
Total Expenditures	<u>142,833.58</u>	<u>159,380.78</u>	<u>\$ 163,750.00</u>	<u>\$ (4,369.22)</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. 303, NESS CITY, 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		
None	0.00	0.00
Total Expenditures	0.00	0.00
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	230,472.00	230,472.00
Unencumbered Cash, Ending	\$ 230,472.00	\$ 230,472.00

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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		
Other Revenue from Local Sources:		
Rental Fees	\$ 10,224.50	\$ 12,690.30
Fines	197.48	349.28
Miscellaneous	<u>16,086.80</u>	<u>12,738.67</u>
Total Cash Receipts	<u>26,508.78</u>	<u>25,778.25</u>
Expenditures		
Instruction:		
Supplies	<u>15,106.91</u>	<u>12,317.86</u>
Total Expenditures	<u>15,106.91</u>	<u>12,317.86</u>
Receipts Over (Under) Expenditures	11,401.87	13,460.39
Unencumbered Cash, Beginning	<u>20,133.39</u>	<u>31,535.26</u>
Unencumbered Cash, Ending	<u><u>\$ 31,535.26</u></u>	<u><u>\$ 44,995.65</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 72,601.79	\$ 88,776.01	\$ 84,321.00	\$ 4,455.01
Delinquent Tax	1,367.22	736.31	143.00	593.31
MV / 16-20M tax	6,081.44	6,499.00	5,918.00	581.00
Recreational Vehicle Tax	<u>83.29</u>	<u>86.30</u>	<u>86.00</u>	<u>0.30</u>
Total Cash Receipts	<u>80,133.74</u>	<u>96,097.62</u>	<u>\$ 90,468.00</u>	<u>\$ 5,629.62</u>
Expenditures				
Community Service Operations	<u>165,371.31</u>	<u>96,097.62</u>	<u>101,000.00</u>	<u>(4,902.38)</u>
Total Expenditures	<u>165,371.31</u>	<u>96,097.62</u>	<u>\$ 101,000.00</u>	<u>\$ (4,902.38)</u>
Receipts Over (Under) Expenditures	(85,237.57)	0.00		
Unencumbered Cash, Beginning	<u>85,237.57</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. 303, NESS CITY, 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		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 16,015.04	\$ 17,807.61	\$ 16,894.00	\$ 913.61
Delinquent Tax	195.35	132.40	31.00	101.40
MV / 16-20M tax	789.63	1,252.86	1,160.00	92.86
Recreational Vehicle Tax	<u>10.55</u>	<u>16.95</u>	<u>17.00</u>	<u>(0.05)</u>
Total Cash Receipts	<u>17,010.57</u>	<u>19,209.82</u>	<u>\$ 18,102.00</u>	<u>\$ 1,107.82</u>
Expenditures				
Community Service Operations	<u>31,468.61</u>	<u>19,209.82</u>	<u>28,600.00</u>	<u>(9,390.18)</u>
Total Expenditures	<u>31,468.61</u>	<u>19,209.82</u>	<u>\$ 28,600.00</u>	<u>\$ (9,390.18)</u>
Receipts Over (Under) Expenditures	(14,458.04)	0.00		
Unencumbered Cash, Beginning	<u>14,458.04</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. 303, NESS CITY, KANSAS
TITLE I 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	\$ 22,671.00	\$ 37,258.00
Total Cash Receipts	<u>22,671.00</u>	<u>37,258.00</u>
Expenditures		
Instruction:		
Salaries	22,600.85	37,186.12
Employee Benefits	<u>70.15</u>	<u>71.88</u>
Total Expenditures	<u>22,671.00</u>	<u>37,258.00</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. 303, NESS CITY, KANSAS
TITLE I 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	\$ 15,187.00	\$ 0.00
Total Cash Receipts	15,187.00	0.00
Expenditures		
Instructional Support Staff:		
Salaries	15,187.00	0.00
Total Expenditures	15,187.00	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. 303, NESS CITY, KANSAS
TITLE II 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	\$ 7,663.00	\$ 8,583.00
Total Cash Receipts	7,663.00	8,583.00
Expenditures		
Instruction:		
Salaries	1,323.00	3,999.79
Instructional Support Staff:		
Purchased Professional Services	0.00	3,923.21
Other Purchased Services	6,340.00	660.00
Total Expenditures	7,663.00	8,583.00
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. 303, NESS CITY, KANSAS
TITLE II-A 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	\$ 3,746.00	\$ 5,864.00
Total Cash Receipts	3,746.00	5,864.00
Expenditures		
Instructional Support Staff:		
Other Purchased Services	3,746.00	5,864.00
Total Expenditures	3,746.00	5,864.00
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. 303, NESS CITY, KANSAS
TITLE II-D 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	\$ 205.00	\$ 111.00
Total Cash Receipts	205.00	111.00
Expenditures		
Instructional Support Staff:		
Other Purchased Services	205.00	111.00
Total Expenditures	205.00	111.00
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. 303, NESS CITY, 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	\$ 653.00	\$ 0.00
Total Cash Receipts	653.00	0.00
Expenditures		
Instruction:		
Property (Equip & Furn)	488.00	0.00
Instructional Support Staff:		
Other Purchased Services	165.00	0.00
Total Expenditures	653.00	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. 303, NESS CITY, KANSAS
REAP 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		
Federal Aid:		
US Dept of Education	\$ 33,021.18	\$ 23,725.08
Total Cash Receipts	<u>33,021.18</u>	<u>23,725.08</u>
Expenditures		
Instruction:		
Property (Equip & Furn)	33,021.18	40,893.74
General Administration:		
Property (Equip & Furn)	<u>0.00</u>	<u>1,157.98</u>
Total Expenditures	<u>33,021.18</u>	<u>42,051.72</u>
Receipts Over (Under) Expenditures	0.00	(18,326.64)
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ 0.00</u>	<u>\$ (18,326.64)</u>

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
BOND & 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		
		Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent Tax	\$ 89.40	\$ 55.75	\$ 0.00	\$ 55.75
Total Cash Receipts	<u>89.40</u>	<u>55.75</u>	<u>\$ 0.00</u>	<u>\$ 55.75</u>
Expenditures				
Commission and Postage	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	89.40	55.75		
Unencumbered Cash, Beginning	<u>58,905.98</u>	<u>58,995.38</u>		
Unencumbered Cash, Ending	<u>\$ 58,995.38</u>	<u>\$ 59,051.13</u>		

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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>
High School:				
Class of 2011	\$ 335.16	\$ 0.00	\$ 0.00	\$ 335.16
Class of 2012	1,139.68	689.52	1,741.34	87.86
Class of 2013	1,197.16	8,267.31	8,553.79	910.68
Class of 2014	310.25	2,380.13	1,041.00	1,649.38
Class of 2015	0.00	552.01	0.00	552.01
N Club	3,345.22	11,734.68	10,382.94	4,696.96
FFA	4,209.36	20,371.75	18,712.61	5,868.50
FLA	3,793.57	3,663.88	4,019.35	3,438.10
National Honor Society	155.45	0.00	0.00	155.45
KAYS	3,057.43	862.67	458.48	3,461.62
Pep Club	2,925.62	8,254.19	8,537.37	2,642.44
Student Council	3,284.51	7,656.23	8,764.25	2,176.49
Year Book	4,953.86	12,934.86	17,753.54	135.18
Sales Tax	637.27	2,466.76	3,477.24	(373.21)
Subtotal High School	<u>29,344.54</u>	<u>79,833.99</u>	<u>83,441.91</u>	<u>25,736.62</u>
Elementary School:				
Activities	182.06	599.50	599.50	182.06
Library	<u>2,288.73</u>	<u>5,883.17</u>	<u>5,217.87</u>	<u>2,954.03</u>
Subtotal Elementary School	<u>2,470.79</u>	<u>6,482.67</u>	<u>5,817.37</u>	<u>3,136.09</u>
Total Agency Funds	<u>\$ 31,815.33</u>	<u>\$ 86,316.66</u>	<u>\$ 89,259.28</u>	<u>\$ 28,872.71</u>

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

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
School Project Funds:			
High School:			
Awards	\$ 2,688.91	\$ 0.00	\$ 1,385.86
Band Trip	2,692.77	0.00	3,909.58
Choir Robes	100.00	0.00	0.00
Scholars Bowl	325.85	0.00	240.00
School Play	1,987.83	0.00	648.65
Speech/Drama	<u>1,459.98</u>	<u>0.00</u>	<u>0.00</u>
Total School Project Funds	<u>9,255.34</u>	<u>0.00</u>	<u>6,184.09</u>
Gate Receipt Funds			
High School:			
Athletics	<u>2,095.34</u>	<u>0.00</u>	<u>47,091.04</u>
Total Gate Receipt Funds	<u>2,095.34</u>	<u>0.00</u>	<u>47,091.04</u>
Total District Activity Funds	<u>\$ 11,350.68</u>	<u>\$ 0.00</u>	<u>\$ 53,275.13</u>

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

		Add:	
		Outstanding	
		Encumbrances	
		And Accounts	
		Payable	
Expenditures	Ending Unencumbered Cash Balance		Ending Cash Balance
\$ 1,996.90	\$ 2,077.87	\$ 0.00	\$ 2,077.87
5,125.91	1,476.44	0.00	1,476.44
100.00	0.00	0.00	0.00
468.85	97.00	0.00	97.00
118.87	2,517.61	0.00	2,517.61
0.00	1,459.98	0.00	1,459.98
7,810.53	7,628.90	0.00	7,628.90
45,573.50	3,612.88	0.00	3,612.88
45,573.50	3,612.88	0.00	3,612.88
\$ 53,384.03	\$ 11,241.78	\$ 0.00	\$ 11,241.78

UNIFIED SCHOOL DISTRICT NO. 303
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 303, Ness City, 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. 303 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. 303. The financial data of the Recreation Commission is available at the Recreation Commission's office.

B. FUND ACCOUNTING

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

The following types of funds comprise the financial activities of Unified School District No. 303, Ness City, 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 Funds--to account for the accumulation of resources from and the payment of, interest and principal on general long-term debt which are general obligations of USD 303.

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

E. COMPENSATED ABSENCES

Full time classified employees accrue vacation time at varying rates depending on the number of years employed by the District and is cumulative up to a maximum of 30 days. Employees are not paid for unused vacation time in the event of separation of employment, therefore, there is no potential liability for vacation time as of June 30, 2012.

Sick leave is accumulated at various rates depending on the employees contract cumulative to 90 days. All employees retiring from the District who have been employed for a minimum of 10 years, are 60 years of age and are eligible for KPERS retirement will be paid \$50.00 per day for any unused sick leave based upon an agreed computation up to a maximum of 45 days. The potential liability for unused sick leave as of June 30, 2012 and 2011 is \$5,819.00 and \$9,862.50, respectively, which is a net change of (\$4,043.50).

All full time employees are allowed 2 days per year for personal leave. Teachers will be paid \$50.00 per day for any unused personal leave paid with the final check of the contract year. Classified employees are not compensated for any unused personal leave and these days are not cumulative, 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

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund or that is reimbursed by another entity. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds or entities. In accounting for such reimbursements, the District records a reduction of expenditure in the reimbursed fund, following the authoritative guidance of the Governmental Accounting, Auditing and Financial Reporting.

J. ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The General and At-Risk Funds were amended 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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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	Title II-A Fund
Contingency Reserve Fund	Title II-D Fund
Textbook / Student Material Revolving Fund	Title II-D ARRA Fund
Title I Fund	Reap Grant Fund
Title I ARRA Fund	District Activity Funds
Title II Fund	

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 and REAP Grant Funds showed a negative ending unencumbered cash balance of \$40,348.09 and \$18,326.64, respectively, for the year ending June 30, 2012. K.S.A. 10-1116a provides that under certain situations, the 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. These funds met the criteria under the statutes, and therefore, are not deemed to be in violation of the Kansas cash basis law.

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

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

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

	Statutory Transactions	Budget	Variance Over (Under)
Statutory Revenues			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 803,375.89	\$ 773,850.00	\$ 29,525.89
Delinquent Tax	5,623.52	1,437.00	4,186.52
Mineral Tax	59,215.04	12,000.00	47,215.04
Local Sources:			
Reimbursements	137.72	0.00	137.72
State Aid:			
Equalization Aid	1,135,955.00	1,208,805.00	(72,850.00)
Special Education Aid	224,691.00	252,066.00	(27,375.00)
Federal Aid:			
ARRA	0.00	0.00	0.00
Education Job Grant	1,050.00	0.00	1,050.00
Total Statutory Revenues	<u>2,230,048.17</u>	<u>\$ 2,248,158.00</u>	<u>\$ (18,109.83)</u>
Expenditures			
Instruction	960,173.37	956,500.00	3,673.37
Student Support Services	43,589.28	68,000.00	(24,410.72)
Instructional Support Services	75,101.77	100,400.00	(25,298.23)
General Administration	167,078.32	167,500.00	(421.68)
School Administration	181,569.34	176,400.00	5,169.34
Operations & Maintenance	284,116.08	303,350.00	(19,233.92)
Vehicle Operating Services	106,159.96	104,850.00	1,309.96
Vehicle & Maintenance Services	15,559.75	32,750.00	(17,190.25)
Other Student Transportation Services	1,481.12	1,600.00	(118.88)
Other Supplemental Service	75,989.18	68,400.00	7,589.18
Operating Transfers	329,725.55	341,652.00	(11,926.45)
Adjustment to Comply with Legal Max		(80,996.00)	80,996.00
Legal General Fund Budget	2,240,543.72	2,240,406.00	137.72
Adjustment for Qualifying Budget Credits		137.72	(137.72)
Total Expenditures	<u>2,240,543.72</u>	<u>\$ 2,240,543.72</u>	<u>\$ 0.00</u>
Revenue Over (Under) Expenditures	(10,495.55)		
Modified Unencumbered Cash, July 1, 2011	<u>26,757.46</u>		
Modified Unencumbered Cash, June 30, 2012	<u>\$ 16,261.91</u>		

Note 4 - DEPOSITS

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

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with the allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

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

Custodial Credit Risk - deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2012.

At June 30, 2012 the District's carrying amount of deposits was \$1,748,496.52 and the bank balance was \$1,995,062.16. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$254,636.09 was covered by federal depository insurance and \$1,740,426.07 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General	Capital Outlay	K.S.A. 72-6428	\$ 105,034.55
General	Special Education	K.S.A. 72-6428	224,691.00
Supplemental General	At-Risk	K.S.A. 72-6433	160,000.00
Supplemental General	Food Service	K.S.A. 72-6433	10,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	10,000.00
Supplemental General	Parent Education	K.S.A. 72-6433	5,000.00
Supplemental General	Special Education	K.S.A. 72-6433	110,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	130,000.00

Note 6 - DEFINED BENEFIT PENSION PLAN

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

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

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% for Tier 1 employees and 6% for Tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. 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 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 has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

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

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

Note 8 - LEASE COMMITMENTS

Operating Leases

The District has entered into an operating lease for a postage machine which contain cancellation provisions and is subject to annual appropriations. For the reporting period, rent expenditures were \$1,272.00. These expenditures were made from the General Fund.

Note 9 - RELATED PARTY TRANSACTIONS

The District purchases supplies from G & L Pharmacy, a company for which a Board member is the owner. The amount purchased during the year was \$143.83.

The District purchases supplies from Ness City Auto Parts, a company for which a Board member is the owner. The amount purchased during the year was \$113.31.

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.

Note 10 - 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 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through October 10, 2012, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	\$ 670,288.44	\$ 683,952.97	\$ 672,000.00	\$ 11,952.97
Employee Benefits	195,535.05	192,160.03	193,000.00	(839.97)
Purchased Professional Services	2,478.17	2,737.41	2,500.00	237.41
Other Purchased Services	1,488.00	801.92	2,000.00	(1,198.08)
Supplies	84,626.57	80,521.04	87,000.00	(6,478.96)
	<u>954,416.23</u>	<u>960,173.37</u>	<u>956,500.00</u>	<u>3,673.37</u>
Student Support Services:				
Salaries	41,895.57	35,370.31	44,100.00	(8,729.69)
Employee Benefits	11,662.57	8,166.58	12,900.00	(4,733.42)
Purchased Professional Services	10,040.00	0.00	10,000.00	(10,000.00)
Other Purchased Services	0.00	52.39	0.00	52.39
Supplies	477.48	0.00	1,000.00	(1,000.00)
	<u>64,075.62</u>	<u>43,589.28</u>	<u>68,000.00</u>	<u>(24,410.72)</u>
Instructional Support Staff:				
Salaries	38,765.43	40,289.60	40,100.00	189.60
Employee Benefits	3,730.87	3,740.64	4,300.00	(559.36)
Supplies	27,189.73	27,153.12	26,000.00	1,153.12
Property (Equip & Furn)	60,905.88	3,918.41	30,000.00	(26,081.59)
	<u>130,591.91</u>	<u>75,101.77</u>	<u>100,400.00</u>	<u>(25,298.23)</u>
General Administration:				
Salaries	79,098.52	85,486.29	80,800.00	4,686.29
Employee Benefits	15,118.77	7,571.10	16,500.00	(8,928.90)
Purchased Professional Services	10,887.15	6,478.77	11,000.00	(4,521.23)
Purchased Property Services	0.00	0.00	0.00	0.00
Other Purchased Services	44,148.15	46,308.76	44,700.00	1,608.76
Supplies	5,442.16	11,294.31	8,000.00	3,294.31
Other	6,753.16	9,939.09	6,500.00	3,439.09
	<u>161,447.91</u>	<u>167,078.32</u>	<u>167,500.00</u>	<u>(421.68)</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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	133,022.11	137,371.49	137,500.00	(128.51)
Employee Benefits	22,297.82	26,416.72	22,900.00	3,516.72
Purchased Professional Services	0.00	200.00	0.00	200.00
Other Purchased Services	11,082.44	6,032.47	11,000.00	(4,967.53)
Supplies	4,632.71	11,251.55	5,000.00	6,251.55
Other	0.00	297.11	0.00	297.11
	<u>171,035.08</u>	<u>181,569.34</u>	<u>176,400.00</u>	<u>5,169.34</u>
Operations & Maintenance:				
Salaries	90,171.36	109,188.61	97,000.00	12,188.61
Employee Benefits	12,669.97	13,701.20	13,700.00	1.20
Purchased Professional Services	2,099.38	2,392.41	2,200.00	192.41
Purchased Property Services	51,552.08	43,319.32	50,000.00	(6,680.68)
Other Purchased Services	929.43	1,068.85	1,000.00	68.85
Supplies	1,763.12	2,803.97	2,450.00	353.97
Heating	33,268.41	26,951.29	40,000.00	(13,048.71)
Electricity	80,434.71	84,611.44	82,000.00	2,611.44
Property (Equip & Furn)	1,929.90	78.99	15,000.00	(14,921.01)
	<u>274,818.36</u>	<u>284,116.08</u>	<u>303,350.00</u>	<u>(19,233.92)</u>
Vehicle Operating Services:				
Salaries	40,454.99	42,278.11	42,000.00	278.11
Employee Benefits	4,928.99	5,563.80	5,350.00	213.80
Other Purchased Services	22,180.56	23,245.28	23,500.00	(254.72)
Motor Fuel	30,446.37	35,072.77	34,000.00	1,072.77
	<u>98,010.91</u>	<u>106,159.96</u>	<u>104,850.00</u>	<u>1,309.96</u>
Vehicle & Maintenance Services:				
Purchased Property Services	31,167.86	15,396.62	32,000.00	(16,603.38)
Supplies	625.44	163.13	750.00	(586.87)
	<u>31,793.30</u>	<u>15,559.75</u>	<u>32,750.00</u>	<u>(17,190.25)</u>
Other Student Transportation Services:				
Purchased Professional Services	864.00	900.19	900.00	0.19
Other Purchased Services	713.31	551.84	700.00	(148.16)
Other	0.00	29.09	0.00	29.09
	<u>1,577.31</u>	<u>1,481.12</u>	<u>1,600.00</u>	<u>(118.88)</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, 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)

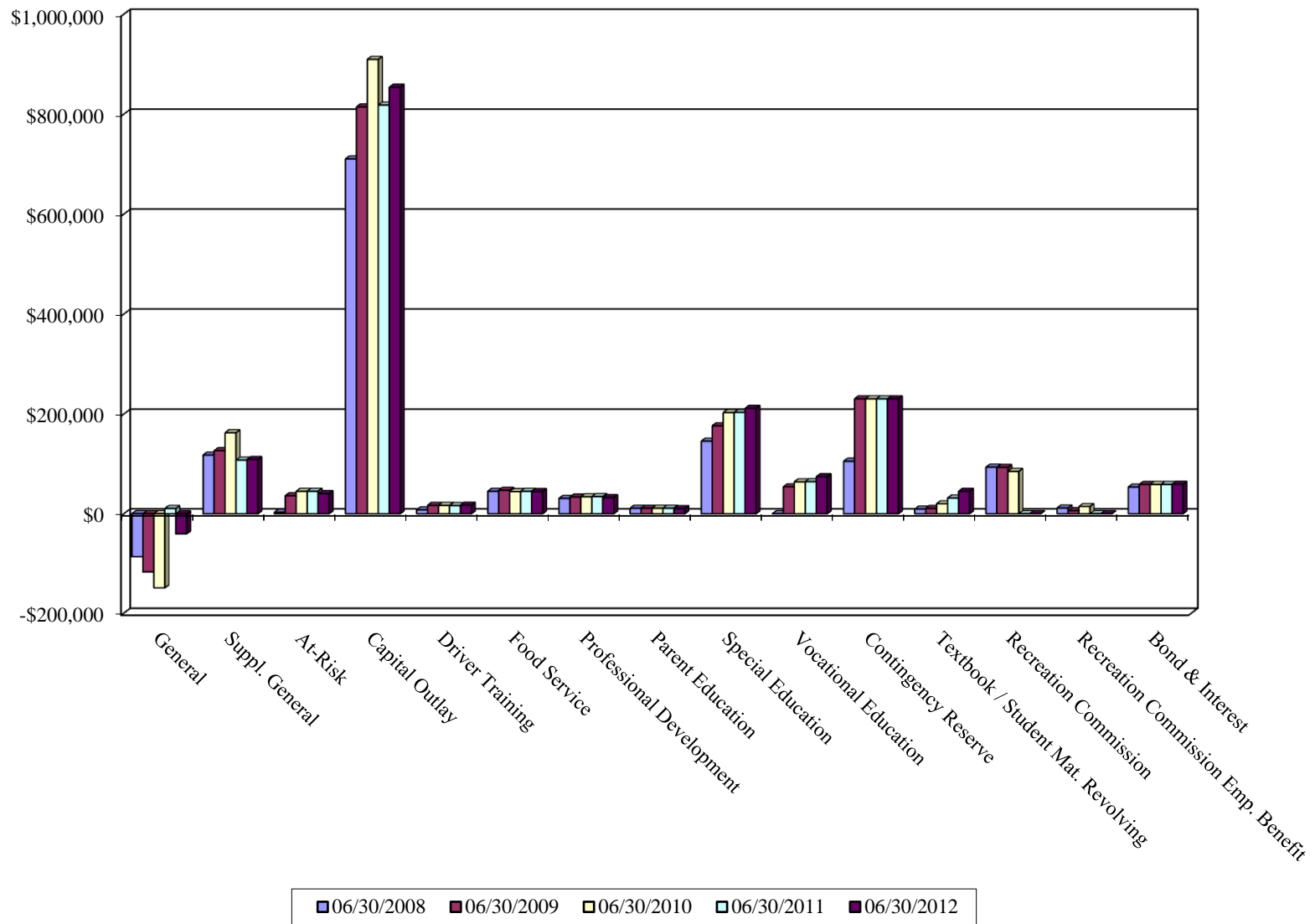
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Other Supplemental Service:				
Salaries	48,376.61	38,564.95	48,800.00	(10,235.05)
Employee Benefits	3,910.51	3,259.92	4,100.00	(840.08)
Purchased Professional Services	7,015.69	25,425.39	8,000.00	17,425.39
Purchased Property Services	2,556.79	5,465.44	3,000.00	2,465.44
Other Purchased Services	1,537.06	0.00	1,500.00	(1,500.00)
Supplies	2,880.71	3,273.48	3,000.00	273.48
Property (Equip & Furn)	0.00	0.00	0.00	0.00
	<u>66,277.37</u>	<u>75,989.18</u>	<u>68,400.00</u>	<u>7,589.18</u>
Operating Transfers:				
To At-Risk	0.00	0.00	89,586.00	(89,586.00)
To Capital Outlay	62,000.00	105,034.55	0.00	105,034.55
To Special Education	<u>205,211.00</u>	<u>224,691.00</u>	<u>252,066.00</u>	<u>(27,375.00)</u>
	<u>267,211.00</u>	<u>329,725.55</u>	<u>341,652.00</u>	<u>(11,926.45)</u>
Adjustment to Comply with Legal Max			<u>(80,996.00)</u>	<u>80,996.00</u>
Legal General Fund Budget	2,221,255.00	2,240,543.72	2,240,406.00	137.72
Adjustment For Qualifying Budget Credits			<u>137.72</u>	<u>(137.72)</u>
Total Expenditures	<u>\$ 2,221,255.00</u>	<u>\$ 2,240,543.72</u>	<u>\$ 2,240,543.72</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 303, NESS CITY, KANSAS
 OTHER PUBLIC ACTIVITIES
 PETTY CASH FUNDS
 Receipts, Disbursements and Balances

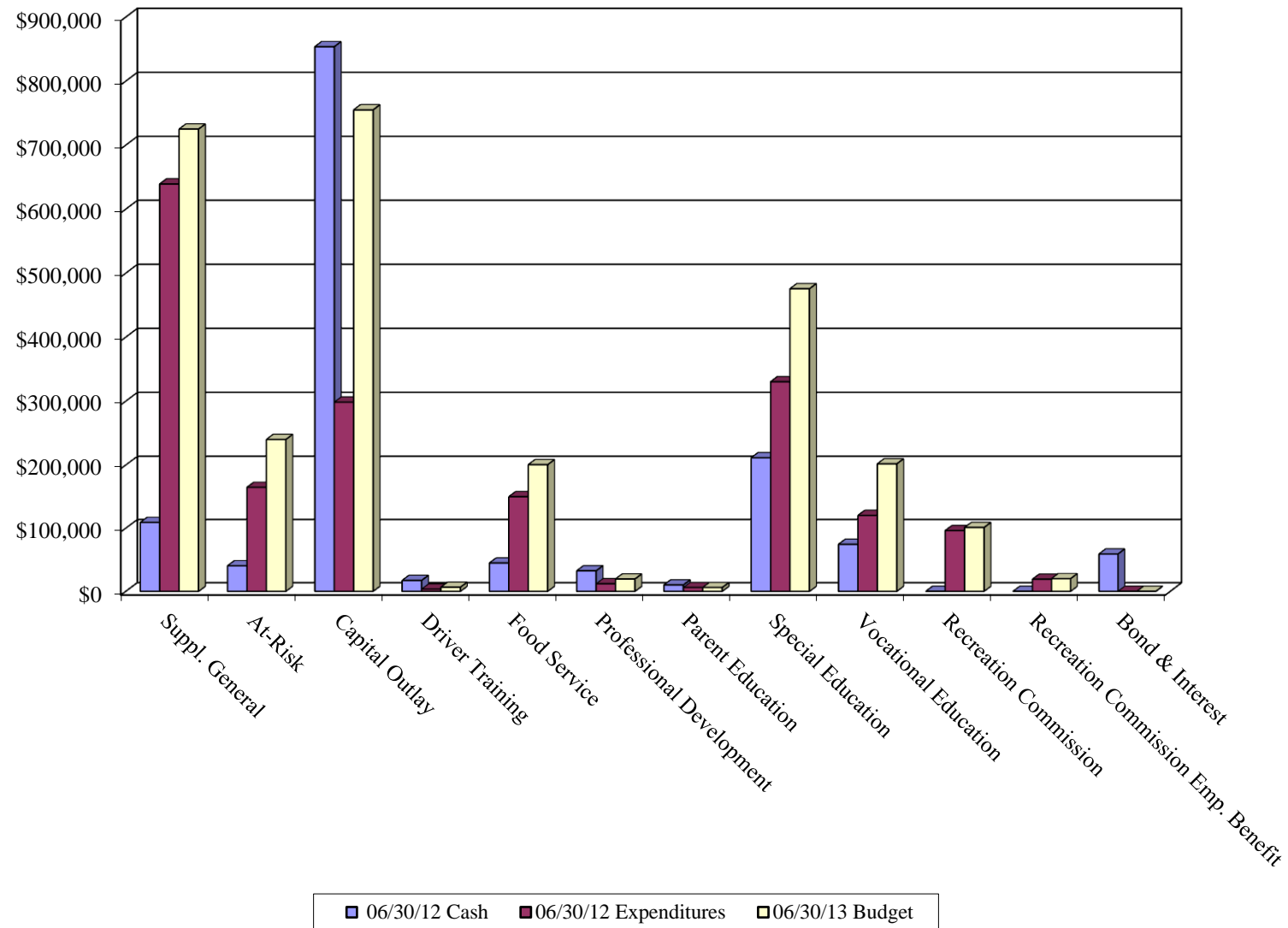
July 1, 2011 to June 30, 2012

	Central Office
	<u> </u>
Balance to be accounted for 07/01/11	\$ 1,500.00
Receipts	
Reimbursements from U.S.D. 303	1,509.06
Other Reimbursements	<u>175.00</u>
Total Receipts	<u>1,684.06</u>
Disb., Encumbrances, & Transfers	
Reimbursable Items	<u>1,684.06</u>
Total Disb., Encumbrances, & Transfers	<u>1,684.06</u>
Balance to be accounted for 06/30/12	<u><u>\$ 1,500.00</u></u>
CASH ACCOUNTED FOR:	
Checking Account - First State Bank, Ness City, Kansas (Reconciled)	<u>\$ 1,500.00</u>
Total Cash Accounted For	<u><u>\$ 1,500.00</u></u>

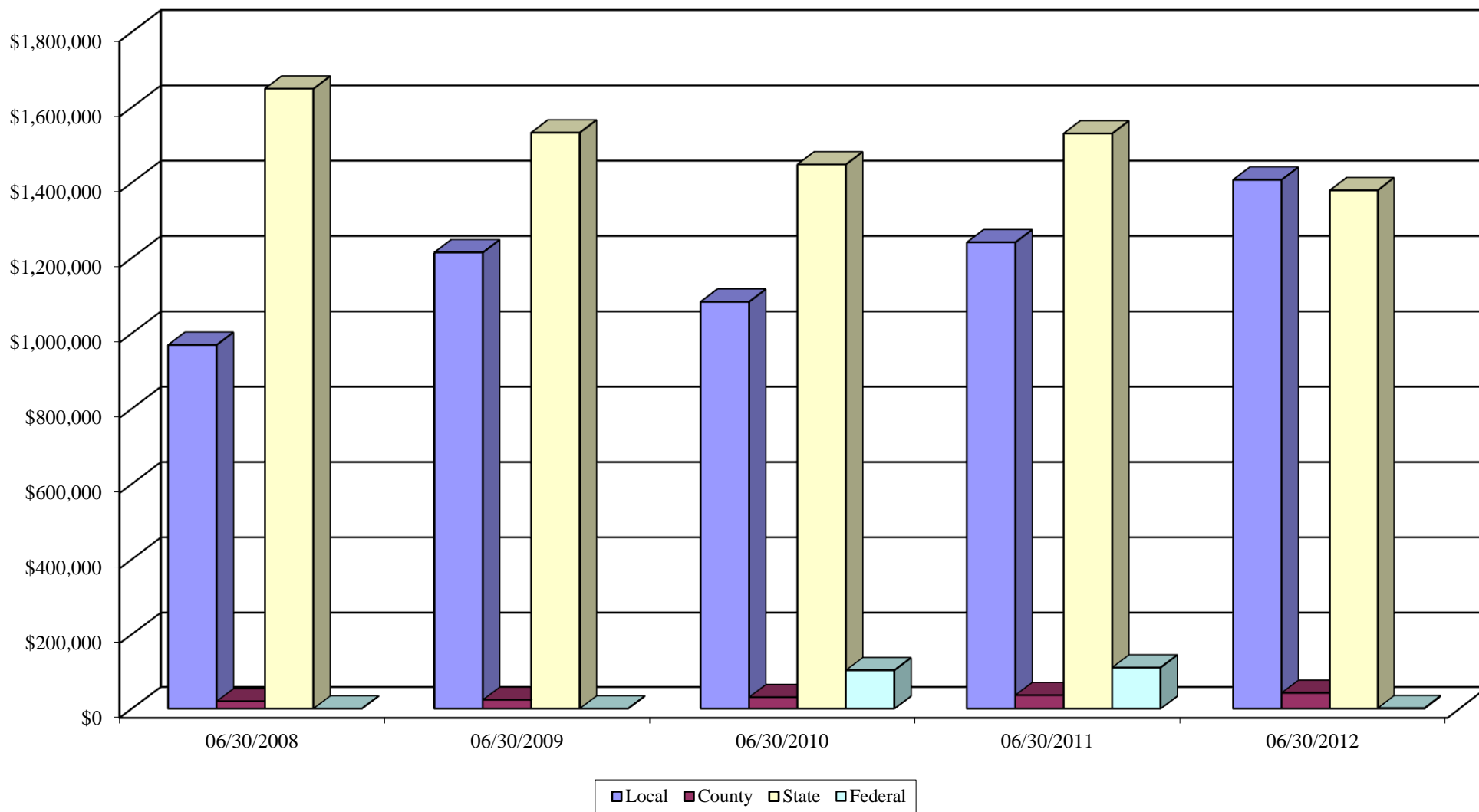
Unified School District No. 303 **Ness City, Kansas** **Unencumbered Cash Balances - Selected Funds**



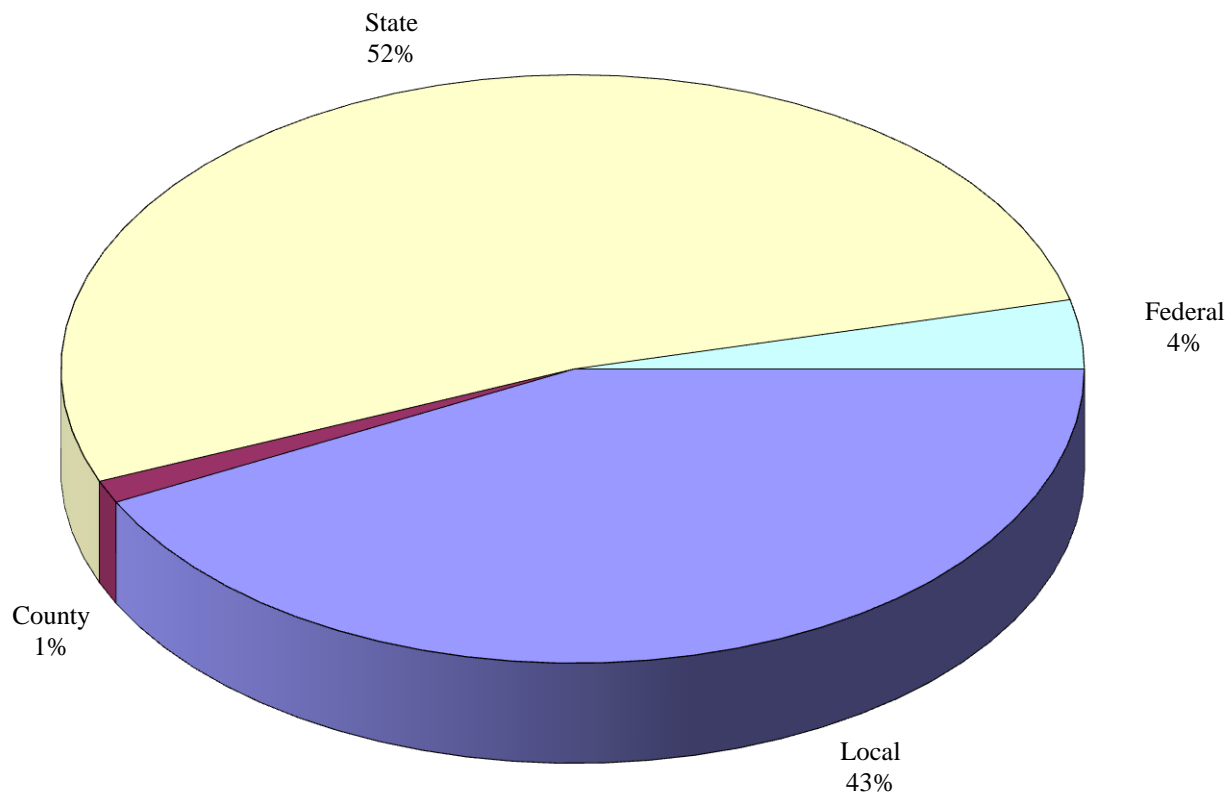
Unified School District No. 303
Ness City, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Revenues

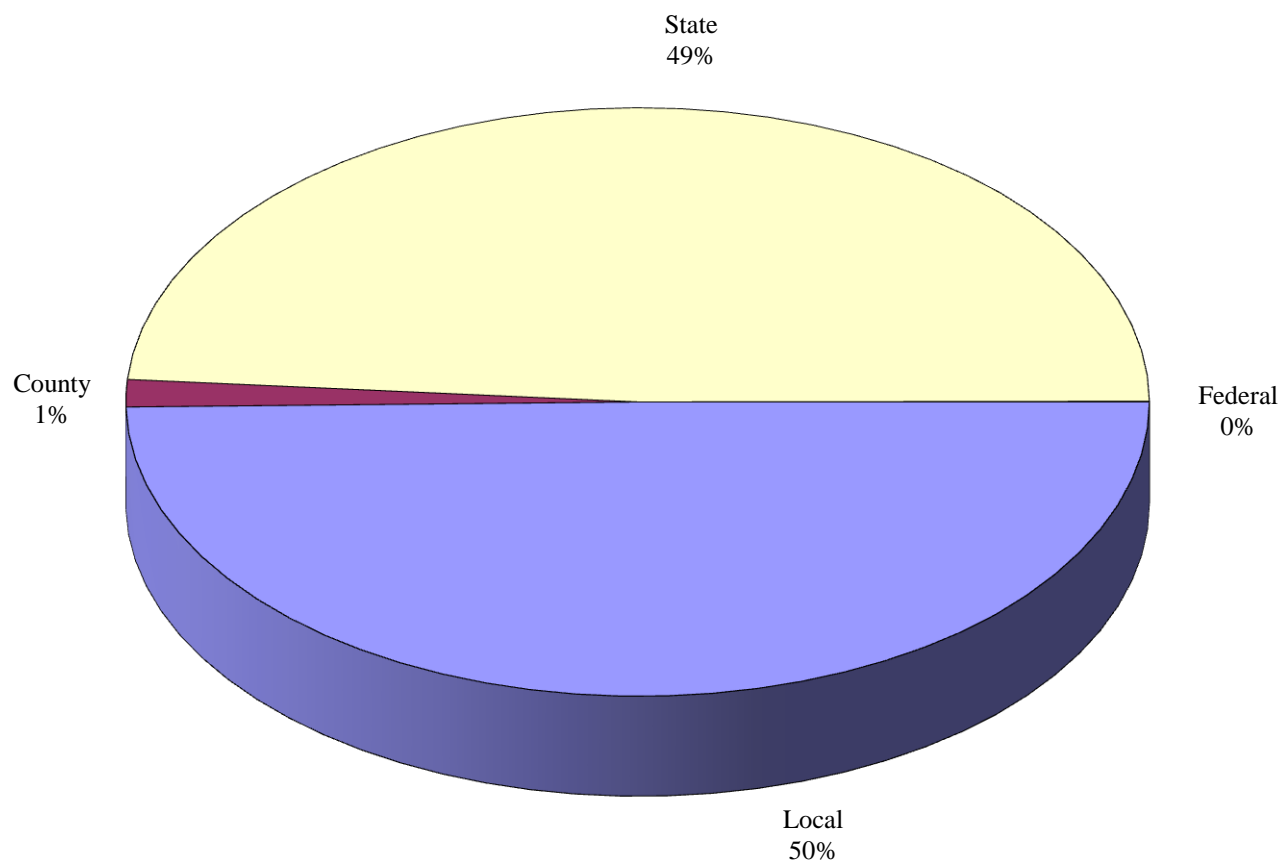


Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Revenues



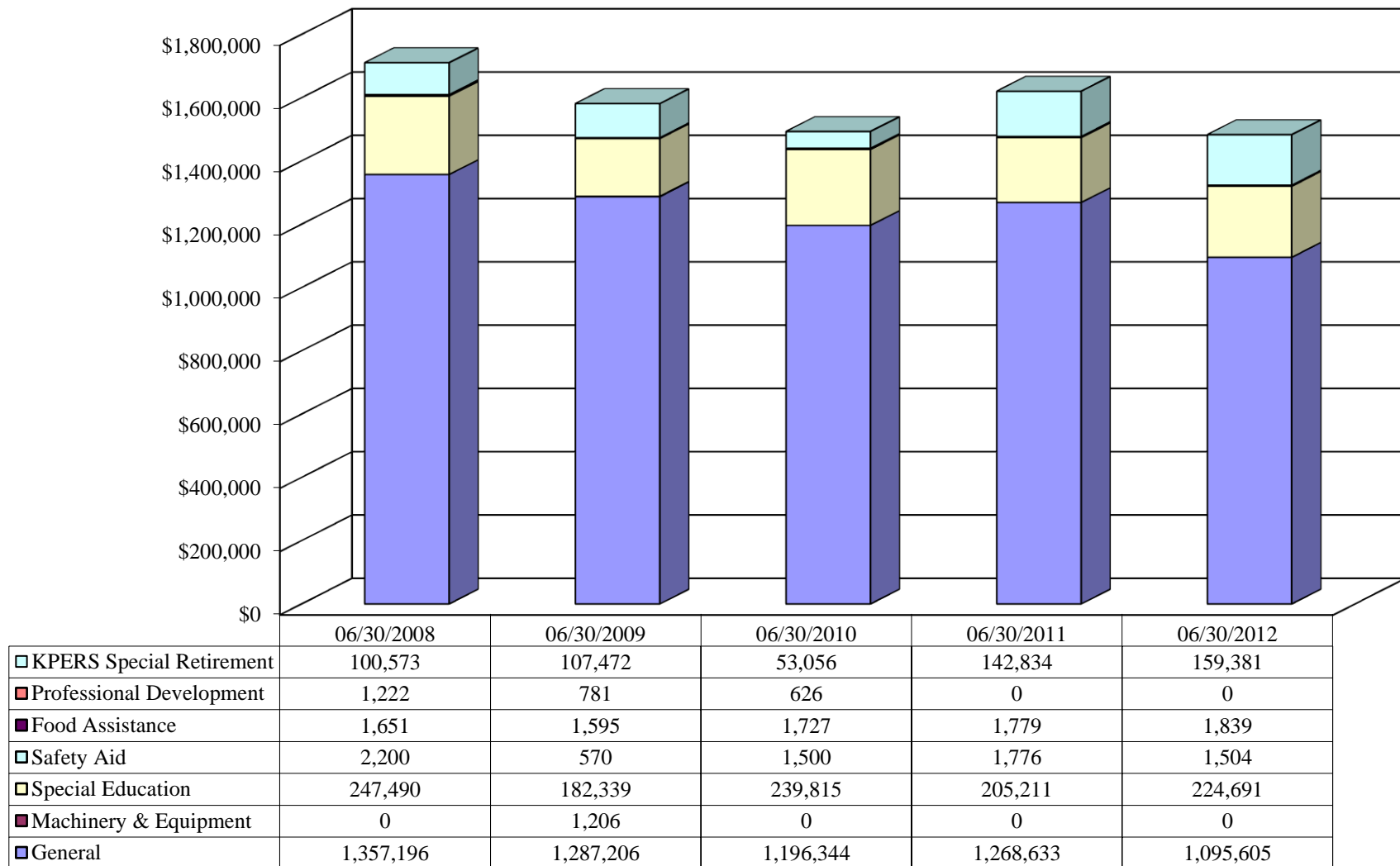
06/30/2011

Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Revenues

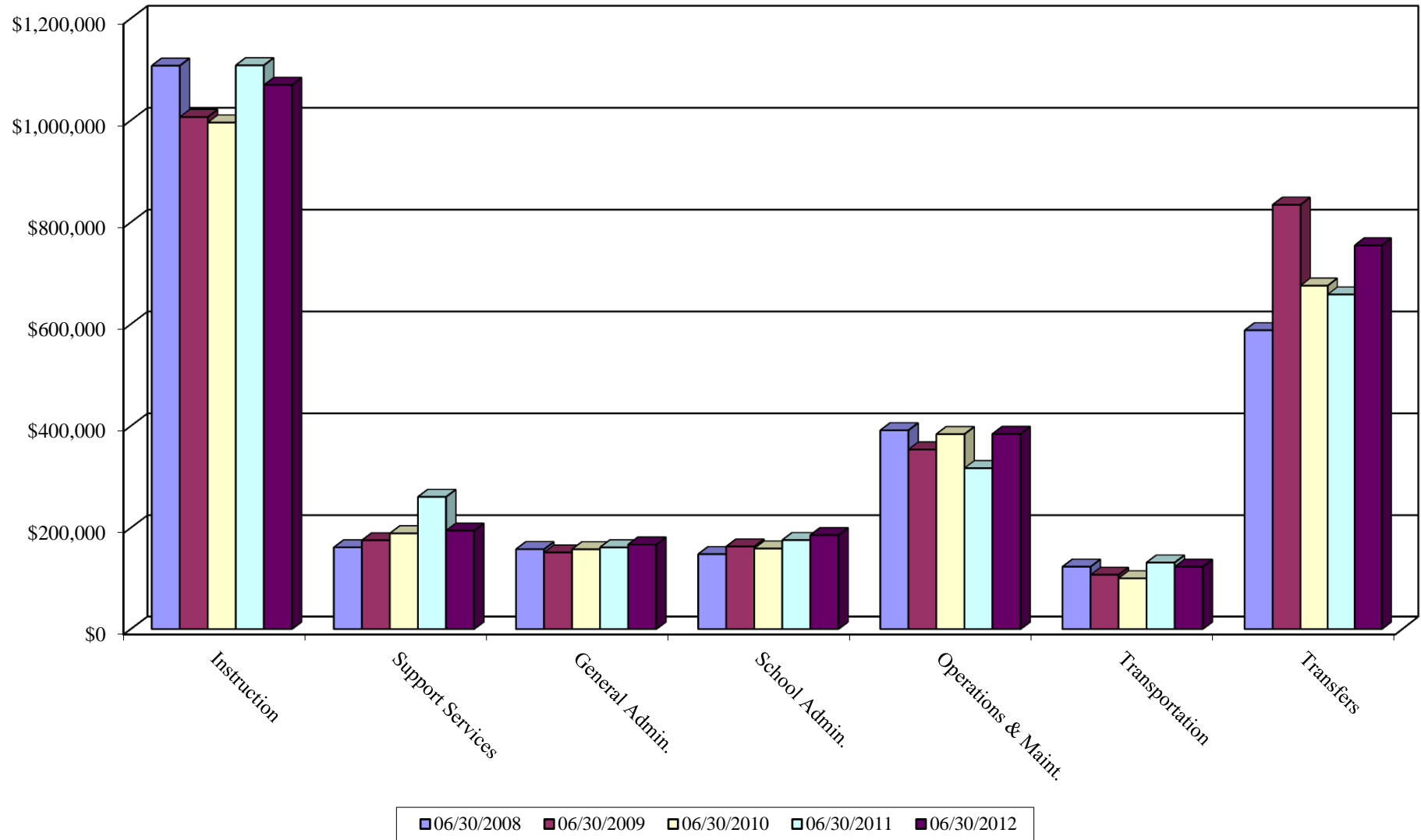


06/30/2012

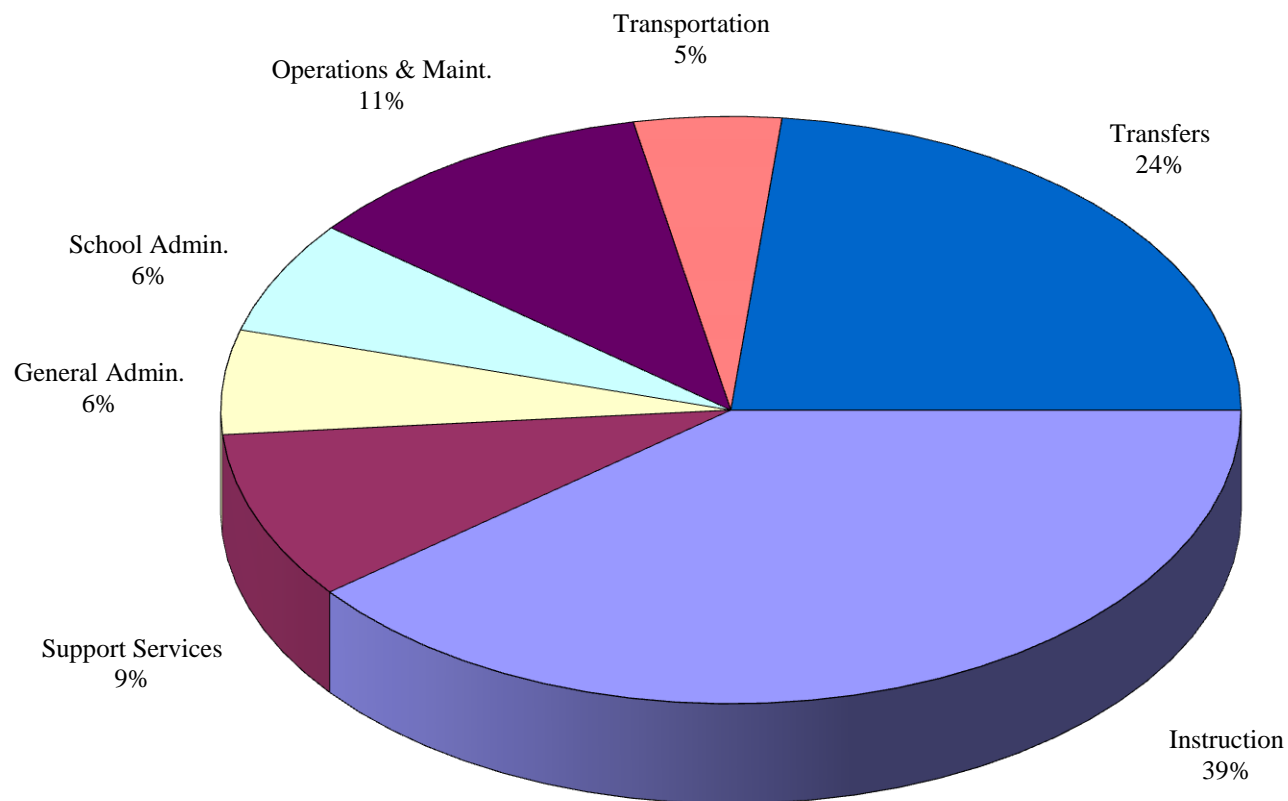
Unified School District No. 303 **Ness City, Kansas** **State Aid**



Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures

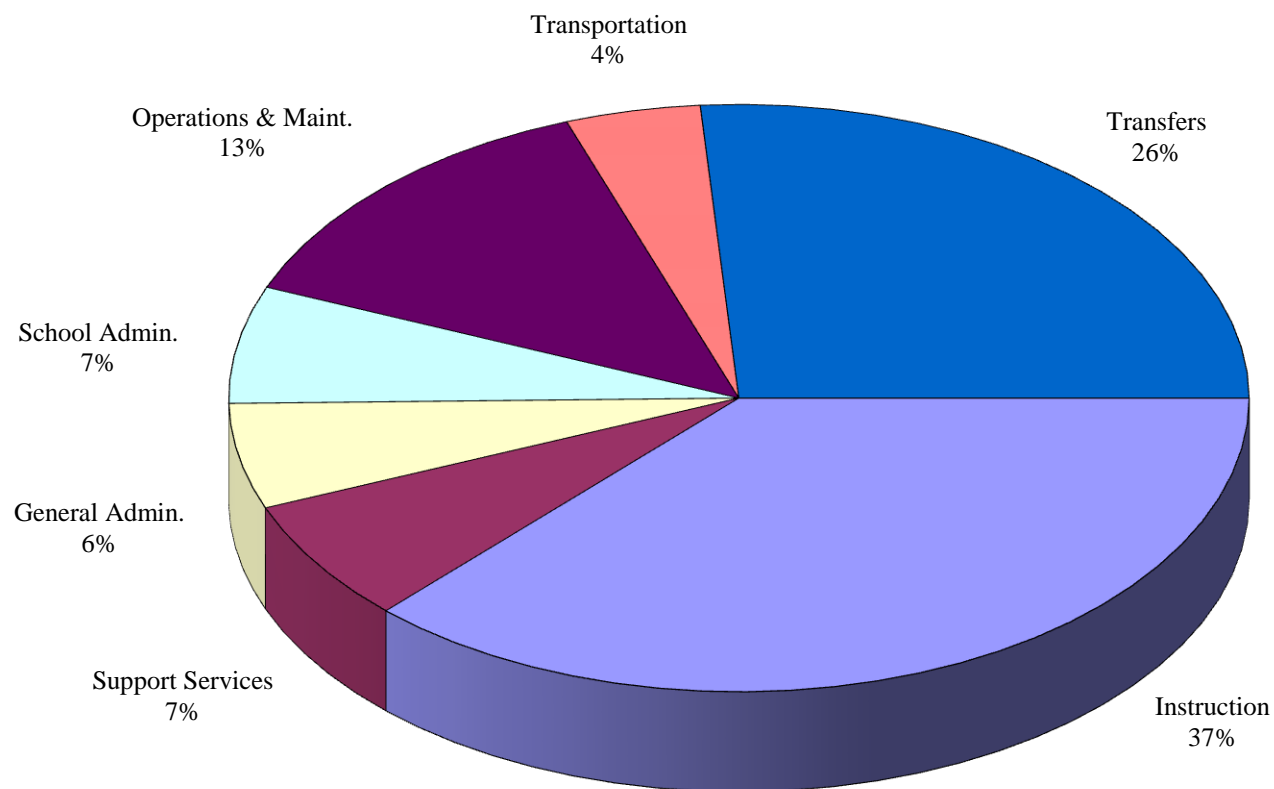


Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures



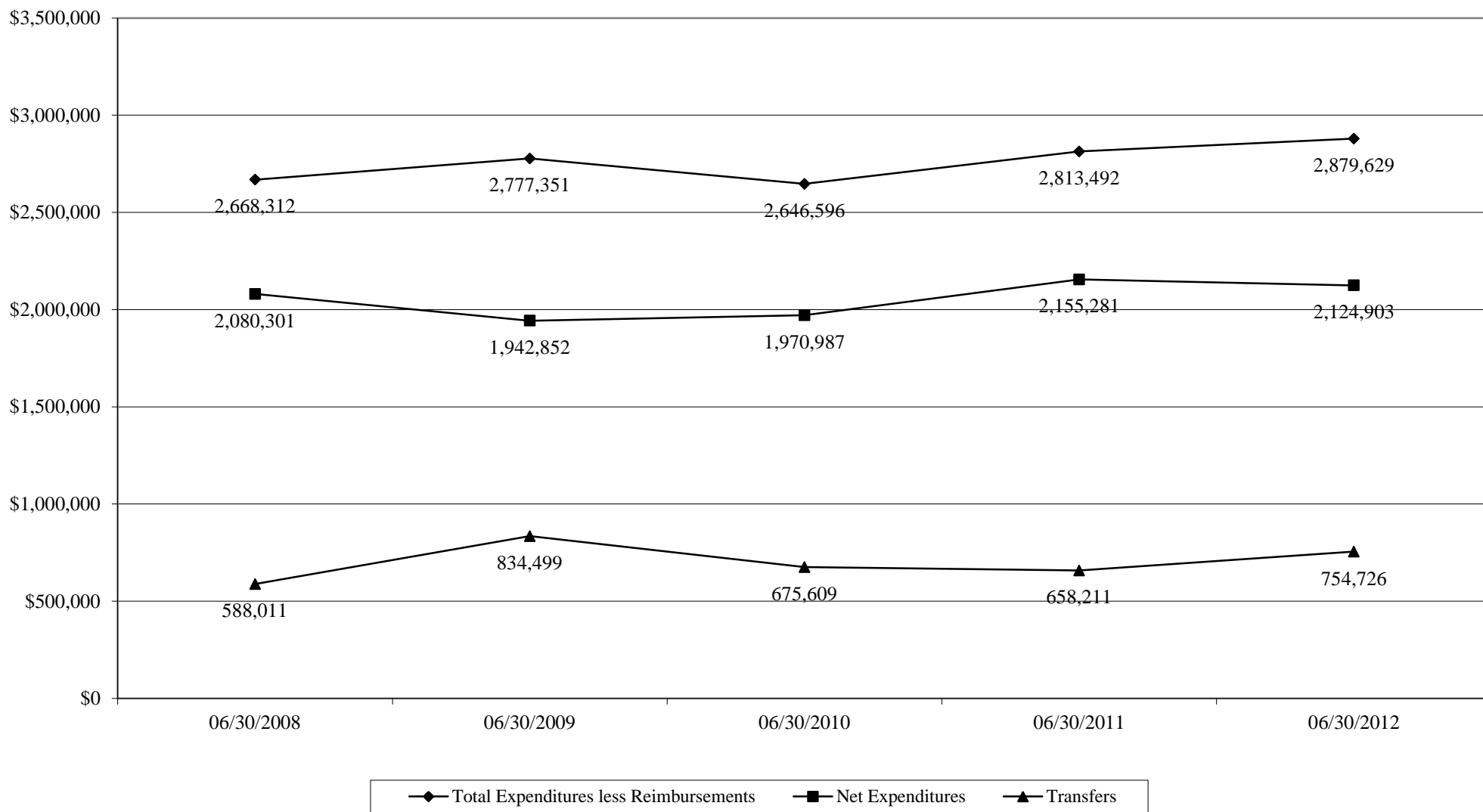
06/30/2011

Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund Expenditures

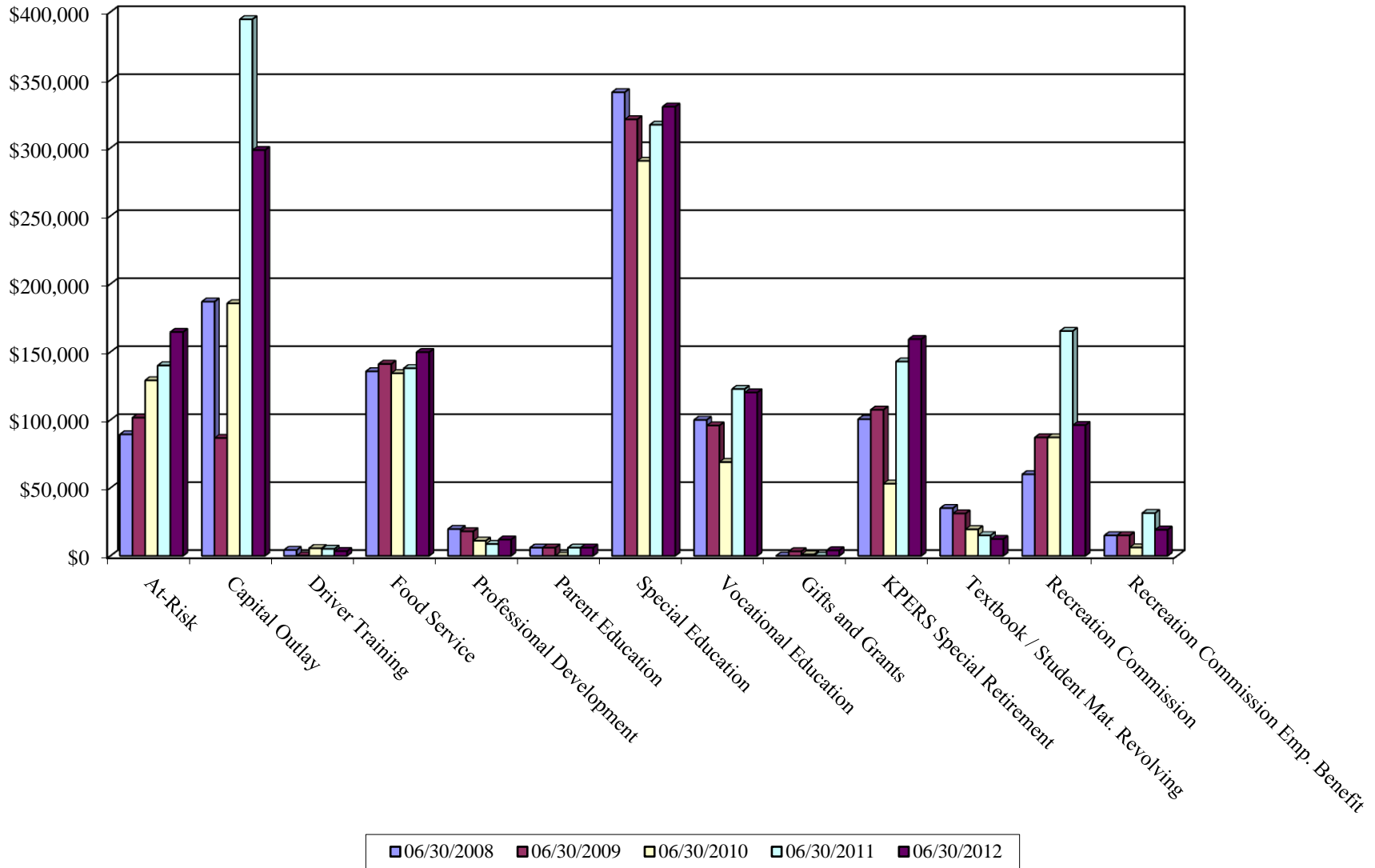


06/30/2012

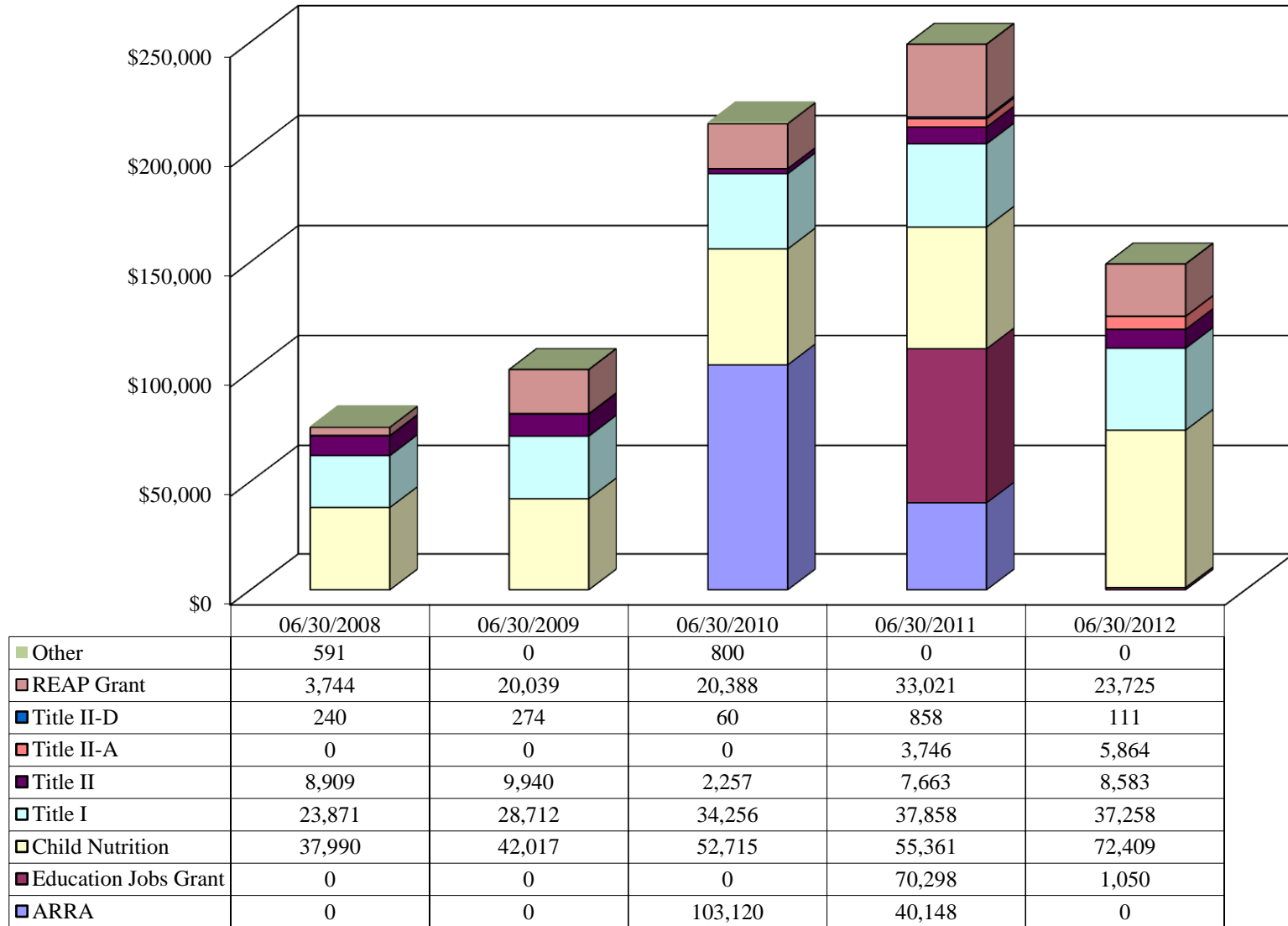
Unified School District No. 303 **Ness City, Kansas** **General & Supplemental General Fund Expenditures**



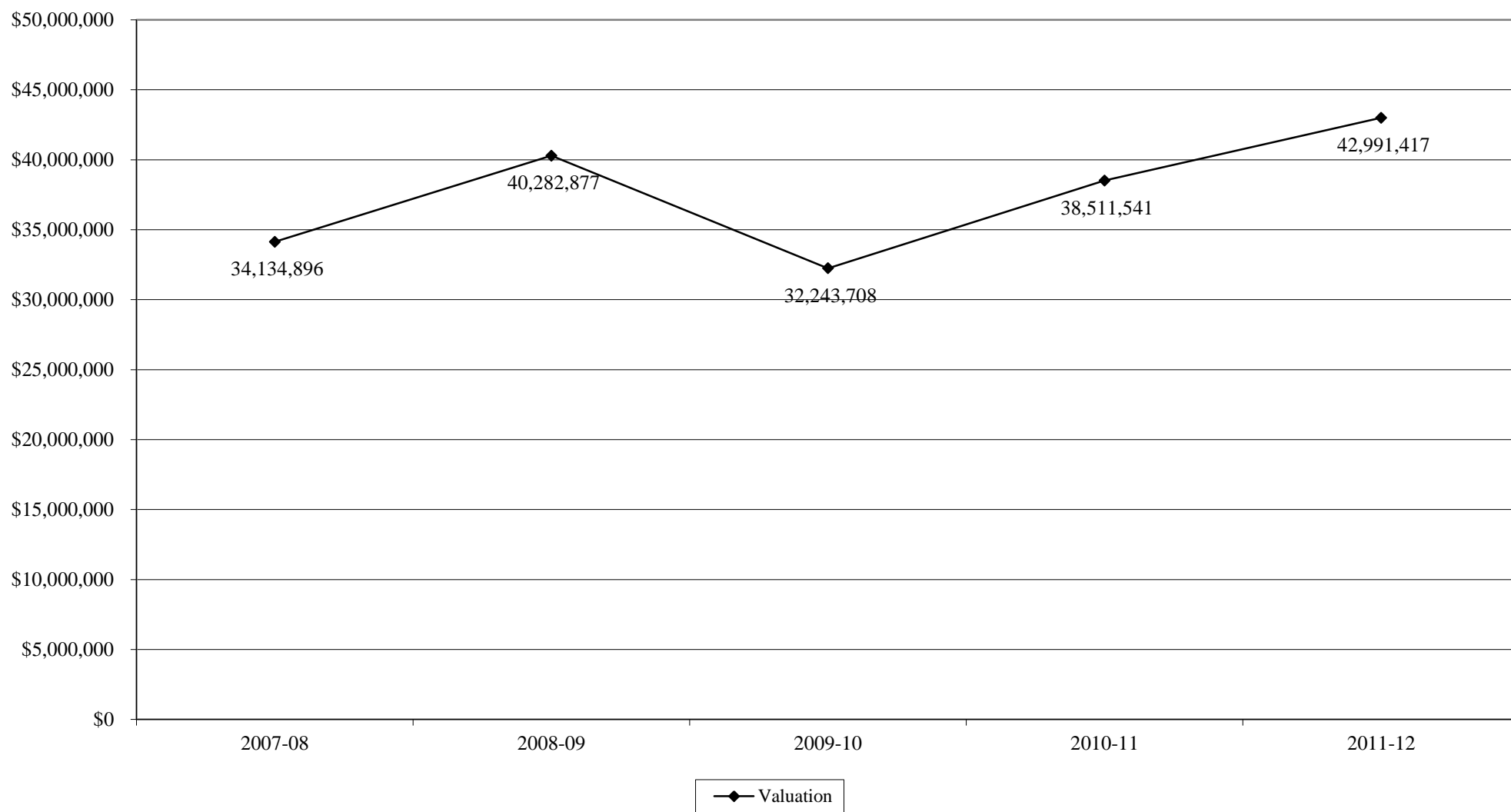
Unified School District No. 303
Ness City, Kansas
Special Revenue Fund Expenditures - Selected Funds



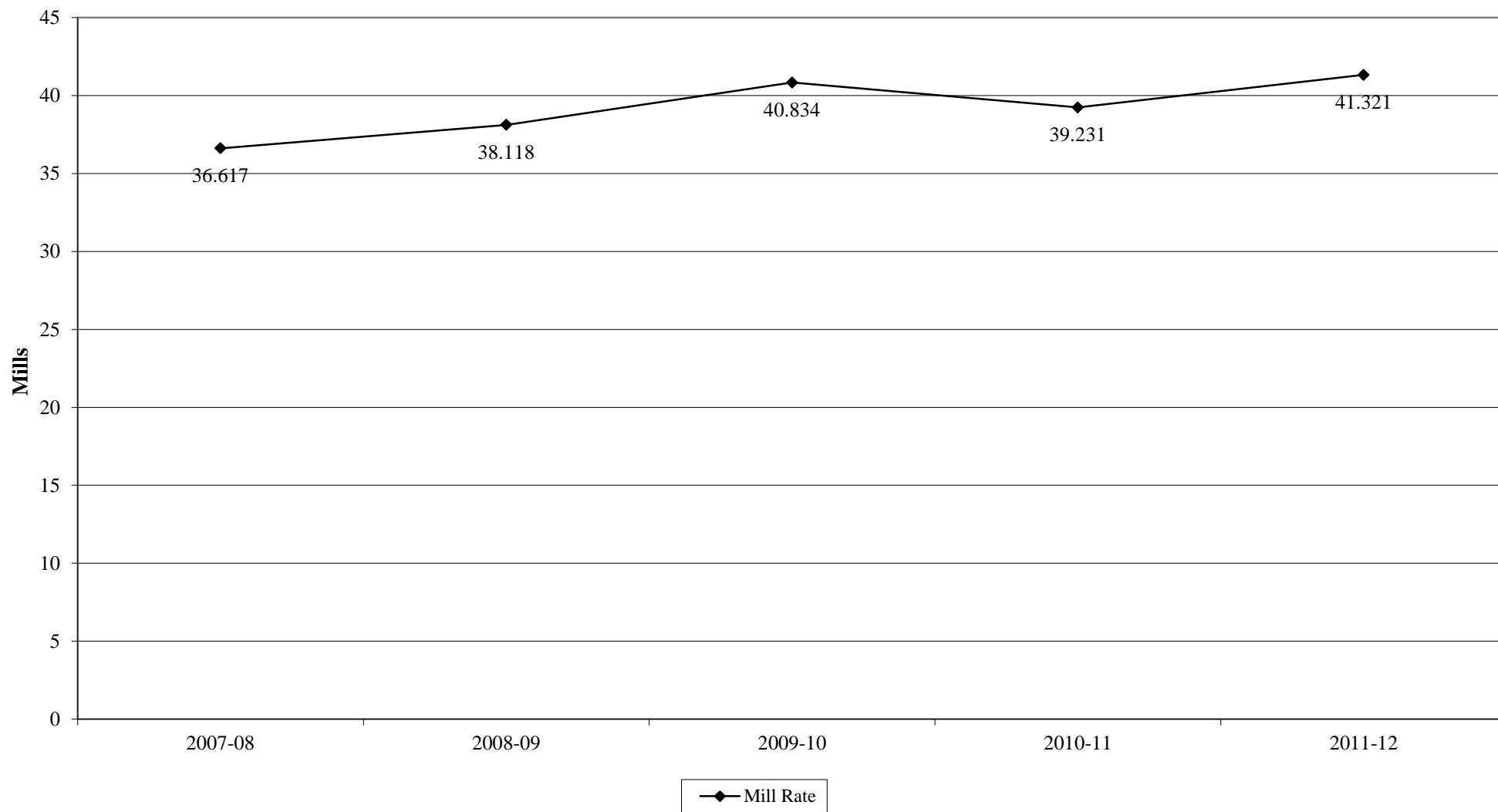
Unified School District No. 303
Ness City, Kansas
Federal Aid



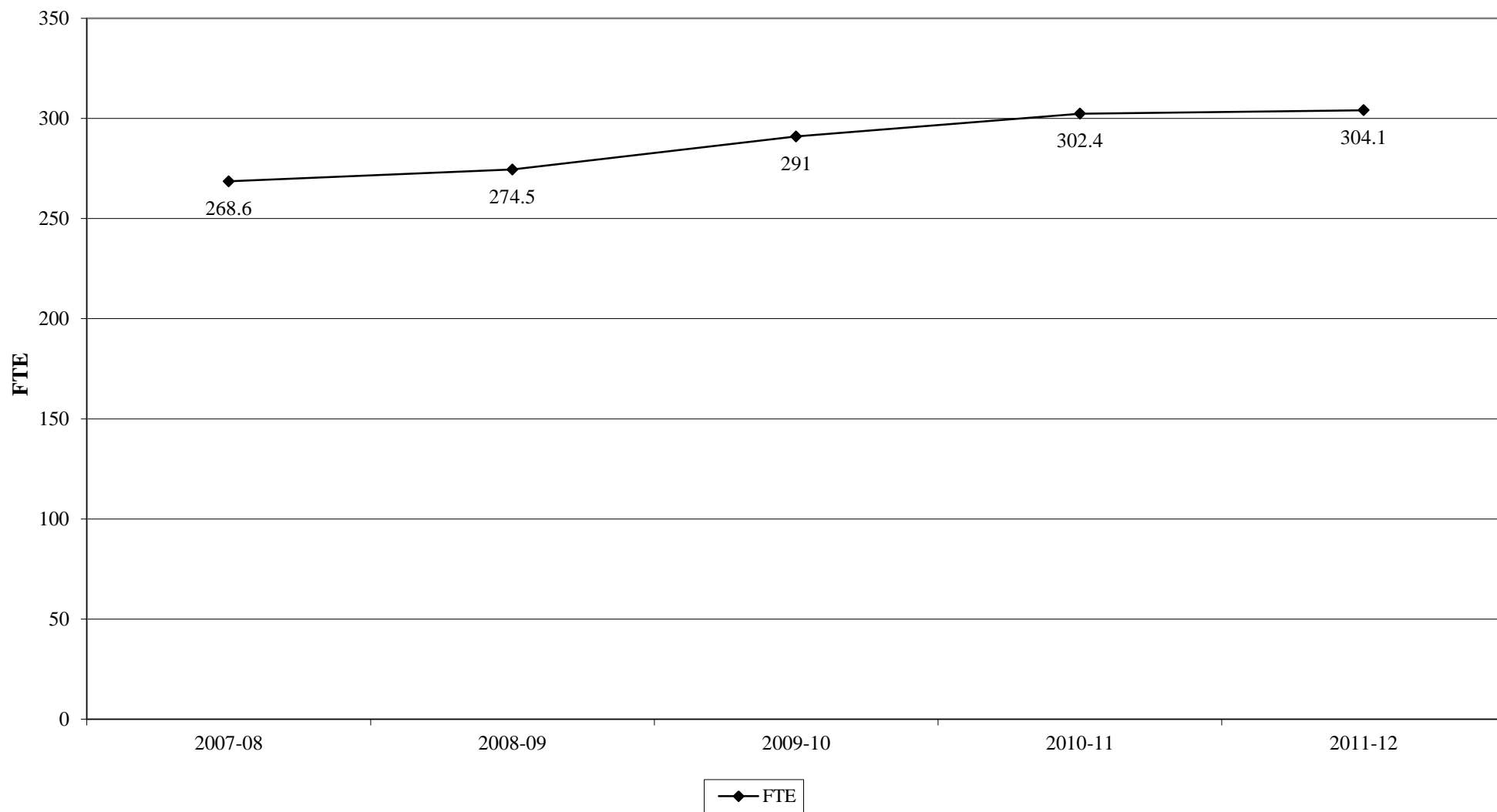
Unified School District No. 303
Ness City, Kansas
Valuation



Unified School District No. 303
Ness City, Kansas
Mill Rate



Unified School District No. 303
Ness City, Kansas
FTE



Unified School District No. 303
Ness City, Kansas
General & Supplemental General Fund
Expenditures per Pupil

