

UNIFIED SCHOOL DISTRICT NO. 351
Macksville, Kansas 67557

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS

Financial Statements
For the Year Ended June 30, 2012

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying primary government financial statements of Unified School District No. 351, Macksville, Kansas, as of and for the year ended June 30, 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 November 18, 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. 351, Macksville, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 351, Macksville, Kansas as of June 30, 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. 351, Macksville, 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 2, 2012

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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	\$ (78,090.00)	\$ 0.00
Supplemental General Fund	195,728.47	0.00
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	0.00	0.00
At-Risk Fund	0.00	0.00
Bilingual Education Fund	0.00	0.00
Capital Outlay Fund	850,003.10	76.15
Driver Training Fund	36,684.28	0.00
Food Service Fund	41,041.85	0.00
Professional Development Fund	24,538.85	0.00
Special Education Fund	260,280.39	0.00
Vocational Education Fund	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	265,658.31	0.00
Textbook Rental Fund	73,967.63	0.00
Recreation Commission Fund	0.00	0.00
Title I Fund	0.00	0.00
Title I ARRA Fund	0.00	0.00
Title II-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	15,407.29	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 1,685,220.17</u>	<u>\$ 76.15</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
\$ 2,574,556.17	\$ 2,587,638.97	\$ (91,172.80)	\$ 5,300.45	\$ (85,872.35)
484,360.96	452,450.98	227,638.45	64.89	227,703.34
36,052.21	36,052.21	0.00	0.00	0.00
258,055.75	258,055.75	0.00	0.00	0.00
71,744.43	71,744.43	0.00	0.00	0.00
150,694.54	660,188.00	340,585.79	569,674.60	910,260.39
1,316.00	3,268.17	34,732.11	0.00	34,732.11
211,135.61	201,161.55	51,015.91	0.00	51,015.91
0.00	6,502.87	18,035.98	0.00	18,035.98
491,674.10	429,875.22	322,079.27	0.00	322,079.27
77,725.42	77,725.42	0.00	0.00	0.00
206,133.15	206,133.15	0.00	0.00	0.00
92,939.51	178,993.24	179,604.58	94,007.00	273,611.58
13,765.00	17,267.95	70,464.68	0.00	70,464.68
36,118.22	36,118.22	0.00	0.00	0.00
60,178.00	60,178.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
13,477.00	13,477.00	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
18,981.00	18,981.00	0.00	0.00	0.00
57,492.33	46,959.25	25,940.37	0.00	25,940.37
<u>\$ 4,856,399.40</u>	<u>\$ 5,362,771.38</u>	<u>\$ 1,178,924.34</u>	<u>\$ 669,046.94</u>	<u>\$ 1,847,971.28</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Balance to be accounted for:	<u>\$ 1,847,971.28</u>
Composition of Cash:	
Board Accounts:	
NOW Account-St John National Bank, Macksville, KS	\$ 1,167,070.02
Less Outstanding Checks	(345,039.11)
Certificates of Deposit-St John National Bank, St John, KS	1,000,000.00
Activity Fund Accounts:	
Checking Account - St John National Bank, Macksville, KS	
Elementary School (Reconciled)	3,121.02
NOW Account - St John National Bank, Macksville, KS	
High School (Reconciled)	<u>33,104.44</u>
Total Cash	1,858,256.37
Total Agency Fund per Statement 4	<u>(10,285.09)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 1,847,971.28</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 2,463,804.00	\$ (80,514.00)
Supplemental General Fund	630,000.00	0.00
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	65,000.00	XXXXXXXXXX
At-Risk Fund	300,000.00	XXXXXXXXXX
Bilingual Education Fund	75,000.00	XXXXXXXXXX
Capital Outlay Fund	1,031,570.00	XXXXXXXXXX
Driver Training Fund	42,794.00	XXXXXXXXXX
Food Service Fund	289,313.00	XXXXXXXXXX
Professional Development Fund	29,539.00	XXXXXXXXXX
Special Education Fund	810,281.00	XXXXXXXXXX
Vocational Education Fund	80,000.00	XXXXXXXXXX
KPERs Special Retirement Fund	244,448.00	XXXXXXXXXX
Recreation Commission Fund	37,000.00	XXXXXXXXXX

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

Statement 2

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ 204,348.97	\$ 2,587,638.97	\$ 2,587,638.97	\$ 0.00
0.00	630,000.00	452,450.98	(177,549.02)
0.00	65,000.00	36,052.21	(28,947.79)
0.00	300,000.00	258,055.75	(41,944.25)
0.00	75,000.00	71,744.43	(3,255.57)
0.00	1,031,570.00	660,188.00	(371,382.00)
0.00	42,794.00	3,268.17	(39,525.83)
0.00	289,313.00	201,161.55	(88,151.45)
0.00	29,539.00	6,502.87	(23,036.13)
0.00	810,281.00	429,875.22	(380,405.78)
0.00	80,000.00	77,725.42	(2,274.58)
0.00	244,448.00	206,133.15	(38,314.85)
0.00	37,000.00	36,118.22	(881.78)

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property Tax	\$ 625,718.40	\$ 650,247.25	\$ 603,825.00	\$ 46,422.25
Delinquent Tax	4,820.57	4,799.32	6,367.00	(1,567.68)
Mineral Tax	19,757.26	20,022.63	18,315.00	1,707.63
Local Sources:				
Reimbursements	215,576.18	204,348.97	0.00	204,348.97
State Aid:				
Equalization Aid	1,355,961.00	1,379,612.00	1,464,131.00	(84,519.00)
Special Education	252,802.00	314,425.00	368,040.00	(53,615.00)
Federal Aid:				
ARRA	43,675.00	0.00	0.00	0.00
Education Job Grant	76,475.00	1,101.00	0.00	1,101.00
Total Cash Receipts	<u>2,594,785.41</u>	<u>2,574,556.17</u>	<u>\$ 2,460,678.00</u>	<u>\$ 113,878.17</u>
Expenditures				
Instruction	1,061,050.79	1,088,694.00	903,064.00	185,630.00
Student Support Services	68,741.69	68,853.38	71,200.00	(2,346.62)
Instructional Support Staff	47,094.21	47,124.62	48,250.00	(1,125.38)
General Administration	129,470.98	36,505.16	53,000.00	(16,494.84)
School Administration	184,374.69	186,295.19	189,750.00	(3,454.81)
Operations & Maintenance	136,247.04	138,168.50	137,800.00	368.50
Vehicle Operating Services	179,014.64	190,323.46	208,200.00	(17,876.54)
Vehicle & Maintenance Services	17,878.20	17,623.34	19,500.00	(1,876.66)
Operating Transfers	758,627.18	814,051.32	833,040.00	(18,988.68)
Adjustment to Comply with Legal Max			(80,514.00)	80,514.00
Legal General Fund Budget	2,582,499.42	2,587,638.97	2,383,290.00	204,348.97
Adjustment for Qualifying Budget Credits			204,348.97	(204,348.97)
Total Expenditures	<u>2,582,499.42</u>	<u>2,587,638.97</u>	<u>\$ 2,587,638.97</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	12,285.99	(13,082.80)		
Unencumbered Cash, Beginning	<u>(90,375.99)</u>	<u>(78,090.00)</u>		
Unencumbered Cash, Ending	<u>\$ (78,090.00)</u>	<u>\$ (91,172.80)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 405,716.20	\$ 457,081.49	\$ 406,569.00	\$ 50,512.49
Delinquent Tax	3,137.38	3,666.62	4,144.00	(477.38)
Motor Veh./16-20M Veh. Tax	22,799.93	23,344.42	23,183.00	161.42
Recreational Vehicle Tax	280.26	268.43	377.00	(108.57)
Total Cash Receipts	<u>431,933.77</u>	<u>484,360.96</u>	<u>\$ 434,273.00</u>	<u>\$ 50,087.96</u>
Expenditures				
Instruction:				
Salaries	2,000.00	2,000.00	2,500.00	(500.00)
Employee Benefits	154.22	152.66	160.00	(7.34)
Supplies	7,281.91	22,901.55	25,000.00	(2,098.45)
General Administration:				
Salaries	70,767.20	71,505.20	75,000.00	(3,494.80)
Employee Benefits	5,575.28	5,607.98	6,200.00	(592.02)
Other Purchased Services	29,913.60	35,592.50	40,000.00	(4,407.50)
Operations & Maintenance:				
Supplies	21,159.09	23,843.74	40,000.00	(16,156.26)
Heating	37,126.58	34,629.35	73,000.00	(38,370.65)
Electricity	50,598.81	49,988.63	68,000.00	(18,011.37)
Operating Transfers:				
To At-Risk (4 Yr Old)	0.00	0.00	25,000.00	(25,000.00)
To At-Risk	0.00	0.00	25,000.00	(25,000.00)
To Food Service	18,262.45	31,229.37	70,000.00	(38,770.63)
To Special Education	175,000.00	175,000.00	180,140.00	(5,140.00)
Total Expenditures	<u>417,839.14</u>	<u>452,450.98</u>	<u>\$ 630,000.00</u>	<u>\$ (177,549.02)</u>
Receipts Over (Under) Expenditures	14,094.63	31,909.98		
Unencumbered Cash, Beginning	<u>181,633.84</u>	<u>195,728.47</u>		
Unencumbered Cash, Ending	<u>\$ 195,728.47</u>	<u>\$ 227,638.45</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
AT-RISK (4 YR OLD) FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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 Transfers:				
From General	\$ 35,736.40	\$ 36,052.21	\$ 40,000.00	\$ (3,947.79)
From Supplemental General	0.00	0.00	25,000.00	(25,000.00)
Total Cash Receipts	<u>35,736.40</u>	<u>36,052.21</u>	<u>\$ 65,000.00</u>	<u>\$ (28,947.79)</u>
Expenditures				
Instruction:				
Salaries	33,403.47	33,734.44	60,000.00	(26,265.56)
Employee Benefits	<u>2,332.93</u>	<u>2,317.77</u>	<u>5,000.00</u>	<u>(2,682.23)</u>
Total Expenditures	<u>35,736.40</u>	<u>36,052.21</u>	<u>\$ 65,000.00</u>	<u>\$ (28,947.79)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
AT-RISK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 18,110.00	\$ 27,594.00	\$ 25,000.00	\$ 2,594.00
Operating Transfers:				
From General	243,095.06	230,461.75	250,000.00	(19,538.25)
From Supplemental General	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>(25,000.00)</u>
Total Cash Receipts	<u>261,205.06</u>	<u>258,055.75</u>	<u>\$ 300,000.00</u>	<u>\$ (41,944.25)</u>
Expenditures				
Instruction:				
Salaries	237,849.45	235,281.00	260,000.00	(24,719.00)
Employee Benefits	16,879.09	16,303.27	21,000.00	(4,696.73)
Purchased Professional Services	0.00	0.00	2,980.00	(2,980.00)
Supplies	0.00	0.00	5,000.00	(5,000.00)
Property (Equip & Furn)	0.00	0.00	2,000.00	(2,000.00)
Student Support Services:				
Salaries	6,000.00	6,000.00	8,000.00	(2,000.00)
Employee Benefits	<u>476.52</u>	<u>471.48</u>	<u>1,020.00</u>	<u>(548.52)</u>
Total Expenditures	<u>261,205.06</u>	<u>258,055.75</u>	<u>\$ 300,000.00</u>	<u>\$ (41,944.25)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
BILINGUAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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:				
Other Revenue from Local Sources	\$ 1,575.00	\$ 5,292.00	\$ 0.00	\$ 5,292.00
Operating Transfer:				
From General	<u>70,834.67</u>	<u>66,452.43</u>	<u>75,000.00</u>	<u>(8,547.57)</u>
Total Cash Receipts	<u>72,409.67</u>	<u>71,744.43</u>	<u>\$ 75,000.00</u>	<u>\$ (3,255.57)</u>
Expenditures				
Instruction:				
Salaries	67,000.00	67,000.00	69,600.00	(2,600.00)
Employee Benefits	4,786.80	4,744.43	5,100.00	(355.57)
Supplies	622.87	0.00	300.00	(300.00)
Property (Equip & Furn)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>72,409.67</u>	<u>71,744.43</u>	<u>\$ 75,000.00</u>	<u>\$ (3,255.57)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 129,394.39	\$ 134,473.60	\$ 125,475.00	\$ 8,998.60
Delinquent Tax	1,157.98	1,187.20	1,319.00	(131.80)
Motor Veh./16-20M Veh. Tax	8,700.76	8,476.99	8,133.00	343.99
Recreational Vehicle Tax	111.68	97.96	133.00	(35.04)
Local Sources:				
Interest on Idle Funds	9,749.92	467.29	1,000.00	(532.71)
Other Revenue from Local Sources	15,267.86	5,991.50	25,000.00	(19,008.50)
Operating Transfer:				
From General	<u>50,523.60</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cash Receipts	<u>214,906.19</u>	<u>150,694.54</u>	<u>\$ 161,060.00</u>	<u>\$ (10,365.46)</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	0.00	0.00	250,000.00	(250,000.00)
Operations & Maintenance:				
Property (Equip & Furn)	125,896.73	612,982.00	250,000.00	362,982.00
Transportation:				
Property (Equip & Furn)	0.00	0.00	150,000.00	(150,000.00)
Facility Acquis. & Constr. Services:				
Other	<u>0.00</u>	<u>47,206.00</u>	<u>381,570.00</u>	<u>(334,364.00)</u>
Total Expenditures	<u>125,896.73</u>	<u>660,188.00</u>	<u>\$ 1,031,570.00</u>	<u>\$ (371,382.00)</u>
Receipts Over (Under) Expenditures	89,009.46	(509,493.46)		
Unencumbered Cash, Beginning	760,193.64	850,003.10		
Prior Year Cancelled Encumbrances	<u>800.00</u>	<u>76.15</u>		
Unencumbered Cash, Ending	<u>\$ 850,003.10</u>	<u>\$ 340,585.79</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
DRIVER TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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				
State Aid:				
State Safety Aid	\$ 1,110.00	\$ 1,316.00	\$ 1,110.00	\$ 206.00
Operating Transfer:				
From General	<u>10,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
Total Cash Receipts	<u>11,110.00</u>	<u>1,316.00</u>	<u>\$ 6,110.00</u>	<u>\$ (4,794.00)</u>
Expenditures				
Instruction:				
Salaries	2,700.00	2,781.60	20,000.00	(17,218.40)
Employee Benefits	218.21	215.46	550.00	(334.54)
Other	8.00	8.00	19,244.00	(19,236.00)
Vehicle Operation & Maint. Services:				
Motor Fuel	309.46	263.11	2,500.00	(2,236.89)
Property (Equip & Furn)	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>
Total Expenditures	<u>3,235.67</u>	<u>3,268.17</u>	<u>\$ 42,794.00</u>	<u>\$ (39,525.83)</u>
Receipts Over (Under) Expenditures	7,874.33	(1,952.17)		
Unencumbered Cash, Beginning	<u>28,809.95</u>	<u>36,684.28</u>		
Unencumbered Cash, Ending	<u>\$ 36,684.28</u>	<u>\$ 34,732.11</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
FOOD SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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:				
Interest on Idle Funds	\$ 4,944.33	\$ 15,095.37	\$ 12,000.00	\$ 3,095.37
Food Sales	58,122.49	52,338.34	71,726.00	(19,387.66)
Other Revenue from Local Sources	25.00	1,229.86	25.00	1,204.86
State Aid:				
State Food Assistance	1,896.11	1,920.67	1,557.00	363.67
Federal Aid:				
Child Nutrition Program	100,605.73	109,322.00	92,963.00	16,359.00
Operating Transfer:				
From Supplemental General	18,262.45	31,229.37	70,000.00	(38,770.63)
Total Cash Receipts	183,856.11	211,135.61	\$ 248,271.00	\$ (37,135.39)
Expenditures				
Operations & Maintenance:				
Salaries	0.00	0.00	1,300.00	(1,300.00)
Purchased Property Services	890.93	462.51	0.00	462.51
Supplies	0.00	325.00	0.00	325.00
Food Service Operation:				
Salaries	67,982.79	69,701.44	75,000.00	(5,298.56)
Employee Benefits	5,557.56	5,656.24	6,000.00	(343.76)
Food & Supplies	107,927.74	124,249.11	140,000.00	(15,750.89)
Property (Equip & Furn)	638.60	84.65	1,000.00	(915.35)
Other	299.56	682.60	66,013.00	(65,330.40)
Total Expenditures	183,297.18	201,161.55	\$ 289,313.00	\$ (88,151.45)
Receipts Over (Under) Expenditures	558.93	9,974.06		
Unencumbered Cash, Beginning	40,482.92	41,041.85		
Unencumbered Cash, Ending	\$ 41,041.85	\$ 51,015.91		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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 Transfer:				
From General	\$ 10,000.00	\$ 0.00	\$ 5,000.00	\$ (5,000.00)
Total Cash Receipts	<u>10,000.00</u>	<u>0.00</u>	<u>\$ 5,000.00</u>	<u>\$ (5,000.00)</u>
Expenditures				
Instructional Support Staff:				
Salaries	0.00	0.00	539.00	(539.00)
Employee Benefits	0.00	0.00	250.00	(250.00)
Purchased Professional Services	7,581.17	6,355.21	28,750.00	(22,394.79)
Other	<u>0.00</u>	<u>147.66</u>	<u>0.00</u>	<u>147.66</u>
Total Expenditures	<u>7,581.17</u>	<u>6,502.87</u>	<u>29,539.00</u>	<u>(23,036.13)</u>
Receipts Over (Under) Expenditures	2,418.83	(6,502.87)		
Unencumbered Cash, Beginning	<u>22,120.02</u>	<u>24,538.85</u>		
Unencumbered Cash, Ending	<u>\$ 24,538.85</u>	<u>\$ 18,035.98</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 8,131.73	\$ 2,249.10	\$ 1,820.00	\$ 429.10
Operating Transfers:				
From General	252,802.30	314,425.00	368,040.00	(53,615.00)
From Supplemental General	<u>175,000.00</u>	<u>175,000.00</u>	<u>180,140.00</u>	<u>(5,140.00)</u>
Total Cash Receipts	<u>435,934.03</u>	<u>491,674.10</u>	<u>\$ 550,000.00</u>	<u>\$ (58,325.90)</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessment	99,873.12	111,678.21	112,000.00	(321.79)
Flow Thru	248,947.30	307,266.00	350,000.00	(42,734.00)
Other	0.00	0.00	325,731.00	(325,731.00)
Vehicle Operating Services:				
Salaries	4,850.56	5,956.81	15,000.00	(9,043.19)
Employee Benefits	387.70	468.69	1,550.00	(1,081.31)
Other Purchased Services	0.00	2,249.10	0.00	2,249.10
Supplies	1,227.66	2,256.41	6,000.00	(3,743.59)
Vehicle & Maintenance Services:				
Purchased Professional Services	<u>19.42</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>355,305.76</u>	<u>429,875.22</u>	<u>\$ 810,281.00</u>	<u>\$ (380,405.78)</u>
Receipts Over (Under) Expenditures	80,628.27	61,798.88		
Unencumbered Cash, Beginning	<u>179,652.12</u>	<u>260,280.39</u>		
Unencumbered Cash, Ending	<u>\$ 260,280.39</u>	<u>\$ 322,079.27</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
VOCATIONAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 3,543.00	\$ 3,780.00	\$ 5,000.00	\$ (1,220.00)
Federal Aid:				
Carl Perkins Grant	1,514.99	225.00	0.00	225.00
Operating Transfer:				
From General	<u>70,635.15</u>	<u>73,720.42</u>	<u>75,000.00</u>	<u>(1,279.58)</u>
Total Cash Receipts	<u>75,693.14</u>	<u>77,725.42</u>	<u>\$ 80,000.00</u>	<u>\$ (2,274.58)</u>
Expenditures				
Instruction:				
Salaries	68,000.00	68,000.00	70,000.00	(2,000.00)
Employee Benefits	5,011.56	4,763.60	5,200.00	(436.40)
Purchased Professional Services	553.22	1,061.12	750.00	311.12
Supplies	0.00	3,784.70	3,150.00	634.70
Other	<u>2,128.36</u>	<u>116.00</u>	<u>900.00</u>	<u>(784.00)</u>
Total Expenditures	<u>75,693.14</u>	<u>77,725.42</u>	<u>\$ 80,000.00</u>	<u>\$ (2,274.58)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 186,392.95	\$ 206,133.15	\$ 244,448.00	\$ (38,314.85)
Total Cash Receipts	<u>186,392.95</u>	<u>206,133.15</u>	<u>\$ 244,448.00</u>	<u>\$ (38,314.85)</u>
Expenditures				
Instruction:				
Employee Benefits	111,835.85	123,679.93	153,224.00	(29,544.07)
Student Support Services:				
Employee Benefits	5,591.82	6,183.99	9,044.00	(2,860.01)
Instructional Support Staff:				
Employee Benefits	0.00	0.00	6,147.00	(6,147.00)
General Administration:				
Employee Benefits	13,047.48	14,429.31	10,123.00	4,306.31
School Administration:				
Employee Benefits	24,231.09	26,797.30	21,867.00	4,930.30
Operations & Maintenance:				
Employee Benefits	11,183.54	12,367.99	15,698.00	(3,330.01)
Student Transportation Services:				
Employee Benefits	13,047.48	14,429.31	18,222.00	(3,792.69)
Food Service:				
Employee Benefits	<u>7,455.69</u>	<u>8,245.32</u>	<u>10,123.00</u>	<u>(1,877.68)</u>
Total Expenditures	<u>186,392.95</u>	<u>206,133.15</u>	<u>\$ 244,448.00</u>	<u>\$ (38,314.85)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
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		
Operating Transfer:		
From General	\$ 0.00	\$ 92,939.51
Total Cash Receipts	0.00	92,939.51
Expenditures		
General Administration:		
Salaries	0.00	78,727.88
Employee Benefits	0.00	6,258.36
Transportation:		
Property (Equip & Furn)	0.00	94,007.00
Total Expenditures	0.00	178,993.24
Receipts Over (Under) Expenditures	0.00	(86,053.73)
Unencumbered Cash, Beginning	265,658.31	265,658.31
Unencumbered Cash, Ending	\$ 265,658.31	\$ 179,604.58

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
TEXTBOOK RENTAL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Actual
Cash Receipts		
Local Sources:		
Rental Fees	\$ 11,857.50	\$ 13,765.00
Operating Transfer:		
From General	<u>15,000.00</u>	<u>0.00</u>
Total Cash Receipts	<u>26,857.50</u>	<u>13,765.00</u>
Expenditures		
Instruction:		
Supplies	<u>28,368.77</u>	<u>17,267.95</u>
Total Expenditures	<u>28,368.77</u>	<u>17,267.95</u>
Receipts Over (Under) Expenditures	(1,511.27)	(3,502.95)
Unencumbered Cash, Beginning	<u>75,478.90</u>	<u>73,967.63</u>
Unencumbered Cash, Ending	<u>\$ 73,967.63</u>	<u>\$ 70,464.68</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
RECREATION COMMISSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 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	\$ 32,383.48	\$ 33,674.09	\$ 31,368.00	\$ 2,306.09
Delinquent Tax	289.02	297.55	329.00	(31.45)
Motor Veh./16-20M Veh. Tax	2,175.11	2,121.59	2,034.00	87.59
Recreational Vehicle Tax	27.43	24.99	33.00	(8.01)
Other County Revenue	190.24	0.00	0.00	0.00
Local Sources:				
Other Revenue from Local Sources	0.00	0.00	3,250.00	(3,250.00)
Total Cash Receipts	<u>35,065.28</u>	<u>36,118.22</u>	<u>\$ 37,014.00</u>	<u>\$ (895.78)</u>
Expenditures				
Community Service Operations	<u>35,105.21</u>	<u>36,118.22</u>	<u>37,000.00</u>	<u>(881.78)</u>
Total Expenditures	<u>35,105.21</u>	<u>36,118.22</u>	<u>\$ 37,000.00</u>	<u>\$ (881.78)</u>
Receipts Over (Under) Expenditures	(39.93)	0.00		
Unencumbered Cash, Beginning	<u>39.93</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
TITLE 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	\$ 60,762.00	\$ 60,178.00
Total Cash Receipts	60,762.00	60,178.00
Expenditures		
Instruction:		
Salaries	55,839.42	60,178.00
Employee Benefits	4,607.07	0.00
Supplies	315.51	0.00
Total Expenditures	60,762.00	60,178.00
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. 351, MACKSVILLE, 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	\$ 24,978.00	\$ 0.00
Total Cash Receipts	24,978.00	0.00
Expenditures		
Instruction:		
Salaries	23,589.28	0.00
Employee Benefits	1,388.72	0.00
Total Expenditures	24,978.00	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. 351, MACKSVILLE, 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	\$ 15,004.00	\$ 13,477.00
Total Cash Receipts	15,004.00	13,477.00
Expenditures		
Instruction:		
Salaries	9,754.00	13,032.83
Employee Benefits	744.00	444.17
Instructional Support Staff:		
Purchased Professional Services	4,506.00	0.00
Total Expenditures	15,004.00	13,477.00
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. 351, MACKSVILLE, 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	\$ 206.00	\$ 0.00
Total Cash Receipts	206.00	0.00
Expenditures		
Instruction:		
Purchased Professional Services	589.00	0.00
Property (Equip & Furn)	206.00	0.00
Total Expenditures	795.00	0.00
Receipts Over (Under) Expenditures	(589.00)	0.00
Unencumbered Cash, Beginning	589.00	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. 351, MACKSVILLE, 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	\$ 1,288.00	\$ 0.00
Total Cash Receipts	1,288.00	0.00
Expenditures		
Instruction:		
Supplies	1,448.00	0.00
Total Expenditures	1,448.00	0.00
Receipts Over (Under) Expenditures	(160.00)	0.00
Unencumbered Cash, Beginning	160.00	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. 351, MACKSVILLE, 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	\$ 18,383.00	\$ 18,981.00
Total Cash Receipts	18,383.00	18,981.00
Expenditures		
Instruction:		
Supplies	18,383.00	18,981.00
Total Expenditures	18,383.00	18,981.00
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. 351, MACKSVILLE, KANSAS
 AGENCY FUNDS
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Macksville High School:				
Class of 2010	\$ 270.07	\$ 0.00	\$ 270.07	\$ 0.00
Class of 2011	41.63	0.00	0.00	41.63
Class of 2012	1,469.55	0.00	686.00	783.55
Class of 2013	1,524.65	11,686.79	12,169.22	1,042.22
Class of 2014	0.00	1,664.30	30.00	1,634.30
Class of 2015	0.00	30.00	30.00	0.00
National Honor Society	186.29	0.00	0.00	186.29
Student Council	1,789.60	29,492.68	28,627.10	2,655.18
Quiz Bowl	604.23	963.75	926.03	641.95
Cheerleaders	783.67	11,186.66	10,276.60	1,693.73
Kay Club	288.83	306.40	355.36	239.87
Kayette Club	275.39	4,603.15	4,112.17	766.37
Total Macksville High School	<u>7,233.91</u>	<u>59,933.73</u>	<u>57,482.55</u>	<u>9,685.09</u>
Macksville Elementary School				
Cheerleaders	<u>1,258.26</u>	<u>1,191.82</u>	<u>1,850.08</u>	<u>600.00</u>
Total Macksville Elementary School	<u>1,258.26</u>	<u>1,191.82</u>	<u>1,850.08</u>	<u>600.00</u>
Total Agency Funds	<u>\$ 8,492.17</u>	<u>\$ 61,125.55</u>	<u>\$ 59,332.63</u>	<u>\$ 10,285.09</u>

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

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>	<u>Cash Receipts</u>
Macksville High School:			
Athletics	\$ 391.47	\$ 0.00	\$ 19,908.74
Drama-Speech	402.07	0.00	1,117.04
Yearbook	9,681.33	0.00	8,295.00
Macksville Inv Track Meet	136.39	0.00	0.00
Music	2,501.94	0.00	1,322.98
Forensic	135.90	0.00	380.61
Student Revolving	0.00	0.00	10,208.21
Library Fines	409.21	0.00	1,069.38
Interest	1.86	0.00	59.28
Sales Tax	21.45	0.00	5,166.69
Health Machine Grant	<u>133.32</u>	<u>0.00</u>	<u>6,900.92</u>
Total Macksville High School	<u>13,814.94</u>	<u>0.00</u>	<u>54,428.85</u>
Macksville Elementary School:			
Athletics	650.95	0.00	2,030.36
Accelerated Reader	585.90	0.00	941.87
Band	<u>355.50</u>	<u>0.00</u>	<u>91.25</u>
Total Macksville Elementary School	<u>1,592.35</u>	<u>0.00</u>	<u>3,063.48</u>
Total District Activity Funds	<u>\$ 15,407.29</u>	<u>\$ 0.00</u>	<u>\$ 57,492.33</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
\$ 15,481.85	\$ 4,818.36	\$ 0.00	\$ 4,818.36	
1,165.07	354.04	0.00	354.04	
6,852.28	11,124.05	0.00	11,124.05	
0.00	136.39	0.00	136.39	
5.89	3,819.03	0.00	3,819.03	
14.25	502.26	0.00	502.26	
10,208.21	0.00	0.00	0.00	
434.68	1,043.91	0.00	1,043.91	
0.00	61.14	0.00	61.14	
4,844.31	343.83	0.00	343.83	
<u>5,817.90</u>	<u>1,216.34</u>	<u>0.00</u>	<u>1,216.34</u>	
 44,824.44	 23,419.35	 0.00	 23,419.35	
 1,865.02	 816.29	 0.00	 816.29	
255.28	1,272.49	0.00	1,272.49	
<u>14.51</u>	<u>432.24</u>	<u>0.00</u>	<u>432.24</u>	
 2,134.81	 2,521.02	 0.00	 2,521.02	
 \$ 46,959.25	 \$ 25,940.37	 \$ 0.00	 \$ 25,940.37	

UNIFIED SCHOOL DISTRICT NO. 351
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 351, Macksville, Kansas is a municipal corporation governed by an elected seven member board. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The Recreation Commission of Unified School District No. 351 oversees the recreational activities of the District and is a component unit. The Recreation Commission can sue and be sued, but acquisition of real property by the commission must be approved by the District. The District levies taxes for the commission and bond issuances must be approved by the District. The primary government financial statements presented do not include the financial data of the Unified School District No. 351. The financial data of the Recreation Commission is available at the Recreation Commission's office.

B. FUND ACCOUNTING

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

The following types of funds comprise the financial activities of Unified School District No. 351, Macksville, Kansas for the year ended June 30, 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.

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

Vacation Policy:

The District grants all full-time twelve month employees vacation days. Accrued vacation time is paid to these employees in the event of termination. These days are non-accumulative past June 30, therefore there is no potential liability for vacation leave as of June 30, 2012.

Sick Leave:

At the beginning of the school year, each employee will be credited with twelve days of sick leave, the unused portion of which shall accumulate from year to year with a maximum of sixty days accumulation. The employee may use all or any portion of his/her leave for personal illness or disability. Accumulated sick days are not paid in the event of termination, therefore there is no potential liability for sick leave as of June 30, 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. 351, Macksville, Kansas, records reimbursable expenditures (or expense) in the fund that makes the disbursement and records the reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

J. ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

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

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

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

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

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

Contingency Reserve Fund	Title II-D Fund
Textbook Rental Fund	Title II-D ARRA Fund
Title I Fund	REAP Grant Fund
Title I ARRA Fund	District Activity Funds
Title II-A 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 Fund showed a negative ending unencumbered cash balance of \$91,172.80 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 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	\$ 650,247.25	\$ 603,825.00	\$ 46,422.25
Delinquent Tax	4,799.32	6,367.00	(1,567.68)
Mineral Tax	20,022.63	18,315.00	1,707.63
Local Sources:			
Reimbursements	204,348.97	0.00	204,348.97
State Aid:			
Equalization Aid	1,392,570.00	1,464,131.00	(71,561.00)
Special Education	314,425.00	368,040.00	(53,615.00)
Federal Aid:			
Education Job Grant	<u>1,101.00</u>	<u>0.00</u>	<u>1,101.00</u>
Total Statutory Revenues	<u>2,587,514.17</u>	<u>\$ 2,460,678.00</u>	<u>\$ 126,836.17</u>
Expenditures			
Instruction	1,088,694.00	903,064.00	185,630.00
Student Support Services	68,853.38	71,200.00	(2,346.62)
Instructional Support Staff	47,124.62	48,250.00	(1,125.38)
General Administration	36,505.16	53,000.00	(16,494.84)
School Administration	186,295.19	189,750.00	(3,454.81)
Operations & Maintenance	138,168.50	137,800.00	368.50
Vehicle Operating Services	190,323.46	208,200.00	(17,876.54)
Vehicle & Maintenance Services	17,623.34	19,500.00	(1,876.66)
Operating Transfers	814,051.32	833,040.00	(18,988.68)
Adjustment to Comply with Legal Max	<u> </u>	<u>(80,514.00)</u>	<u>80,514.00</u>
Legal General Fund Budget	2,587,638.97	2,383,290.00	204,348.97
Adjustment for Qualifying Budget Credits	<u> </u>	<u>204,348.97</u>	<u>(204,348.97)</u>
Total Expenditures	<u>2,587,638.97</u>	<u>\$ 2,587,638.97</u>	<u>\$ 0.00</u>
Revenue Over (Under) Expenditures	(124.80)		
Modified Unencumbered Cash, July 1, 2011	<u>3,125.00</u>		
Modified Unencumbered Cash, June 30, 2012	<u>\$ 3,000.20</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, 2012 the District's carrying amount of deposits was \$1,858,526.37 and the bank balance was \$2,203,737.74. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$253,310.42 was covered by federal depository insurance, and \$1,950,427.32 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>Statutory Authority</u>	<u>Amount</u>
General	At-Risk (4 Yr Old)	K.S.A. 72-6428	\$ 36,052.21
General	At-Risk	K.S.A. 72-6428	230,461.75
General	Bilingual Education	K.S.A. 72-6428	66,452.43
General	Special Education	K.S.A. 72-6428	314,425.00
General	Vocational Education	K.S.A. 72-6428	73,720.42
General	Contingency Reserve	K.S.A. 72-6428	92,939.51
Supplemental General	Food Service	K.S.A. 72-6433	31,229.37
Supplemental General	Special Education	K.S.A. 72-6433	175,000.00

Note 6 - DEFINED BENEFIT PENSION PLAN

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

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

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% for Tier 1 employees and 6% for Tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. 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 obtains coverage from commercial insurance companies in order to effectively manage risk. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years. The District does not participate in a public entity risk pool.

Note 8 - LEASE COMMITMENTS

Operating Leases

The District has entered into an operating lease for copiers which contain cancellation provisions and is subject to annual appropriations. For the reporting period, rent expenditures were \$15,850.59. These expenditures were made from the General Fund.

Note 9 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 2, 2012, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 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	\$ 794,566.46	\$ 824,352.28	\$ 582,064.00	\$ 242,288.28
Employee Benefits	73,689.75	80,153.66	82,000.00	(1,846.34)
Purchased Professional Services	310.15	395.27	0.00	395.27
Other Purchased Services	133,996.01	116,696.38	150,000.00	(33,303.62)
Supplies	55,399.09	63,914.33	85,000.00	(21,085.67)
Other	3,089.33	3,182.08	4,000.00	(817.92)
	<u>1,061,050.79</u>	<u>1,088,694.00</u>	<u>903,064.00</u>	<u>185,630.00</u>
Student Support Services:				
Salaries	58,361.48	59,353.33	59,000.00	353.33
Employee Benefits	5,085.21	5,129.11	6,500.00	(1,370.89)
Supplies	4,578.04	3,373.09	5,000.00	(1,626.91)
Other	716.96	997.85	700.00	297.85
	<u>68,741.69</u>	<u>68,853.38</u>	<u>71,200.00</u>	<u>(2,346.62)</u>
Instructional Support Staff:				
Salaries	43,845.00	44,090.00	45,000.00	(910.00)
Employee Benefits	2,220.11	2,203.45	2,250.00	(46.55)
Supplies	1,029.10	831.17	1,000.00	(168.83)
	<u>47,094.21</u>	<u>47,124.62</u>	<u>48,250.00</u>	<u>(1,125.38)</u>
General Administration:				
Salaries	77,948.00	0.00	0.00	0.00
Employee Benefits	7,260.12	1,159.69	0.00	1,159.69
Purchased Professional Services	21,919.76	10,255.91	25,000.00	(14,744.09)
Other Purchased Services	9,811.09	9,789.95	13,000.00	(3,210.05)
Supplies	2,667.21	3,211.98	3,000.00	211.98
Other	9,864.80	12,087.63	12,000.00	87.63
	<u>129,470.98</u>	<u>36,505.16</u>	<u>53,000.00</u>	<u>(16,494.84)</u>
School Administration:				
Salaries	157,918.12	159,591.53	162,000.00	(2,408.47)
Employee Benefits	14,525.65	14,662.57	14,750.00	(87.43)
Other Purchased Services	4,039.64	4,182.56	4,500.00	(317.44)
Supplies	6,152.59	5,865.23	6,500.00	(634.77)
Other	1,738.69	1,993.30	2,000.00	(6.70)
	<u>184,374.69</u>	<u>186,295.19</u>	<u>189,750.00</u>	<u>(3,454.81)</u>

UNIFIED SCHOOL DISTRICT NO. 351, MACKSVILLE, 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)

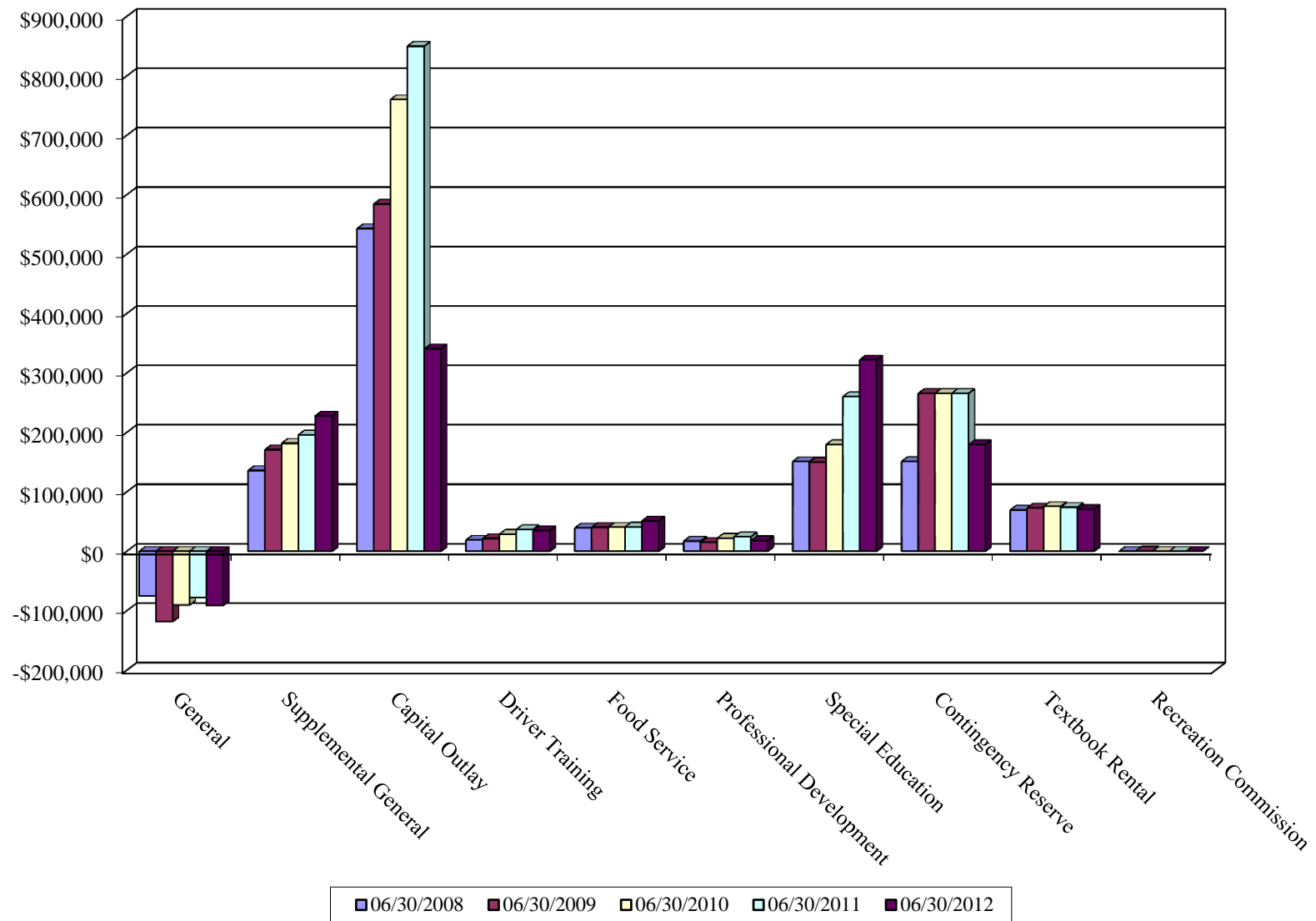
	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operations & Maintenance:				
Salaries	110,436.99	116,060.44	115,000.00	1,060.44
Employee Benefits	9,575.94	10,106.33	9,800.00	306.33
Purchased Professional Services	0.00	400.00	0.00	400.00
Purchased Property Services	12,913.21	8,828.52	9,500.00	(671.48)
Other Purchased Services	1,911.29	1,400.18	2,000.00	(599.82)
Other	1,409.61	1,373.03	1,500.00	(126.97)
	<u>136,247.04</u>	<u>138,168.50</u>	<u>137,800.00</u>	<u>368.50</u>
Vehicle Operating Services:				
Salaries	118,370.38	120,788.42	120,000.00	788.42
Employee Benefits	10,207.59	10,537.45	10,500.00	37.45
Other Purchased Services	7,371.00	7,252.00	7,500.00	(248.00)
Motor Fuel	42,873.77	51,745.59	70,000.00	(18,254.41)
Other	191.90	0.00	200.00	(200.00)
	<u>179,014.64</u>	<u>190,323.46</u>	<u>208,200.00</u>	<u>(17,876.54)</u>
Vehicle & Maintenance Services:				
Purchased Professional Services	10,880.82	9,325.14	10,000.00	(674.86)
Supplies	5,156.21	5,933.97	7,500.00	(1,566.03)
Other	1,841.17	2,364.23	2,000.00	364.23
	<u>17,878.20</u>	<u>17,623.34</u>	<u>19,500.00</u>	<u>(1,876.66)</u>
Operating Transfers:				
To At-Risk (4 Yr Old)	35,736.40	36,052.21	40,000.00	(3,947.79)
To At-Risk	243,095.06	230,461.75	250,000.00	(19,538.25)
To Bilingual Education	70,834.67	66,452.43	75,000.00	(8,547.57)
To Capital Outlay	50,523.60	0.00	0.00	0.00
To Driver Training	10,000.00	0.00	5,000.00	(5,000.00)
To Professional Development	10,000.00	0.00	5,000.00	(5,000.00)
To Special Education	252,802.30	314,425.00	368,040.00	(53,615.00)
To Vocational Education	70,635.15	73,720.42	75,000.00	(1,279.58)
To Contingency Reserve	0.00	92,939.51	0.00	92,939.51
To Textbook Rental	15,000.00	0.00	15,000.00	(15,000.00)
	<u>758,627.18</u>	<u>814,051.32</u>	<u>833,040.00</u>	<u>(18,988.68)</u>
Adjustment to Comply with Legal Max			(80,514.00)	80,514.00
Legal General Fund Budget	2,582,499.42	2,587,638.97	2,383,290.00	204,348.97
Adjustment for Qualifying Budget Credits			204,348.97	(204,348.97)
Total Expenditures	<u>\$ 2,582,499.42</u>	<u>\$ 2,587,638.97</u>	<u>\$ 2,587,638.97</u>	<u>\$ 0.00</u>

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

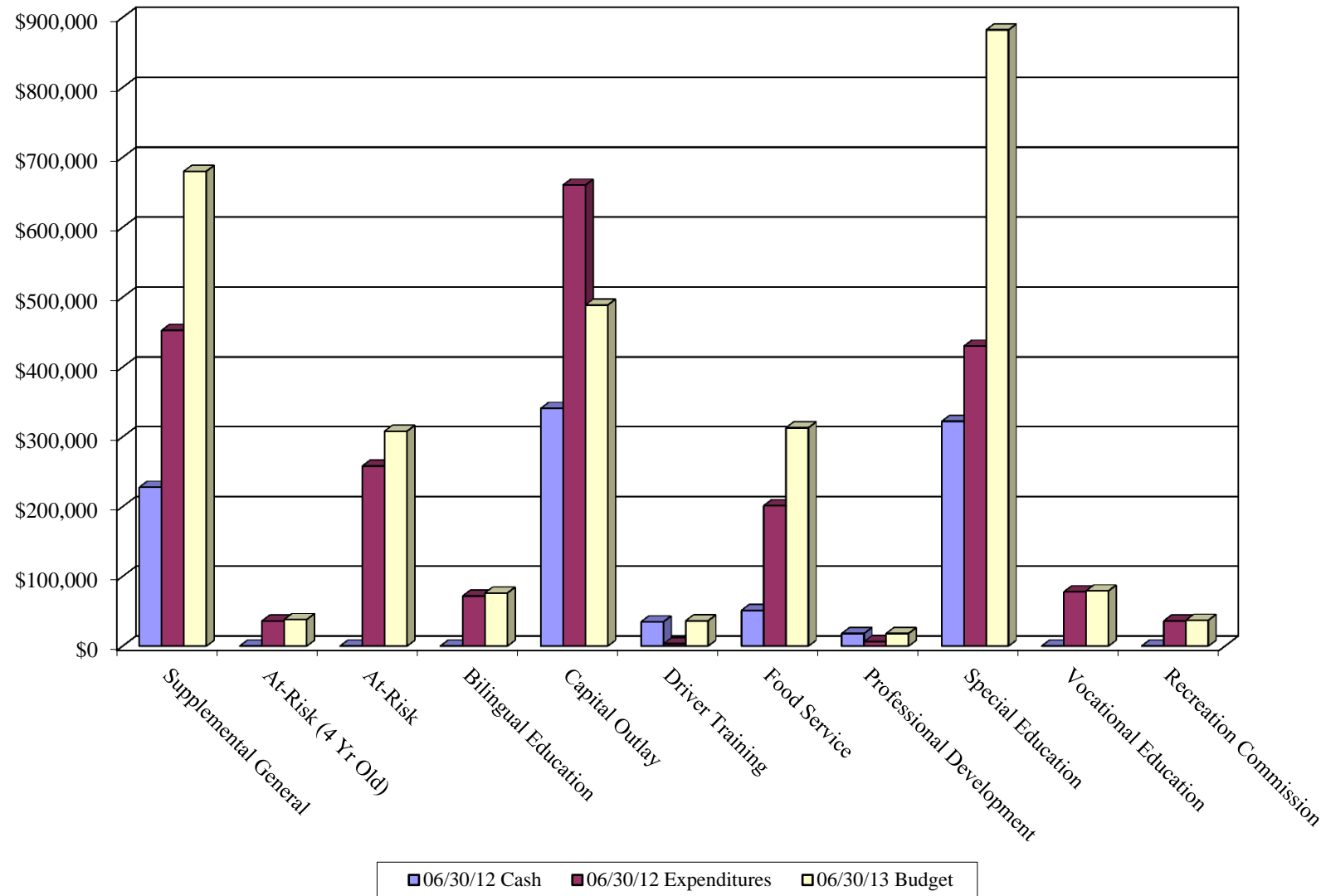
July 1, 2011 to June 30, 2012

	Central Office	High School	Elementary School
	<u> </u>	<u> </u>	<u> </u>
Balance to be accounted for 07/01/11	\$ 0.00	\$ 0.00	\$ 0.00
Receipts			
Reimbursements from U.S.D. 351	1,080.10	6,362.05	10,768.11
Other Reimbursements	<u>0.00</u>	<u>0.00</u>	<u>4,542.30</u>
Total Receipts	<u>1,080.10</u>	<u>6,362.05</u>	<u>15,310.41</u>
Disb., Encumbrances, & Transfers			
Reimbursable Items	<u>1,080.10</u>	<u>6,362.05</u>	<u>15,310.41</u>
Total Disb., Encumbrances, & Transfers	<u>1,080.10</u>	<u>6,362.05</u>	<u>15,310.41</u>
Balance to be accounted for 06/30/12	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>
CASH ACCOUNTED FOR:			
Checking Account:			
St John National Bank, Macksville, KS	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total Cash Accounted For	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</u></u>

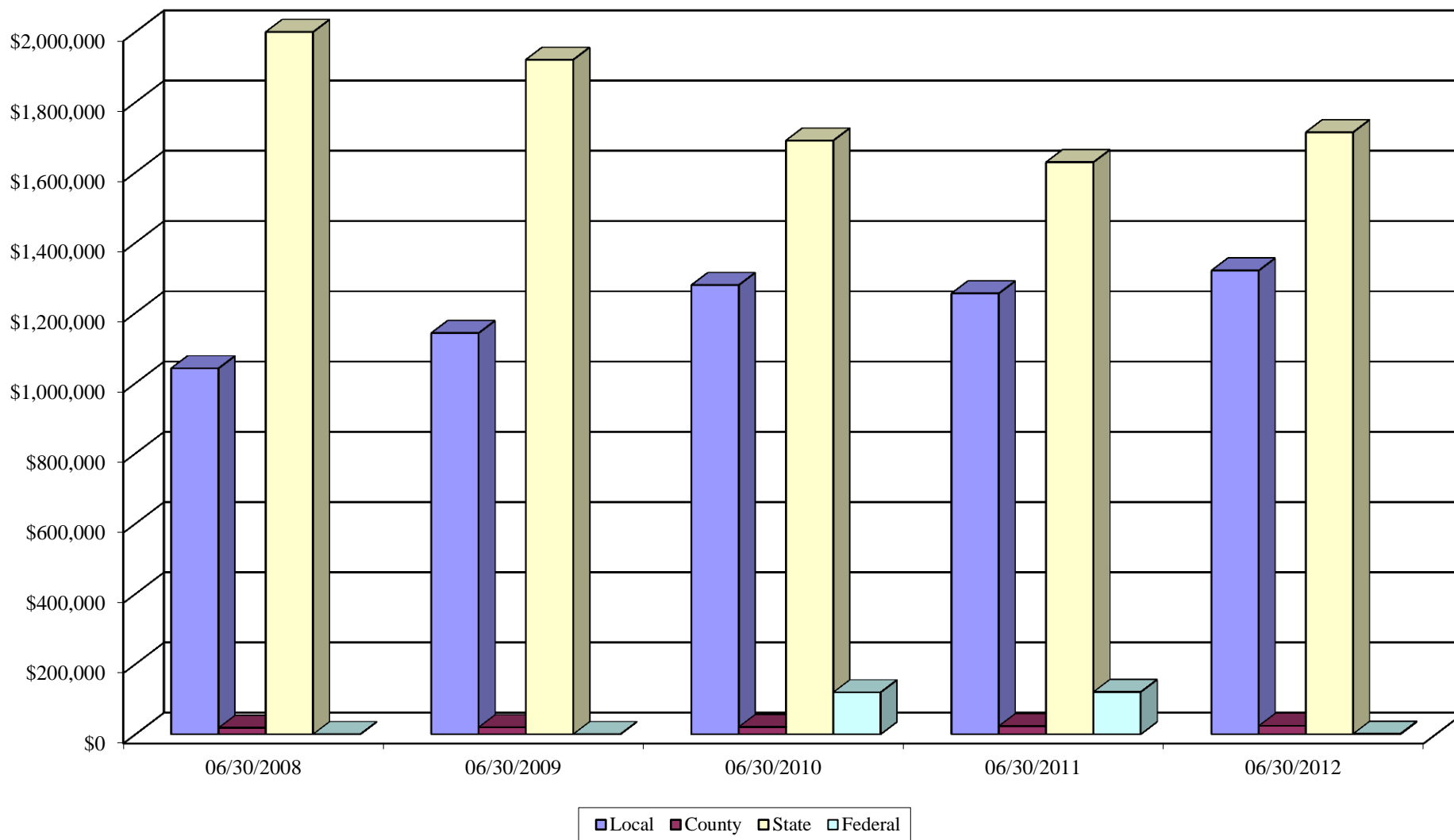
Unified School District No. 351
Macksville, Kansas
Unencumbered Cash Balances - Selected Funds



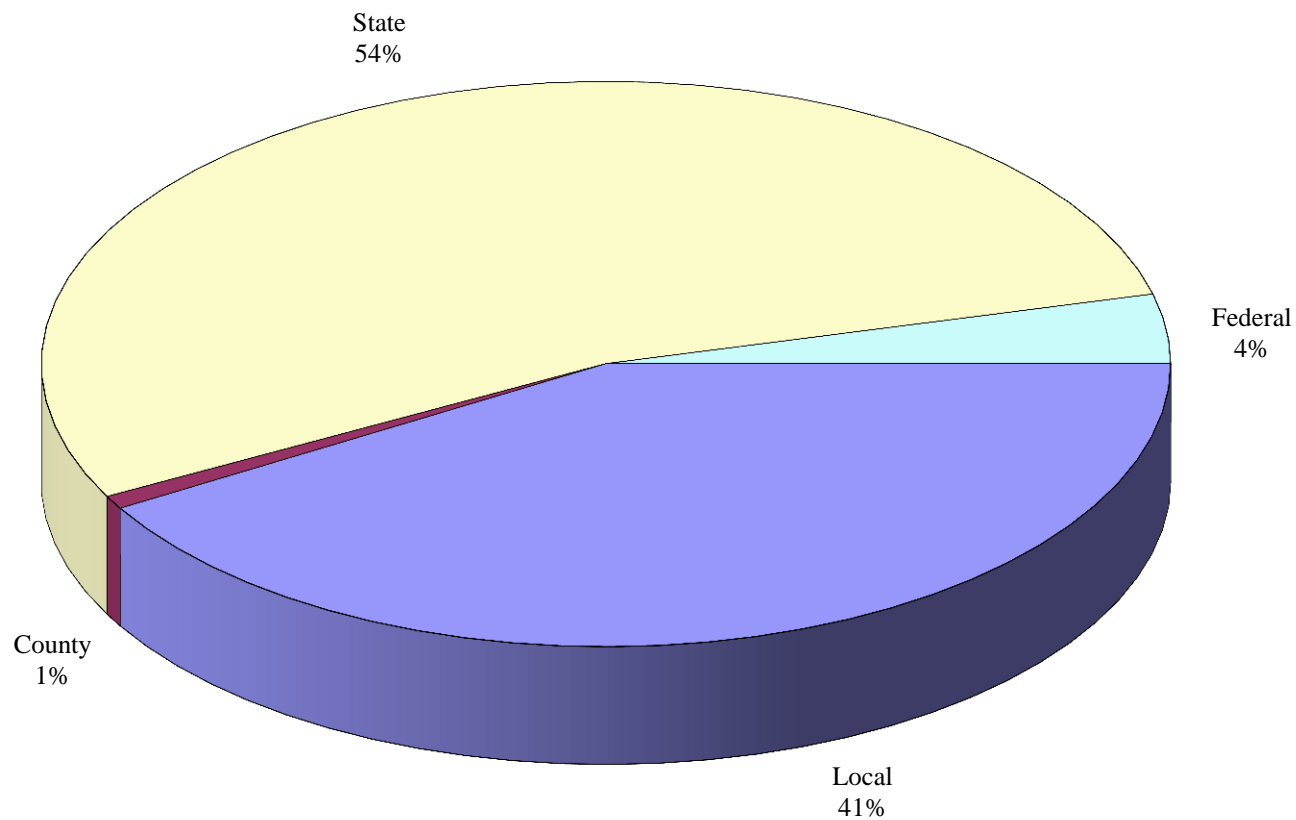
Unified School District No. 351
Macksville, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



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

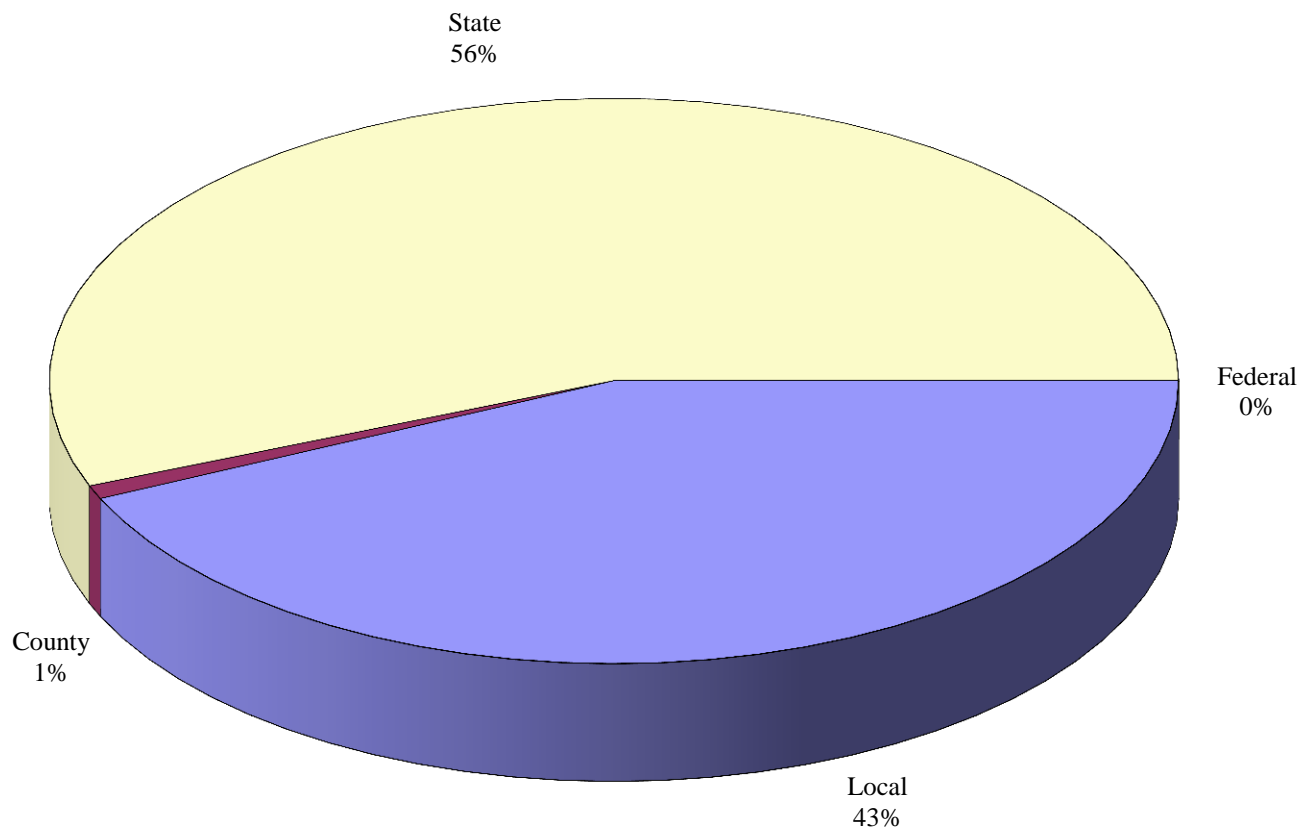


**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Revenues**



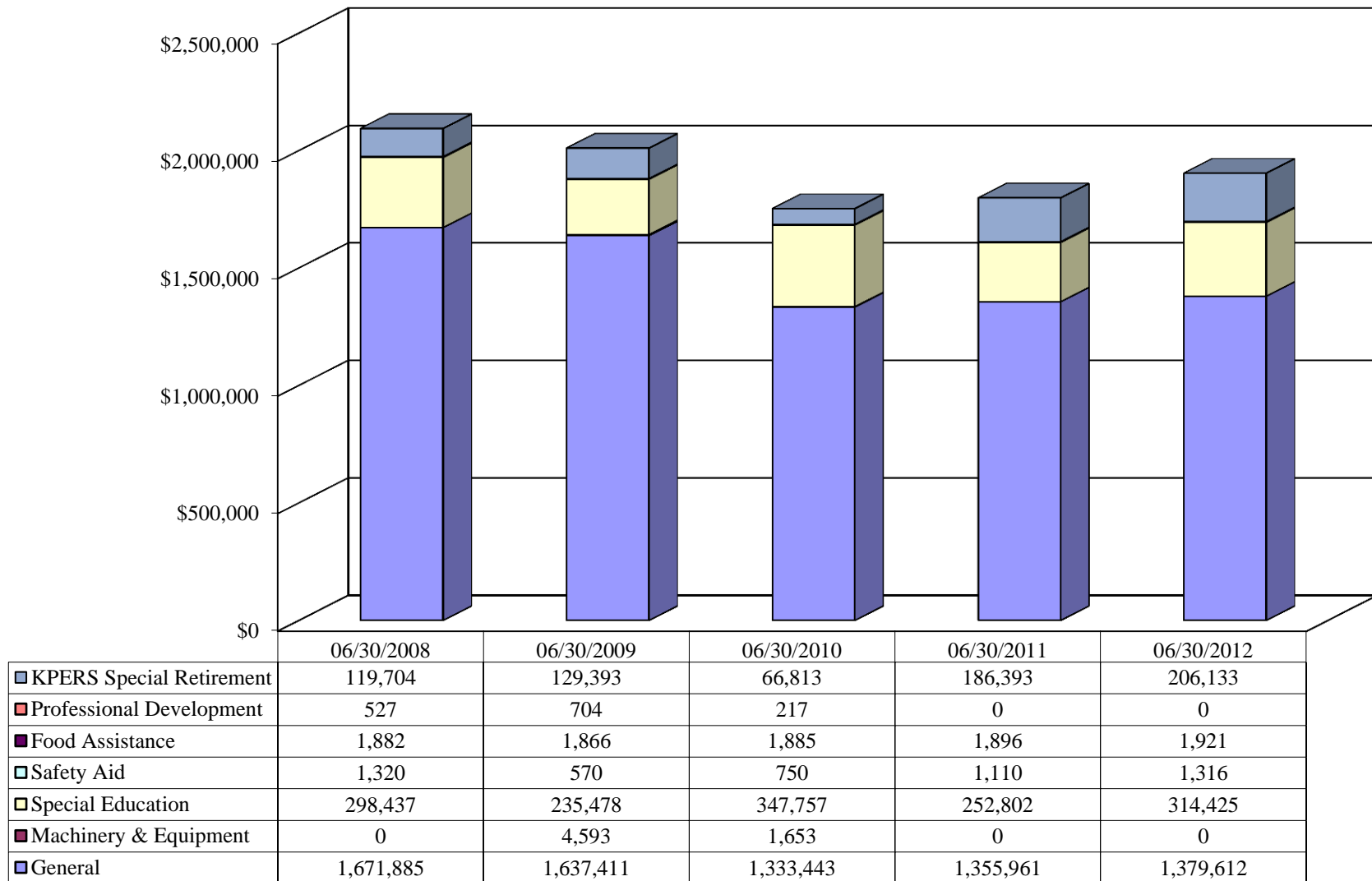
06/30/2011

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

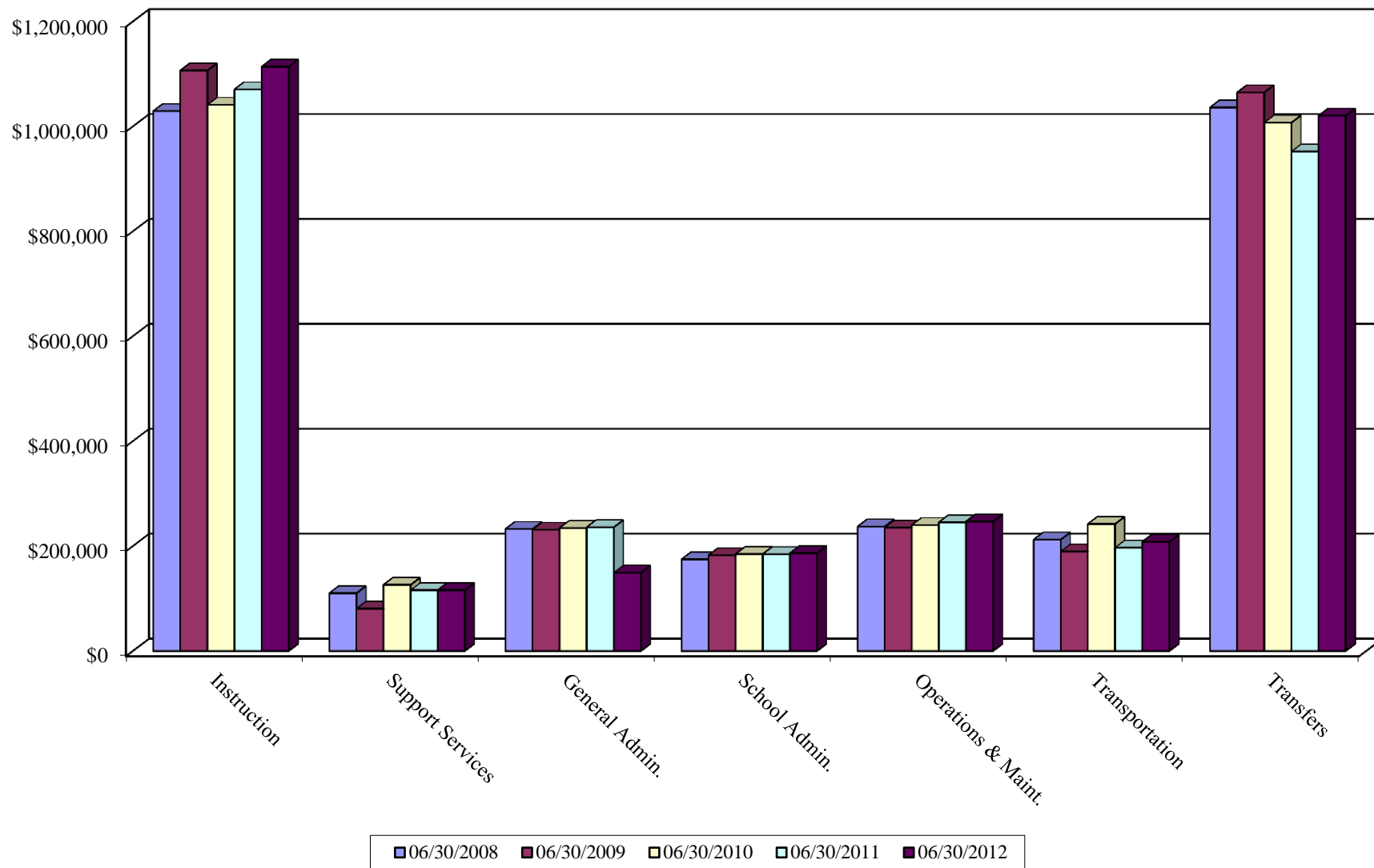


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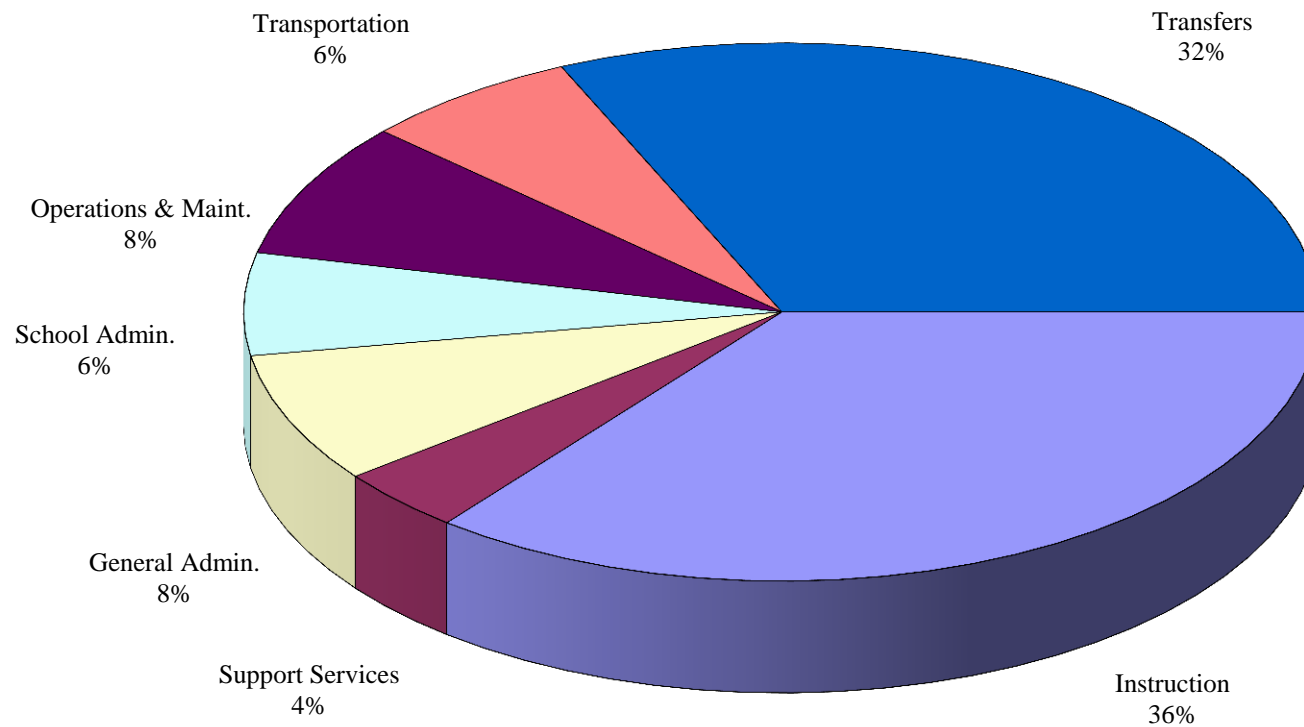
**Unified School District No. 351
Macksville, Kansas
State Aid**



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

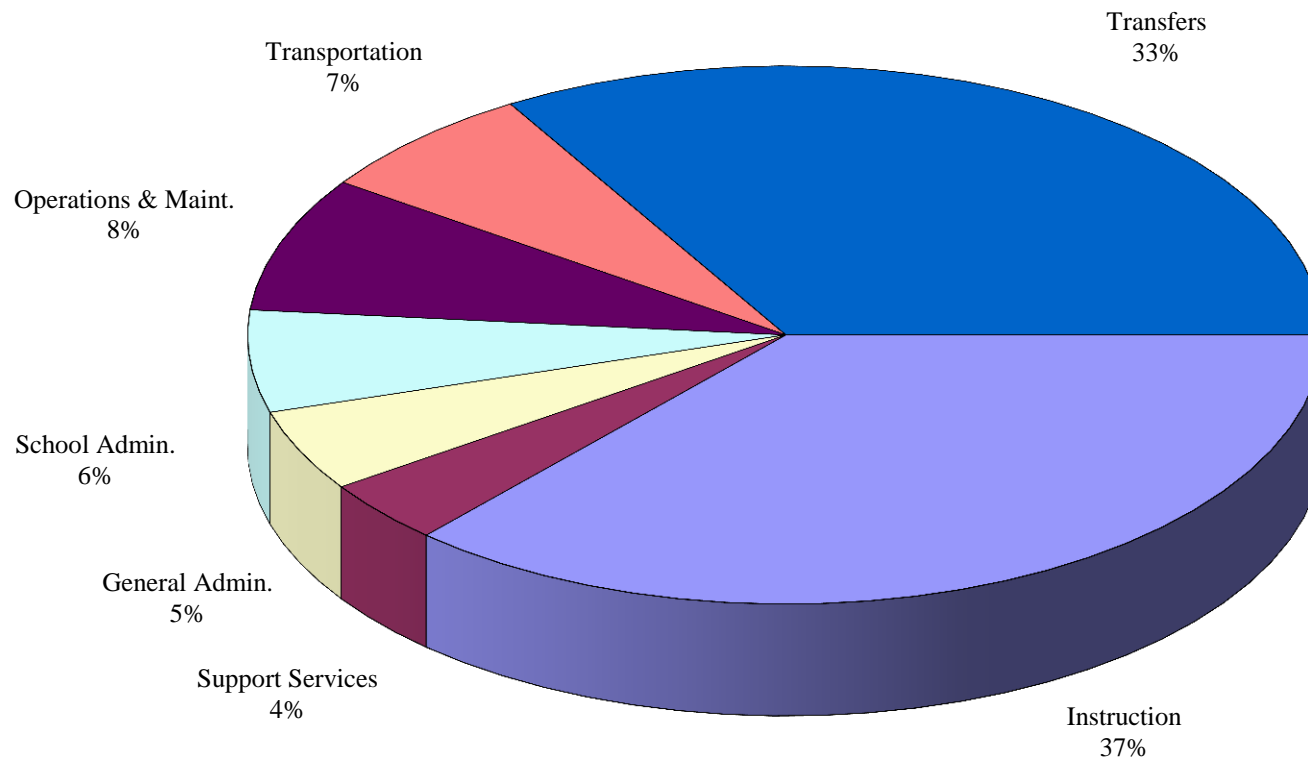


**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures**



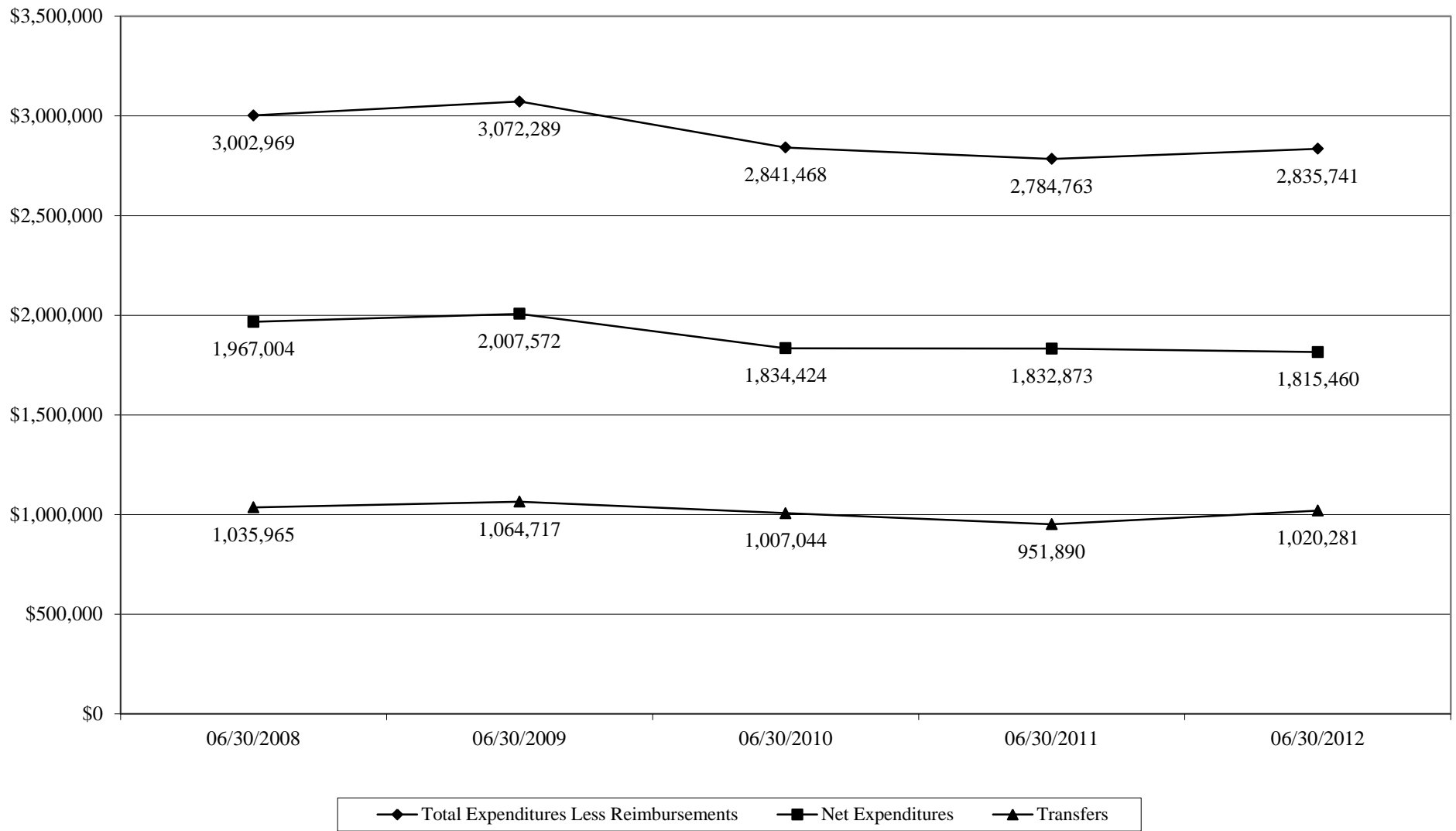
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**Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures**

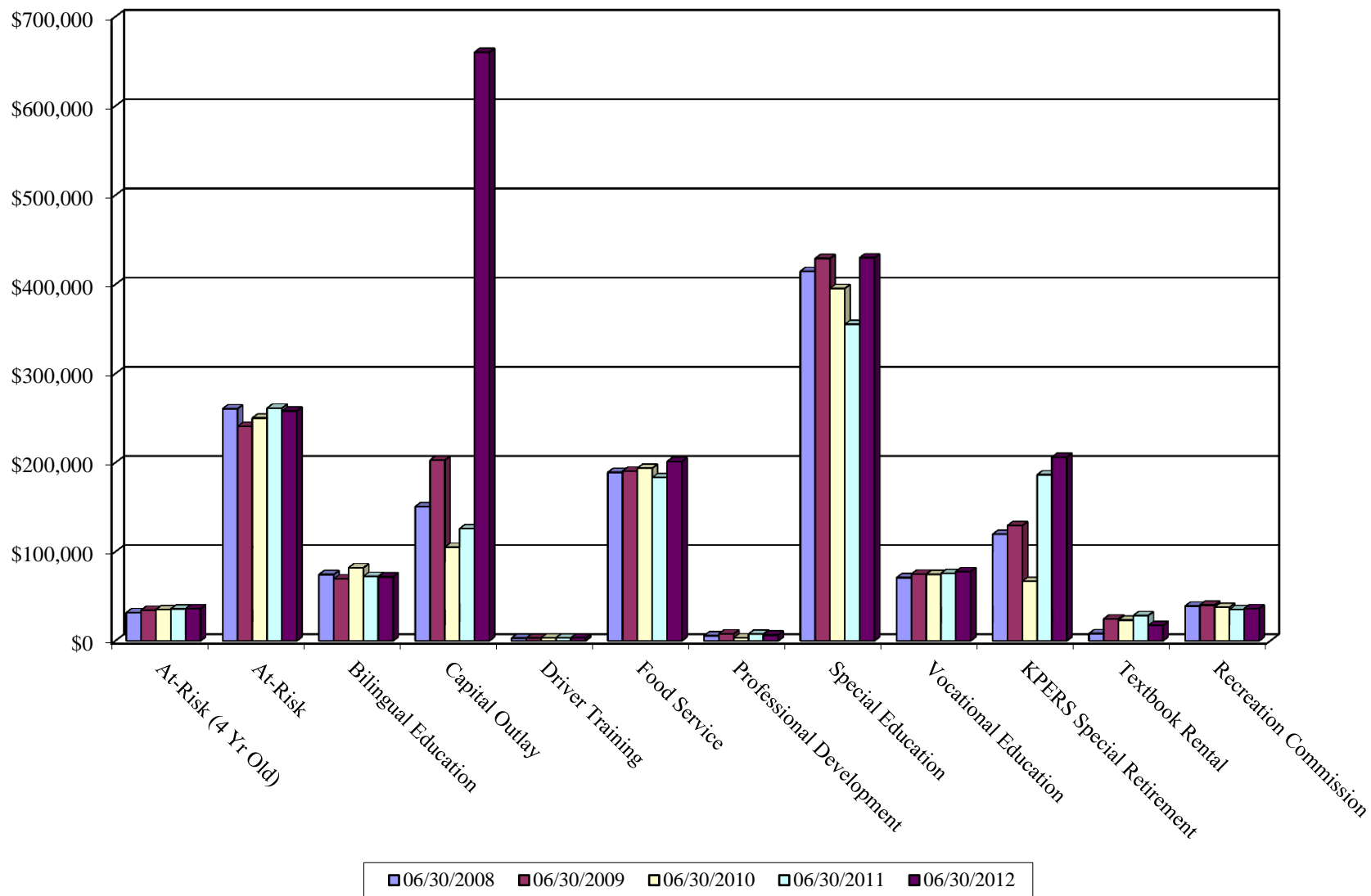


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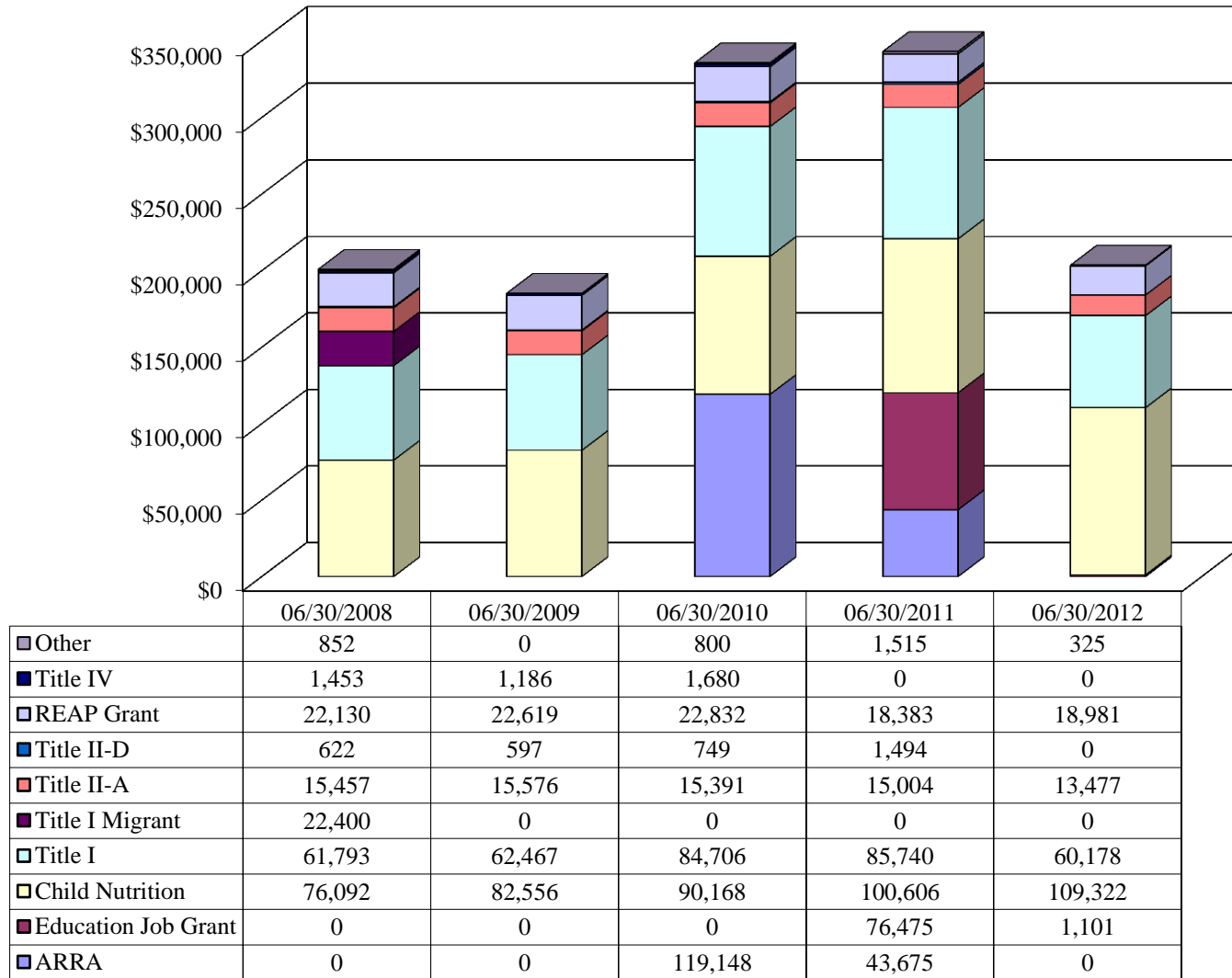
Unified School District No. 351
Macksville, Kansas
General & Supplemental General Fund Expenditures



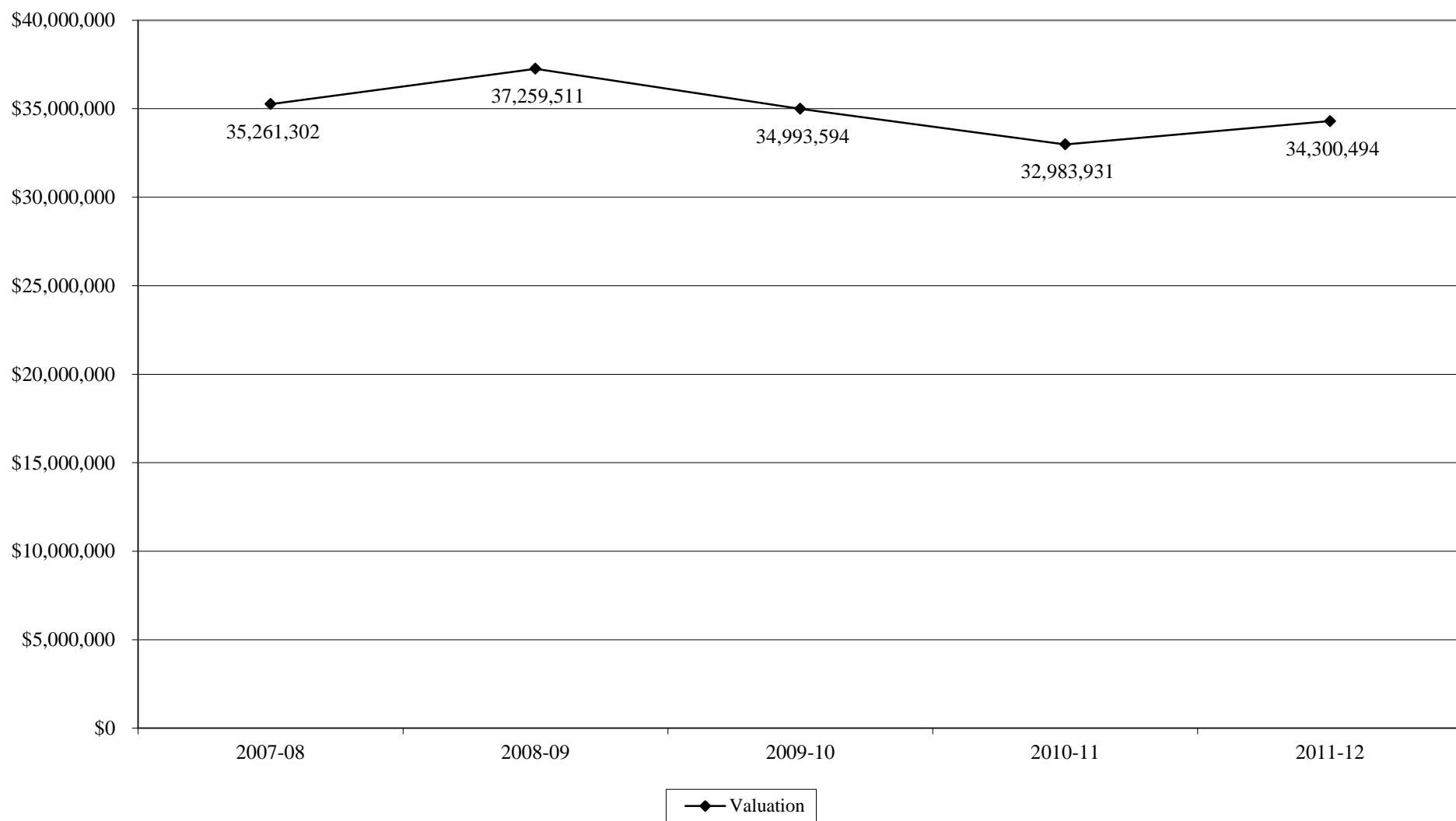
Unified School District No. 351
Macksville, Kansas
Special Revenue Fund Expenditures - Selected Funds



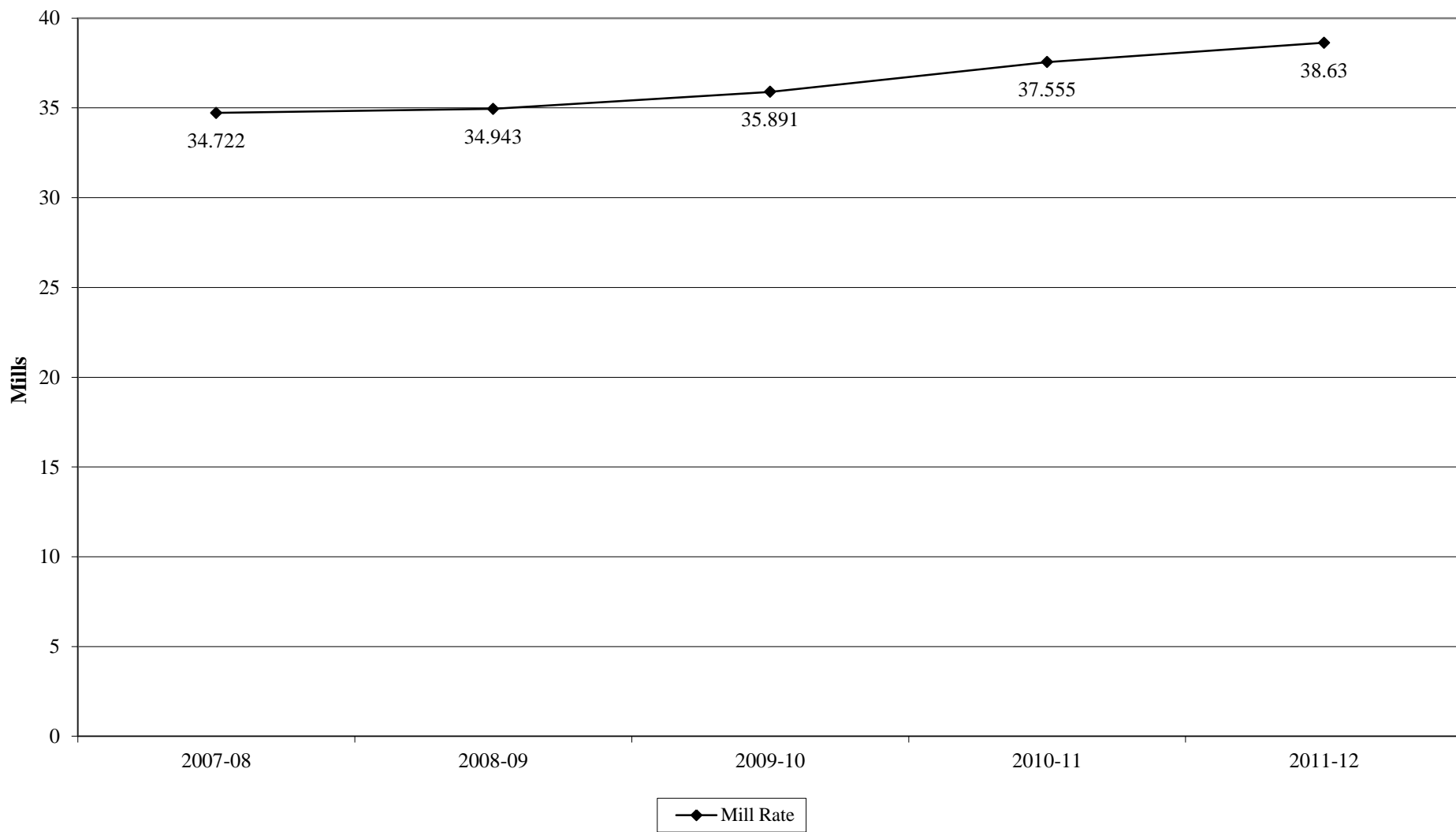
**Unified School District No. 351
Macksville, Kansas
Federal Aid**



Unified School District No. 351
Macksville, Kansas
Valuation



Unified School District No. 351
Macksville, Kansas
Mill Rate



Unified School District No. 351
Macksville, Kansas
FTE

