

UNIFIED SCHOOL DISTRICT NO. 422
Greensburg, KS 67054

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Financial Statements
For the Year Ended June 30, 2012

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 422
Greensburg, KS 67054

We have audited the accompanying primary government financial statements of Unified School District No. 422, Greensburg, 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.

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. 422, Greensburg, 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. 422, Greensburg, 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. 422, Greensburg, 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

January 9, 2013

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, 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	\$ (9,444.91)	\$ 0.00
Supplemental General Fund	79,974.33	33.00
Special Revenue Funds:		
At-Risk Fund	256,333.84	0.00
Virtual Education Fund	0.00	0.00
Capital Outlay Fund	1,393,199.43	393.00
Driver Training Fund	8,269.55	0.00
Food Service Fund	83,110.91	0.00
Professional Development Fund	20,183.87	0.00
Special Education Fund	209,469.37	0.00
Vocational Education Fund	0.00	0.00
KPERs Special Retirement Fund	0.00	0.00
Textbook Rental Fund	28,551.51	0.00
Contingency Reserve Fund	248,160.00	0.00
Recreation Commission #422 Fund	4,189.67	0.00
Recreation Commission #424 Fund	0.00	0.00
Title I Fund	0.00	0.00
Title I Migrant Fund	0.00	0.00
Title II-A Fund	0.00	0.00
Kal-Tech Grant Fund	500.00	0.00
Rural Small School Grant Fund	0.00	0.00
Gifts & Donations Fund	400.00	0.00
FEMA Project Fund	(370,527.65)	0.00
District Activity Funds	40,936.39	0.00
Fiduciary Type Funds:		
Private Purpose Trust Fund:		
H.B. Cope Drum Major Award Trust	19,921.75	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 2,013,228.06</u>	<u>\$ 426.00</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
\$ 3,905,318.65	\$ 3,972,631.00	\$ (76,757.26)	\$ 7,926.58	\$ (68,830.68)
1,118,676.42	1,071,787.00	126,896.75	4,485.85	131,382.60
202,773.28	158,213.88	300,893.24	0.00	300,893.24
1,383,953.90	946,485.62	437,468.28	2,949.71	440,417.99
1,479,163.26	304,113.87	2,568,641.82	16,658.09	2,585,299.91
8,200.00	6,786.78	9,682.77	0.00	9,682.77
239,631.58	243,196.06	79,546.43	0.00	79,546.43
33,518.19	22,065.00	31,637.06	0.00	31,637.06
474,082.90	361,042.00	322,510.27	0.00	322,510.27
0.00	0.00	0.00	0.00	0.00
237,326.26	237,326.26	0.00	0.00	0.00
17,000.00	5,446.34	40,105.17	0.00	40,105.17
232,603.80	116,878.68	363,885.12	0.00	363,885.12
75,095.94	77,000.00	2,285.61	0.00	2,285.61
59,163.95	50,900.00	8,263.95	0.00	8,263.95
105,499.00	105,499.00	0.00	0.00	0.00
41,920.00	41,920.00	0.00	0.00	0.00
15,618.00	15,618.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	500.00
11,333.00	11,333.00	0.00	0.00	0.00
125.00	0.00	525.00	0.00	525.00
445,785.49	29,294.80	45,963.04	0.00	45,963.04
131,575.48	124,436.54	48,075.33	0.00	48,075.33
<u>176.69</u>	<u>1,624.05</u>	<u>18,474.39</u>	<u>0.00</u>	<u>18,474.39</u>
<u>\$ 10,218,540.79</u>	<u>\$ 7,903,597.88</u>	<u>\$ 4,328,596.97</u>	<u>\$ 32,020.23</u>	<u>\$ 4,360,617.20</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Balance to be accounted for:	<u>\$ 4,360,617.20</u>
Composition of Cash:	
Petty Cash Accounts:	
Checking Accounts-Greensburg State Bank, Greensburg, Kansas	
Central Office (Reconciled)	\$ 1,500.00
High School (Reconciled)	150.00
Grade School (Reconciled)	150.00
Other Board Accounts:	
NOW Account-Greensburg State Bank, Greensburg, Kansas	615,715.54
Less Outstanding Checks	(557,701.79)
MMA Account-Greensburg State Bank, Greensburg, Kansas	2,574,162.10
MMA Account-Greensburg State Bank, Greensburg, Kansas	1,660,892.58
H.B. Cope Drum Major Award Trust	
Certificates of Deposit-Greensburg State Bank, Greensburg, Kansas	17,669.30
Municipal Investment Pool, State of Kansas	
Account #0247	4.14
Activity Fund Accounts:	
Checking Account-Greensburg State Bank, Greensburg, Kansas (Reconciled)	17,188.76
NOW Account-Greensburg State Bank, Greensburg, Kansas (Reconciled)	<u>97,461.47</u>
Total Cash	4,427,192.10
Total Agency Funds per Statement 4	<u>(66,574.90)</u>
Total Primary Government Excluding Agency Funds	<u>\$ 4,360,617.20</u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 3,689,848.00	\$ (50,991.00)
Supplemental General Fund	1,071,787.00	0.00
Special Revenue Funds:		
At-Risk Fund	420,100.00	XXXXXXXXXX
Virtual Education Fund	947,475.00	XXXXXXXXXX
Capital Outlay Fund	2,650,314.00	XXXXXXXXXX
Driver Training Fund	10,800.00	XXXXXXXXXX
Food Service Fund	308,450.00	XXXXXXXXXX
Professional Development Fund	22,065.00	XXXXXXXXXX
Special Education Fund	611,425.00	XXXXXXXXXX
Vocational Education Fund	16,400.00	XXXXXXXXXX
KPERs Special Retirement Fund	337,198.00	XXXXXXXXXX
Recreation Commission #422 Fund	77,000.00	XXXXXXXXXX
Recreation Commission #424 Fund	50,900.00	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)
\$ 333,774.00	\$ 3,972,631.00	\$ 3,972,631.00	\$ 0.00
0.00	1,071,787.00	1,071,787.00	0.00
0.00	420,100.00	158,213.88	(261,886.12)
0.00	947,475.00	946,485.62	(989.38)
0.00	2,650,314.00	304,113.87	(2,346,200.13)
0.00	10,800.00	6,786.78	(4,013.22)
0.00	308,450.00	243,196.06	(65,253.94)
0.00	22,065.00	22,065.00	0.00
0.00	611,425.00	361,042.00	(250,383.00)
0.00	16,400.00	0.00	(16,400.00)
0.00	337,198.00	237,326.26	(99,871.74)
0.00	77,000.00	77,000.00	0.00
0.00	50,900.00	50,900.00	0.00

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

GENERAL FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,252,254.82	\$ 1,156,558.00	\$ 95,696.82
Delinquent Tax	5,692.02	6,762.00	(1,069.98)
Mineral Tax	20,789.81	13,000.00	7,789.81
Local Sources:			
Reimbursements	333,774.00	0.00	333,774.00
State Aid:			
Equalization Aid	1,797,134.00	1,970,244.00	(173,110.00)
Special Education Aid	322,217.00	371,465.00	(49,248.00)
Federal Aid:			
Education Jobs Grant	1,638.00	0.00	1,638.00
Operating Transfer:			
From Virtual Education	171,819.00	171,819.00	0.00
Total Cash Receipts	<u>3,905,318.65</u>	<u>\$ 3,689,848.00</u>	<u>\$ 215,470.65</u>
Expenditures			
Instruction	1,072,127.47	1,464,906.00	(392,778.53)
Student Support Services	111,773.19	94,200.00	17,573.19
Instructional Support Staff	88,715.79	91,850.00	(3,134.21)
General Administration	79,964.31	153,200.00	(73,235.69)
School Administration	272,032.58	254,250.00	17,782.58
Operations & Maintenance	302,927.74	281,500.00	21,427.74
Transportation Supervision	0.00	9,400.00	(9,400.00)
Vehicle Operating Service	160,974.12	79,000.00	81,974.12
Vehicle & Maintenance Service	27,160.63	25,050.00	2,110.63
Other Supplemental Services	90,280.80	70,900.00	19,380.80
Community Service Operations	0.00	2,500.00	(2,500.00)
Operating Transfers	1,766,674.37	1,163,092.00	603,582.37
Adjustment to Comply with Legal Max		(50,991.00)	50,991.00
Legal General Fund Budget	3,972,631.00	3,638,857.00	333,774.00
Adjustment for Qualifying Budget Credits		333,774.00	(333,774.00)
Total Expenditures	<u>3,972,631.00</u>	<u>\$ 3,972,631.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(67,312.35)		
Unencumbered Cash, Beginning	<u>(9,444.91)</u>		
Unencumbered Cash, Ending	<u>\$ (76,757.26)</u>	- See Note 3	

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 1,040,689.38	\$ 916,587.00	\$ 124,102.38
Delinquent Tax	5,791.07	5,262.00	529.07
Motor Veh./16-20M Veh. Tax	39,665.37	37,529.00	2,136.37
Recreational Vehicle Tax	703.89	608.00	95.89
Local Sources:			
Other Revenue from Local Sources	31,826.71	0.00	31,826.71
Total Cash Receipts	<u>1,118,676.42</u>	<u>\$ 959,986.00</u>	<u>\$ 158,690.42</u>
Expenditures			
Instruction:			
Salaries	366,544.00	35,000.00	331,544.00
Employee Benefits	0.00	14,000.00	(14,000.00)
Purchased Professional Services	9,524.17	10,000.00	(475.83)
Other Purchased Services	16,324.04	15,000.00	1,324.04
Supplies	10,667.12	17,500.00	(6,832.88)
Property (Equip & Furn)	87,231.95	10,000.00	77,231.95
Other	605.15	2,053.00	(1,447.85)
Student Support Services:			
Purchased Professional Services	0.00	2,000.00	(2,000.00)
Supplies	0.00	150.00	(150.00)
Health Services	3,083.40	0.00	3,083.40
Instructional Support Staff:			
Salaries	0.00	49,000.00	(49,000.00)
Employee Benefits	0.00	3,550.00	(3,550.00)
Purchased Professional Services	11,477.72	1,000.00	10,477.72
Other Purchased Services	1,346.64	20,000.00	(18,653.36)
Supplies	996.42	3,000.00	(2,003.58)
General Administration:			
Salaries	0.00	12,000.00	(12,000.00)
Employee Benefits	0.00	3,200.00	(3,200.00)
Purchased Professional Services	11,511.90	15,000.00	(3,488.10)
Purchased Property Services	2,019.23	5,000.00	(2,980.77)
Other Purchased Services	59,744.57	52,500.00	7,244.57
Supplies	5,287.54	7,500.00	(2,212.46)
Property (Equip & Furn)	500.00	500.00	0.00
Other	12,075.81	6,000.00	6,075.81

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
School Administration:			
Other Purchased Services	1,245.93	10,000.00	(8,754.07)
Supplies	2,115.56	10,000.00	(7,884.44)
Other	0.00	2,000.00	(2,000.00)
Operations & Maintenance:			
Salaries	0.00	23,000.00	(23,000.00)
Employee Benefits	0.00	2,050.00	(2,050.00)
Purchased Property Services	65,827.00	26,000.00	39,827.00
Other Purchased Services	103,621.00	150,050.00	(46,429.00)
Supplies	78,793.60	92,600.00	(13,806.40)
Property (Equip & Furn)	4,019.93	0.00	4,019.93
Other	25.50	10,000.00	(9,974.50)
Vehicle Operating Services:			
Salaries	0.00	48,000.00	(48,000.00)
Employee Benefits	0.00	11,050.00	(11,050.00)
Motor Fuel	0.00	25,000.00	(25,000.00)
Other	0.00	15,000.00	(15,000.00)
Other Supplemental Services:			
Salaries	0.00	5,000.00	(5,000.00)
Employee Benefits	0.00	1,025.00	(1,025.00)
Operating Transfers:			
To At-Risk	63,000.00	202,811.00	(139,811.00)
To Driver Training	4,000.00	5,681.00	(1,681.00)
To Food Service	65,000.00	97,750.00	(32,750.00)
To Professional Development	33,141.28	11,484.00	21,657.28
To Special Education	35,057.54	22,933.00	12,124.54
To Vocational Education	0.00	16,400.00	(16,400.00)
To Textbook Rental	17,000.00	0.00	17,000.00
Total Expenditures	<u>1,071,787.00</u>	<u>\$ 1,071,787.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	46,889.42		
Unencumbered Cash, Beginning	79,974.33		
Prior Year Cancelled Encumbrances	<u>33.00</u>		
Unencumbered Cash, Ending	<u>\$ 126,896.75</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

AT-RISK FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 139,773.28	\$ 0.00	\$ 139,773.28
Operating Transfer:			
From Supplemental General	<u>63,000.00</u>	<u>202,811.00</u>	<u>(139,811.00)</u>
Total Cash Receipts	<u>202,773.28</u>	<u>\$ 202,811.00</u>	<u>\$ (37.72)</u>
Expenditures			
Instruction:			
Salaries	132,057.36	145,000.00	(12,942.64)
Employee Benefits	21,529.25	19,600.00	1,929.25
Supplies	2,388.30	5,500.00	(3,111.70)
Property (Equip & Furn)	38.97	0.00	38.97
Other	0.00	250,000.00	(250,000.00)
Instructional Support Staff:			
Other Purchased Services	<u>2,200.00</u>	<u>0.00</u>	<u>2,200.00</u>
Total Expenditures	<u>158,213.88</u>	<u>\$ 420,100.00</u>	<u>\$ (261,886.12)</u>
Receipts Over (Under) Expenditures	44,559.40		
Unencumbered Cash, Beginning	<u>256,333.84</u>		
Unencumbered Cash, Ending	<u>\$ 300,893.24</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
VIRTUAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 608,953.90	\$ 0.00	\$ 608,953.90
Operating Transfer:			
From General	<u>775,000.00</u>	<u>775,656.00</u>	<u>(656.00)</u>
Total Cash Receipts	<u>1,383,953.90</u>	<u>\$ 775,656.00</u>	<u>\$ 608,297.90</u>
Expenditures			
Instruction:			
Salaries	367,118.68	200,000.00	167,118.68
Employee Benefits	65,263.33	55,300.00	9,963.33
Purchased Professional Services	0.00	30,000.00	(30,000.00)
Other Purchased Services	21,605.55	30,000.00	(8,394.45)
Supplies	23,387.43	10,000.00	13,387.43
Property (Equip & Furn)	6,628.50	15,000.00	(8,371.50)
Other	1,899.77	64,726.00	(62,826.23)
Instructional Support Staff:			
Other Purchased Services	310.24	0.00	310.24
General Administration:			
Salaries	34,832.00	0.00	34,832.00
Employee Benefits	30.98	0.00	30.98
Other Purchased Services	2,205.99	0.00	2,205.99
School Administration:			
Salaries	119,528.93	165,000.00	(45,471.07)
Employee Benefits	18,558.17	38,650.00	(20,091.83)
Purchased Professional Services	0.00	5,000.00	(5,000.00)
Other Purchased Services	0.00	5,500.00	(5,500.00)
Supplies	4,096.27	10,000.00	(5,903.73)
Property (Equip & Furn)	855.89	5,500.00	(4,644.11)
Other	0.00	5,000.00	(5,000.00)
Operations & Maintenance:			
Salaries	4,972.14	20,000.00	(15,027.86)
Employee Benefits	376.13	2,280.00	(1,903.87)
Purchased Property Services	5,644.00	53,000.00	(47,356.00)
Supplies	21,537.02	22,000.00	(462.98)
Property (Equip & Furn)	28,286.02	20,000.00	8,286.02
Other	29,398.46	500.00	28,898.46

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
VIRTUAL EDUCATION FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
Other Supplemental Services:			
Salaries	16,930.25	15,000.00	1,930.25
Employee Benefits	1,200.87	1,700.00	(499.13)
Supplies	0.00	1,500.00	(1,500.00)
Operating Transfer:			
To General Fund	171,819.00	171,819.00	0.00
Total Expenditures	946,485.62	\$ 947,475.00	\$ (989.38)
Receipts Over (Under) Expenditures	437,468.28		
Unencumbered Cash, Beginning	0.00		
Unencumbered Cash, Ending	\$ 437,468.28		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

CAPITAL OUTLAY FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 257,692.58	\$ 238,301.00	\$ 19,391.58
Delinquent Tax	1,242.49	1,237.00	5.49
Motor Veh./16-20M Veh. Tax	8,124.74	9,196.00	(1,071.26)
Recreational Vehicle Tax	161.05	149.00	12.05
Local Sources:			
Interest on Idle Funds	2,342.13	15,000.00	(12,657.87)
Other Revenue from Local Sources	612,667.90	400,000.00	212,667.90
Operating Transfer:			
From General	596,932.37	0.00	596,932.37
Total Cash Receipts	<u>1,479,163.26</u>	<u>\$ 663,883.00</u>	<u>\$ 815,280.26</u>
Expenditures			
Instruction:			
Property (Equip & Furn)	15,647.64	300,000.00	(284,352.36)
General Administration:			
Property (Equip & Furn)	0.00	1,000.00	(1,000.00)
School Administration:			
Property (Equip & Furn)	0.00	5,000.00	(5,000.00)
Operations & Maintenance:			
Property (Equip & Furn)	30,042.72	100,000.00	(69,957.28)
Transportation:			
Property (Equip & Buses)	2,564.72	250,000.00	(247,435.28)
Facility Acquis. & Constr. Services:			
Site Acquisition & Improvement	84,352.01	0.00	84,352.01
Architectural & Engineering Svcs	400.25	100,000.00	(99,599.75)
New Building Acquis. & Constr.	132,461.93	1,834,314.00	(1,701,852.07)
Building Improvements	9,750.92	10,000.00	(249.08)
Other	28,893.68	50,000.00	(21,106.32)
Total Expenditures	<u>304,113.87</u>	<u>\$ 2,650,314.00</u>	<u>\$ (2,346,200.13)</u>
Receipts Over (Under) Expenditures	1,175,049.39		
Unencumbered Cash, Beginning	1,393,199.43		
Prior Year Cancelled Encumbrances	393.00		
Unencumbered Cash, Ending	<u>\$ 2,568,641.82</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
DRIVER TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 1,944.00	\$ 2,000.00	\$ (56.00)
State Aid:			
State Safety Aid	2,256.00	1,850.00	406.00
Operating Transfer:			
From Supplemental General	<u>4,000.00</u>	<u>5,681.00</u>	<u>(1,681.00)</u>
Total Cash Receipts	<u>8,200.00</u>	<u>\$ 9,531.00</u>	<u>\$ (1,331.00)</u>
Expenditures			
Instruction:			
Salaries	5,327.38	6,000.00	(672.62)
Employee Benefits	707.88	800.00	(92.12)
Supplies	155.85	1,000.00	(844.15)
Other	0.00	1,000.00	(1,000.00)
Vehicle Operation & Maintenance Services:			
Other Purchased Services	0.00	500.00	(500.00)
Motor Fuel	221.03	500.00	(278.97)
Property (Equip & Furn)	0.00	1,000.00	(1,000.00)
Other	<u>374.64</u>	<u>0.00</u>	<u>374.64</u>
Total Expenditures	<u>6,786.78</u>	<u>\$ 10,800.00</u>	<u>\$ (4,013.22)</u>
Receipts Over (Under) Expenditures	1,413.22		
Unencumbered Cash, Beginning	<u>8,269.55</u>		
Unencumbered Cash, Ending	<u>\$ 9,682.77</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

FOOD SERVICE FUND

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Interest on Idle Funds	\$ 16,655.10	\$ 10,000.00	\$ 6,655.10
Food Sales	78,664.67	73,739.00	4,925.67
State Aid:			
State Food Assistance	1,835.70	1,561.00	274.70
Federal Aid:			
Child Nutrition Program	77,476.11	83,143.00	(5,666.89)
Operating Transfers:			
From Supplemental General	<u>65,000.00</u>	<u>97,750.00</u>	<u>(32,750.00)</u>
Total Cash Receipts	<u>239,631.58</u>	<u>\$ 266,193.00</u>	<u>\$ (26,561.42)</u>
Expenditures			
Operations & Maintenance:			
Purchased Property Services	1,207.60	500.00	707.60
Supplies	113.00	0.00	113.00
Property (Equip & Furn)	0.00	1,000.00	(1,000.00)
Food Service Operation:			
Salaries	85,695.34	87,500.00	(1,804.66)
Employee Benefits	18,590.88	19,450.00	(859.12)
Other Purchased Services	276.25	0.00	276.25
Food & Supplies	137,112.99	165,000.00	(27,887.01)
Property (Equip & Furn)	0.00	5,000.00	(5,000.00)
Other	<u>200.00</u>	<u>30,000.00</u>	<u>(29,800.00)</u>
Total Expenditures	<u>243,196.06</u>	<u>\$ 308,450.00</u>	<u>\$ (65,253.94)</u>
Receipts Over (Under) Expenditures	(3,564.48)		
Unencumbered Cash, Beginning	<u>83,110.91</u>		
Unencumbered Cash, Ending	<u>\$ 79,546.43</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 376.91	\$ 0.00	\$ 376.91
Operating Transfer:			
From Supplemental General	<u>33,141.28</u>	<u>11,484.00</u>	<u>21,657.28</u>
Total Cash Receipts	<u>33,518.19</u>	<u>\$ 11,484.00</u>	<u>\$ 22,034.19</u>
Expenditures			
Instructional Support Staff:			
Salaries	850.00	2,000.00	(1,150.00)
Employee Benefits	143.39	65.00	78.39
Purchased Professional Services	13,169.28	10,000.00	3,169.28
Other Purchased Services	7,902.33	0.00	7,902.33
Other	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00)</u>
Total Expenditures	<u>22,065.00</u>	<u>\$ 22,065.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	11,453.19		
Unencumbered Cash, Beginning	<u>20,183.87</u>		
Unencumbered Cash, Ending	<u>\$ 31,637.06</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 116,808.36	\$ 0.00	\$ 116,808.36
Operating Transfers:			
From General	322,217.00	387,436.00	(65,219.00)
From Supplemental General	<u>35,057.54</u>	<u>22,933.00</u>	<u>12,124.54</u>
Total Cash Receipts	<u>474,082.90</u>	<u>\$ 410,369.00</u>	<u>\$ 63,713.90</u>
Expenditures			
Instruction:			
Other Purchased Services			
Assessment	32,327.01	110,000.00	(77,672.99)
Flow-thru	296,486.00	351,625.00	(55,139.00)
Supplies	124.39	0.00	124.39
Other	296.13	125,000.00	(124,703.87)
Vehicle Operating Services:			
Salaries	18,816.00	10,000.00	8,816.00
Employee Benefits	1,421.69	800.00	621.69
Other Purchased Services	1,379.20	4,000.00	(2,620.80)
Supplies	6,412.82	10,000.00	(3,587.18)
Equipment (Including Buses)	3,269.50	0.00	3,269.50
Vehicle & Maintenance Services:			
Purchased Property Services	<u>509.26</u>	<u>0.00</u>	<u>509.26</u>
Total Expenditures	<u>361,042.00</u>	<u>\$ 611,425.00</u>	<u>\$ (250,383.00)</u>
Receipts Over (Under) Expenditures	113,040.90		
Unencumbered Cash, Beginning	<u>209,469.37</u>		
Unencumbered Cash, Ending	<u>\$ 322,510.27</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
VOCATIONAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Operating Transfer:			
From Supplemental General	\$ 0.00	\$ 16,400.00	\$ (16,400.00)
Total Cash Receipts	<u>0.00</u>	<u>\$ 16,400.00</u>	<u>\$ (16,400.00)</u>
Expenditures			
Instruction:			
Salaries	0.00	10,000.00	(10,000.00)
Employee Benefits	0.00	900.00	(900.00)
Purchased Professional Services	0.00	500.00	(500.00)
Other	<u>0.00</u>	<u>5,000.00</u>	<u>(5,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>\$ 16,400.00</u>	<u>\$ (16,400.00)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
State Aid:			
KPERs	\$ 237,326.26	\$ 337,198.00	\$ (99,871.74)
Total Cash Receipts	<u>237,326.26</u>	<u>\$ 337,198.00</u>	<u>\$ (99,871.74)</u>
Expenditures			
Instruction:			
Employee Benefits	144,294.38	193,266.00	(48,971.62)
Student Support Services:			
Employee Benefits	7,357.11	11,825.00	(4,467.89)
Instructional Support Staff:			
Employee Benefits	5,221.17	16,160.00	(10,938.83)
General Administration:			
Employee Benefits	12,815.62	13,927.00	(1,111.38)
School Administration:			
Employee Benefits	28,953.80	49,006.00	(20,052.20)
Other Supplemental Services:			
Employee Benefits	8,543.75	10,511.00	(1,967.25)
Operations & Maintenance:			
Employee Benefits	16,850.17	19,445.00	(2,594.83)
Student Transportation Services:			
Employee Benefits	4,746.51	11,562.00	(6,815.49)
Food Service:			
Employee Benefits	<u>8,543.75</u>	<u>11,496.00</u>	<u>(2,952.25)</u>
Total Expenditures	<u>237,326.26</u>	<u>\$ 337,198.00</u>	<u>\$ (99,871.74)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TEXTBOOK RENTAL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Operating Transfer:	
From Supplemental General	<u>\$ 17,000.00</u>
Total Cash Receipts	<u>17,000.00</u>
Expenditures	
Instruction:	
Supplies	<u>5,446.34</u>
Total Expenditures	<u>5,446.34</u>
Receipts Over (Under) Expenditures	11,553.66
Unencumbered Cash, Beginning	<u>28,551.51</u>
Unencumbered Cash, Ending	<u><u>\$ 40,105.17</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
CONTINGENCY RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Other Revenue from Local Sources	\$ 160,078.80
Operating Transfer:	
From General	<u>72,525.00</u>
Total Cash Receipts	<u>232,603.80</u>
Expenditures	
Instruction:	
Other Purchased Services	75,429.68
Operations & Maintenance:	
Property (Equip & Furn)	<u>41,449.00</u>
Total Expenditures	<u>116,878.68</u>
Receipts Over (Under) Expenditures	115,725.12
Unencumbered Cash, Beginning	<u>248,160.00</u>
Unencumbered Cash, Ending	<u><u>\$ 363,885.12</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RECREATION COMMISSION #422 FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 70,804.67	\$ 70,046.00	\$ 758.67
Delinquent Tax	514.24	386.00	128.24
Motor Veh./16-20M Veh. Tax	3,705.96	4,018.00	(312.04)
Recreational Vehicle Tax	71.07	65.00	6.07
Total Cash Receipts	<u>75,095.94</u>	<u>\$ 74,515.00</u>	<u>\$ 580.94</u>
Expenditures			
Community Service Operations	<u>77,000.00</u>	<u>77,000.00</u>	<u>0.00</u>
Total Expenditures	<u>77,000.00</u>	<u>\$ 77,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(1,904.06)		
Unencumbered Cash, Beginning	<u>4,189.67</u>		
Unencumbered Cash, Ending	<u>\$ 2,285.61</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RECREATION COMMISSION #424 FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 57,876.41	\$ 49,166.00	\$ 8,710.41
Delinquent Tax	198.61	155.00	43.61
Motor Veh./16-20M Veh. Tax	1,077.09	2,731.00	(1,653.91)
Recreational Vehicle Tax	11.84	44.00	(32.16)
Total Cash Receipts	<u>59,163.95</u>	<u>\$ 52,096.00</u>	<u>\$ 7,067.95</u>
Expenditures			
Community Service Operations	<u>50,900.00</u>	<u>50,900.00</u>	<u>0.00</u>
Total Expenditures	<u>50,900.00</u>	<u>\$ 50,900.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	8,263.95		
Unencumbered Cash, Beginning	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 8,263.95</u>		

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE I FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 105,499.00</u>
Total Cash Receipts	<u>105,499.00</u>
Expenditures	
Instruction:	
Salaries	83,547.10
Employee Benefits	16,550.12
Purchased Professional Services	113.56
Supplies	<u>5,288.22</u>
Total Expenditures	<u>105,499.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE I MIGRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 41,920.00</u>
Total Cash Receipts	<u>41,920.00</u>
Expenditures	
Instruction:	
Salaries	32,453.75
Employee Benefits	8,197.26
Supplies	<u>1,268.99</u>
Total Expenditures	<u>41,920.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
TITLE II-A FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 15,618.00</u>
Total Cash Receipts	<u>15,618.00</u>
Expenditures	
Instruction:	
Salaries	12,137.14
Employee Benefits	94.36
Supplies	1,386.50
Instructional Support Staff:	
Purchased Professional Services	<u>2,000.00</u>
Total Expenditures	<u>15,618.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>0.00</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
KAL-TECH GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>500.00</u>
Unencumbered Cash, Ending	<u><u>\$ 500.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
RURAL SMALL SCHOOL GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Sources:	
US Dept of Education	\$ 11,333.00
Total Cash Receipts	<u>11,333.00</u>
Expenditures	
Instruction:	
Supplies	7,827.65
Property (Equip & Furn)	<u>3,505.35</u>
Total Expenditures	<u>11,333.00</u>
Receipts Over (Under) Expenditures	0.00
Unencumbered Cash, Beginning	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
GIFTS & DONATIONS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Other Revenue from Local Sources	<u>\$ 125.00</u>
Total Cash Receipts	<u>125.00</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	125.00
Unencumbered Cash, Beginning	<u>400.00</u>
Unencumbered Cash, Ending	<u><u>\$ 525.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
FEMA PROJECT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Federal Sources	<u>\$ 445,785.49</u>
Total Cash Receipts	<u>445,785.49</u>
Expenditures	
General Administration:	
Supplies	16.10
Other Supplemental Services:	
Salaries	19,613.14
Employee Benefits	77.50
Facility Acquis. & Constr. Services:	
Building Improvements	<u>9,588.06</u>
Total Expenditures	<u>29,294.80</u>
Receipts Over (Under) Expenditures	416,490.69
Unencumbered Cash, Beginning	<u>(370,527.65)</u>
Unencumbered Cash, Ending	<u><u>\$ 45,963.04</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
H.B. COPE DRUM MAJOR AWARD TRUST
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Interest on Idle Funds	\$ 176.69
Total Cash Receipts	<u>176.69</u>
Expenditures	
Scholarships	<u>1,624.05</u>
Total Expenditures	<u>1,624.05</u>
Receipts Over (Under) Expenditures	(1,447.36)
Unencumbered Cash, Beginning	<u>19,921.75</u>
Unencumbered Cash, Ending	<u><u>\$ 18,474.39</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, 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
Greensburg High School:				
Class of 2007	\$ 627.20	\$ 0.00	\$ 627.20	\$ 0.00
Class of 2008	352.13	0.00	352.13	0.00
Class of 2010	333.34	0.00	333.34	0.00
Class of 2011	2,692.64	0.00	2,692.64	0.00
Class of 2012	3,470.95	459.76	1,357.08	2,573.63
Class of 2013	3,000.73	10,283.02	11,984.64	1,299.11
Class of 2014	2,069.81	617.54	0.00	2,687.35
Class of 2015	1,588.00	398.31	165.81	1,820.50
Class of 2016	0.00	819.45	0.00	819.45
Class of 2017	0.00	664.66	0.00	664.66
Class of 2018	0.00	627.33	0.00	627.33
Cheerleaders/Rangerettes	1,595.80	8,900.64	9,570.67	925.77
Debate	848.15	0.00	0.00	848.15
Forensics	4,033.11	9,980.88	7,508.53	6,505.46
Prom	2,376.88	0.00	0.00	2,376.88
Golf	1,611.62	2,187.73	1,342.07	2,457.28
Journalism	53.68	1,156.72	1,182.57	27.83
National Honor Society	1,070.03	1,094.47	673.50	1,491.00
Ranger Jerseys	902.42	70.00	36.34	936.08
Student Council	1,014.39	3,724.55	2,886.38	1,852.56
Student Special	9,772.58	1,003.52	1,397.01	9,379.09
Tech Club	484.46	215.63	215.63	484.46
Volleyball	888.04	1,826.00	1,960.61	753.43
Scholar Bowl	706.34	786.00	831.46	660.88
Tennis	1,100.61	702.00	508.90	1,293.71
FCA	618.73	1,328.54	1,679.56	267.71
Undistributed Interest	3,611.96	305.82	0.00	3,917.78
Green Effects	5,408.40	0.00	0.00	5,408.40
Greensburg Grade School:				
Student Activity	7,596.21	13,688.14	9,335.73	11,948.62
Student Council	2,351.01	2,887.58	826.69	4,411.90
Cheerleaders	3,757.18	1,701.00	5,322.30	135.88
Math Contest	0.00	1,083.00	1,083.00	0.00
Sales Tax	0.00	566.31	566.31	0.00
Total Agency Funds	<u>\$ 63,936.40</u>	<u>\$ 67,078.60</u>	<u>\$ 64,440.10</u>	<u>\$ 66,574.90</u>

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

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, 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:			
Greensburg High School:			
Annual	\$ 15,625.31	\$ 0.00	\$ 11,035.00
Band & Vocal	697.00	0.00	0.00
Band	304.88	0.00	1,453.52
Vocal Music	1,529.62	0.00	914.00
Faculty Project	197.21	0.00	1,342.89
Library	152.35	0.00	75.00
Woods	4,040.34	0.00	6,020.76
Textbooks/Copies	19.85	0.00	73.28
Art	395.27	0.00	839.10
Driver's Education	(6.00)	0.00	2,332.00
Greensburg Grade School:			
Flower Fund	91.85	0.00	0.00
Library	2.01	0.00	3,312.30
Music	193.28	0.00	426.00
Pre-School	1.02	0.00	0.00
Accelerated Reading	0.00	0.00	0.00
Teacher Activity	250.00	0.00	0.00
Total School Project Funds	<u>23,493.99</u>	<u>0.00</u>	<u>27,823.85</u>
Gate Receipt Funds:			
Greensburg High School:			
Athletics	14,295.28	0.00	32,545.13
Concessions	0.00	0.00	59,561.74
Gold Card	2,092.11	0.00	4,289.24
Greensburg Grade School:			
Sports Fees	<u>1,055.01</u>	<u>0.00</u>	<u>7,355.52</u>
Total Gate Receipt Funds	<u>17,442.40</u>	<u>0.00</u>	<u>103,751.63</u>
Total District Activity Funds	<u><u>\$ 40,936.39</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 131,575.48</u></u>

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

Statement 5

<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add: Outstanding Encumbrances And Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 13,389.33	\$ 13,270.98	\$ 0.00	\$ 13,270.98
0.00	697.00	0.00	697.00
1,556.02	202.38	0.00	202.38
930.00	1,513.62	0.00	1,513.62
1,456.59	83.51	0.00	83.51
60.00	167.35	0.00	167.35
5,847.34	4,213.76	0.00	4,213.76
72.10	21.03	0.00	21.03
885.83	348.54	0.00	348.54
2,326.00	0.00	0.00	0.00
0.00	91.85	0.00	91.85
3,294.58	19.73	0.00	19.73
307.00	312.28	0.00	312.28
0.00	1.02	0.00	1.02
0.00	0.00	0.00	0.00
0.00	250.00	0.00	250.00
<u>30,124.79</u>	<u>21,193.05</u>	<u>0.00</u>	<u>21,193.05</u>
30,092.06	16,748.35	0.00	16,748.35
55,224.12	4,337.62	0.00	4,337.62
602.52	5,778.83	0.00	5,778.83
<u>8,393.05</u>	<u>17.48</u>	<u>0.00</u>	<u>17.48</u>
<u>94,311.75</u>	<u>26,882.28</u>	<u>0.00</u>	<u>26,882.28</u>
<u>\$ 124,436.54</u>	<u>\$ 48,075.33</u>	<u>\$ 0.00</u>	<u>\$ 48,075.33</u>

UNIFIED SCHOOL DISTRICT NO. 422
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 422, Greensburg, 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. 422 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. 422. 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. 422, Greensburg, 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, money market accounts, certificates of deposit and the Kansas Municipal Investment Pool investments. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

The District allows vacation for all full time year round employees. Certain full time year round employees will be compensated for five unused vacation days at the end of the contract year. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused vacation leave as of June 30, 2012.

Full time employees and certified employees receive ten annual days of sick leave which can accumulate up to thirty days. At the end of each contract year, teachers will be paid \$20.00 per day for unused sick leave in excess of twenty days. This payment was made in the final paycheck of the fiscal year. Therefore, there is no potential liability for unused sick leave as of June 30, 2012.

F. 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.

G. 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.

H. REIMBURSED EXPENSES

Unified School District No. 422, Greensburg, 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.

I. 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 funds, 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 during the year.

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

Adjustment to Comply with Legal Max: Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using the 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.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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:

Textbook Rental Fund
Contingency Reserve Fund
Title I Fund
Title I Migrant Fund
Title II-A Fund

Kal-Tech Grant Fund
Rural Small School Grant Fund
Gifts & Donations Fund
FEMA Project Fund
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The General Fund showed a negative ending unencumbered cash balance of \$76,757.26 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	\$ 1,252,254.82	\$ 1,156,558.00	\$ 95,696.82
Delinquent Tax	5,692.02	6,762.00	(1,069.98)
Mineral Tax	20,789.81	13,000.00	7,789.81
Local Sources:			
Reimbursements	333,774.00	0.00	333,774.00
State Aid:			
Equalization Aid	1,864,446.00	1,970,244.00	(105,798.00)
Special Ed Aid	322,217.00	371,465.00	(49,248.00)
Federal Aid:			
Education Job Grant	1,638.00	0.00	1,638.00
Operating Transfer:			
From Virtual Education	171,819.00	171,819.00	0.00
Total Statutory Revenues	<u>3,972,630.65</u>	<u>\$ 3,689,848.00</u>	<u>\$ 282,782.65</u>
Expenditures			
Instruction	1,072,127.47	1,464,906.00	(392,778.53)
Student Support Services	111,773.19	94,200.00	17,573.19
Instructional Support Staff	88,715.79	91,850.00	(3,134.21)
General Administration	79,964.31	153,200.00	(73,235.69)
School Administration	272,032.58	254,250.00	17,782.58
Operations & Maintenance	302,927.74	281,500.00	21,427.74
Transportation Supervision	0.00	9,400.00	(9,400.00)
Vehicle Operating Service	160,974.12	79,000.00	81,974.12
Vehicle & Maintenance Service	27,160.63	25,050.00	2,110.63
Other Supplemental Services	90,280.80	70,900.00	19,380.80
Community Service Operations	0.00	2,500.00	(2,500.00)
Operating Transfers	1,766,674.37	1,163,092.00	603,582.37
Adjustment to Comply with Legal Max	<u> </u>	<u>(50,991.00)</u>	<u>50,991.00</u>
Legal General Fund Budget	3,972,631.00	3,638,857.00	333,774.00
Adjustment for Qualifying Budget Credits	<u> </u>	<u>333,774.00</u>	<u>(333,774.00)</u>
Total Expenditures	<u>3,972,631.00</u>	<u>\$ 3,972,631.00</u>	<u>\$ 0.00</u>
Revenue Over (Under) Expenditures	(0.35)		
Modified Unencumbered Cash, July 1, 2011	<u>0.09</u>		
Modified Unencumbered Cash, June 30, 2012	<u>\$ (0.26)</u>		

Note 4 - DEPOSITS

As of June 30, 2012, the District had the following investments and maturities.

Investment Type	Fair Value	Less than 1	1-2	Rating
Kansas Municipal Investment Pool	\$ 4.14	\$ 4.14	\$ 0.00	S&P AAAs/S1+
Total Fair Value	\$ 4.14	\$ 4.14	\$ 0.00	

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. The District's allocation of investments as of June 30, 2012, is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

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 \$4,427,192.10 and the bank balance was \$4,987,359.51. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$268,392.21 was covered by federal depository insurance and \$4,718,967.30 was collateralized with securities held by the pledging financial institution's agents in the District's name.

At June 30, 2012, the District had invested \$4.14 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Note 5 - INTERFUND TRANSACTIONS

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Virtual Education	K.S.A. 72-6428	\$ 775,000.00
General	Capital Outlay	K.S.A. 72-6428	596,932.37
General	Special Education	K.S.A. 72-6428	322,217.00
General	Contingency Reserve	K.S.A. 72-6428	72,525.00
Supplemental General	At-Risk	K.S.A. 72-6433	63,000.00
Supplemental General	Driver Training	K.S.A. 72-6433	4,000.00
Supplemental General	Food Service	K.S.A. 72-6433	65,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	33,141.28
Supplemental General	Special Education	K.S.A. 72-6433	35,057.54
Supplemental General	Textbook Rental	K.S.A. 72-6433	17,000.00
Virtual Education	General	K.S.A. 72-6460	171,819.00

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.

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 operating leases for the high school, elementary school and central office copiers which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$10,660.67. These expenditures were made from the Supplemental General Fund.

The District has entered into an operating lease for storage containers which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$1,454.09. These expenditures were made from the Capital Outlay Fund.

Note 8 - LEASE COMMITMENTS (Cont'd.)

The District has entered into an operating lease for a trailer which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$125.00. These expenditures were made from the Capital Outlay Fund.

The District has entered into an operating lease for an activity school bus which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$9,950.00. These expenditures were made from the Capital Outlay Fund.

The District has entered into an operating lease for an activity school bus which contain cancellation provisions and are subject to annual appropriations. For the reporting period, rent expenditures were \$12,685.43. These expenditures were made from the Capital Outlay Fund.

Note 9- EARLY RETIREMENT PROGRAM

The District has adopted an early retirement plan in order to encourage and facilitate the voluntary early retirement of teachers who may find it necessary or desirable to retire prior to normal retirement age. A teacher is eligible for early retirement if such person is currently a teacher of the school district, will be eligible for KPERS retirement and not more than sixty-four years of age on or before August 31 of the calendar year in which the teacher intends to retire, and is fully vested in the Kansas Public Employee Retirement System; and has a minimum of ten years full-time continuous employment within Unified School District No. 422. A teacher may apply for early retirement by completing the early retirement request form and submitting it to the Superintendent on or before the 1st day of February preceding the anticipated retirement date. Early retirement benefits will be paid in one lump sum payment in the amount of \$7,000.00. The benefit will be paid in January following the year of retirement with the regular January payroll. The employee shall have the option to maintain health insurance coverage at the employee's expense through the school sponsored plan if allowable by the insurance carrier and/or state law. During the fiscal year ending June 30, 2012 early retirement benefits were paid to one eligible participant. The total amount paid during the year was \$7,000.00. As of June 30, 2012 there were no employees eligible to participate in the program, therefore, there is no potential liability for early retirement as of June 30, 2012.

Note 10 - OTHER POST EMPLOYMENT BENEFITS

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

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

Note 11 - RELATED PARTY TRANSACTIONS

The District purchased a modular building from Hayse Management Services, a company for which the spouse of a Board member is the owner. The amount paid during the year was \$19,000.00.

Note 12 - SUBSEQUENT EVENT

The District has evaluated events subsequent to year end through January 9, 2013, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Detailed Schedule of General Fund Expenditures

Compared with Appropriations

For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures			
Instruction:			
Salaries	\$ 694,341.18	\$ 990,000.00	\$ (295,658.82)
Employee Benefits	184,896.35	170,735.00	14,161.35
Purchased Professional Services	46,000.00	55,000.00	(9,000.00)
Other Purchased Services	10,277.87	25,000.00	(14,722.13)
Supplies	135,612.07	115,000.00	20,612.07
Property (Equip & Furn)	0.00	5,000.00	(5,000.00)
Other	1,000.00	104,171.00	(103,171.00)
	<u>1,072,127.47</u>	<u>1,464,906.00</u>	<u>(392,778.53)</u>
Student Support Services:			
Salaries	97,004.42	80,000.00	17,004.42
Employee Benefits	14,760.72	14,200.00	560.72
Supplies	8.05	0.00	8.05
	<u>111,773.19</u>	<u>94,200.00</u>	<u>17,573.19</u>
Instructional Support Staff:			
Salaries	63,165.81	72,000.00	(8,834.19)
Employee Benefits	12,408.42	10,850.00	1,558.42
Purchased Professional Services	1,320.14	5,000.00	(3,679.86)
Supplies	10,896.20	3,500.00	7,396.20
Property (Equip & Furn)	925.22	0.00	925.22
Other	0.00	500.00	(500.00)
	<u>88,715.79</u>	<u>91,850.00</u>	<u>(3,134.21)</u>
General Administration:			
Salaries	62,004.92	94,000.00	(31,995.08)
Employee Benefits	12,340.60	11,700.00	640.60
Purchased Professional Services	0.00	15,000.00	(15,000.00)
Purchased Property Services	0.00	2,500.00	(2,500.00)
Other Purchased Services	4,427.57	17,500.00	(13,072.43)
Supplies	160.53	2,500.00	(2,339.47)
Other	1,030.69	10,000.00	(8,969.31)
	<u>79,964.31</u>	<u>153,200.00</u>	<u>(73,235.69)</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Detailed Schedule of General Fund Expenditures

Compared with Appropriations

For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
School Administration:			
Salaries	232,847.75	208,000.00	24,847.75
Employee Benefits	26,730.92	39,000.00	(12,269.08)
Other Purchased Services	0.00	1,750.00	(1,750.00)
Supplies	12,453.91	5,000.00	7,453.91
Other	0.00	500.00	(500.00)
	<u>272,032.58</u>	<u>254,250.00</u>	<u>17,782.58</u>
Operations & Maintenance:			
Salaries	127,501.45	105,000.00	22,501.45
Employee Benefits	24,671.67	21,500.00	3,171.67
Purchased Property Services	25,579.58	27,500.00	(1,920.42)
Other Purchased Services	2,305.36	5,000.00	(2,694.64)
Heating	7,725.02	10,000.00	(2,274.98)
Electricity	109,920.82	110,000.00	(79.18)
Motor Fuel	0.00	2,500.00	(2,500.00)
Property (Equip & Furn)	5,223.84	0.00	5,223.84
	<u>302,927.74</u>	<u>281,500.00</u>	<u>21,427.74</u>
Transportation Supervision:			
Salaries	0.00	5,000.00	(5,000.00)
Employee Benefits	0.00	2,900.00	(2,900.00)
Other	0.00	1,500.00	(1,500.00)
	<u>0.00</u>	<u>9,400.00</u>	<u>(9,400.00)</u>
Vehicle Operating Services:			
Salaries	85,681.81	25,000.00	60,681.81
Employee Benefits	11,248.27	3,000.00	8,248.27
Other Purchased Services	9,005.00	10,000.00	(995.00)
Motor Fuel	53,940.54	40,000.00	13,940.54
Other	1,098.50	1,000.00	98.50
	<u>160,974.12</u>	<u>79,000.00</u>	<u>81,974.12</u>
Vehicle & Maintenance Services:			
Other Purchased Services	21,012.22	15,000.00	6,012.22
Supplies	6,007.29	10,000.00	(3,992.71)
Other	141.12	50.00	91.12
	<u>27,160.63</u>	<u>25,050.00</u>	<u>2,110.63</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS

Detailed Schedule of General Fund Expenditures

Compared with Appropriations

For the Year Ended June 30, 2012

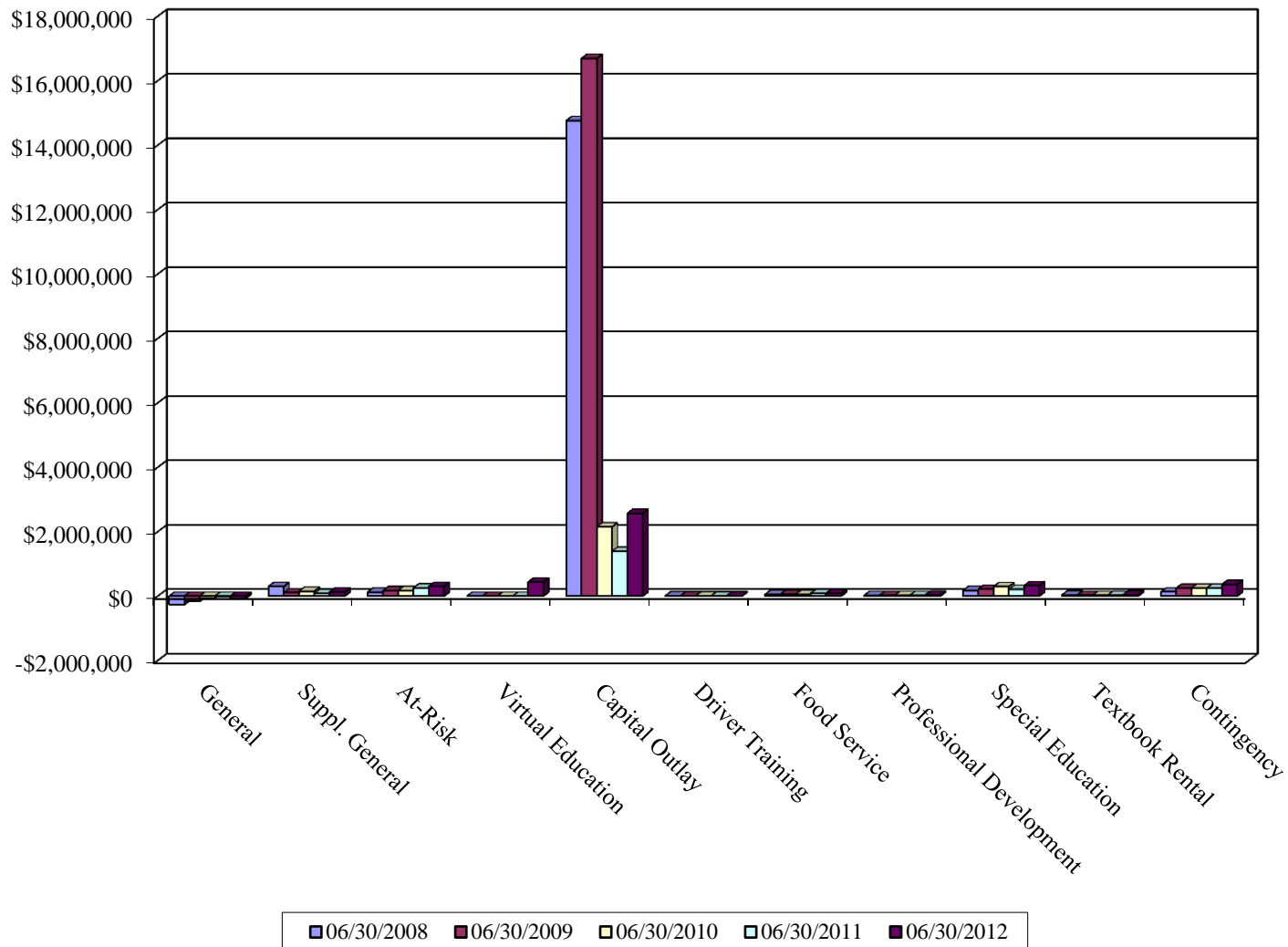
	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
Other Supplemental Services:			
Salaries	55,960.17	60,000.00	(4,039.83)
Employee Benefits	34,320.63	10,900.00	23,420.63
	<u>90,280.80</u>	<u>70,900.00</u>	<u>19,380.80</u>
Community Service Operations:			
Community Service Operations	0.00	2,500.00	(2,500.00)
	<u>0.00</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Operating Transfers:			
To Virtual Education	775,000.00	775,656.00	(656.00)
To Capital Outlay	596,932.37	0.00	596,932.37
To Special Education	322,217.00	387,436.00	(65,219.00)
To Contingency Reserve	72,525.00	0.00	72,525.00
	<u>1,766,674.37</u>	<u>1,163,092.00</u>	<u>603,582.37</u>
Adjustment to Comply with Legal Max		(50,991.00)	50,991.00
Legal General Fund Budget	3,972,631.00	3,638,857.00	333,774.00
Adjustment for Qualifying Budget Credits		333,774.00	(333,774.00)
Total Expenditures	<u>\$ 3,972,631.00</u>	<u>\$ 3,972,631.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 422, GREENSBURG, KANSAS
 OTHER PUBLIC ACTIVITIES
 PETTY CASH FUNDS
 Receipts, Disbursements and Balances

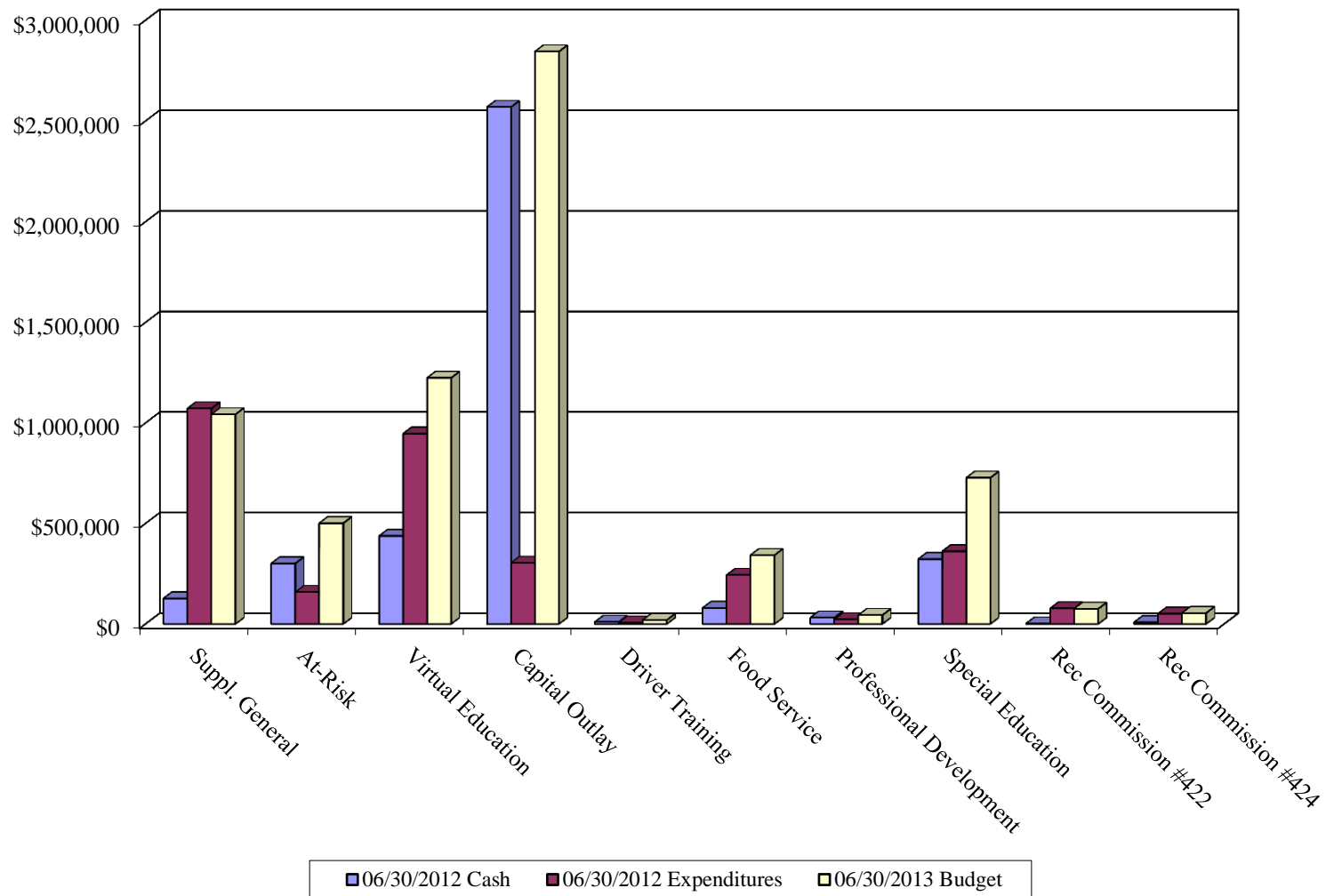
July 1, 2011 to June 30, 2012

	Central Office	High School	Grade School
	<u> </u>	<u> </u>	<u> </u>
Balance to be accounted for 07/01/11	\$ 1,500.00	\$ 150.00	\$ 150.00
Receipts			
Reimbursements from U.S.D. 422	6,354.13	0.00	248.95
Other Reimbursements	<u>1,221.62</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>7,575.75</u>	<u>0.00</u>	<u>248.95</u>
Disb., Encumbrances, & Transfers			
Reimbursable Items	<u>7,575.75</u>	<u>0.00</u>	<u>248.95</u>
Total Disb., Encumbrances, & Transfers	<u>7,575.75</u>	<u>0.00</u>	<u>248.95</u>
Balance to be accounted for 06/30/12	<u><u>\$ 1,500.00</u></u>	<u><u>\$ 150.00</u></u>	<u><u>\$ 150.00</u></u>
CASH ACCOUNTED FOR:			
Checking Account - Greensburg State Bank, Greensburg, Kansas (Reconciled)	<u>1,500.00</u>	<u>150.00</u>	<u>150.00</u>
Total Cash Accounted For	<u><u>\$ 1,500.00</u></u>	<u><u>\$ 150.00</u></u>	<u><u>\$ 150.00</u></u>

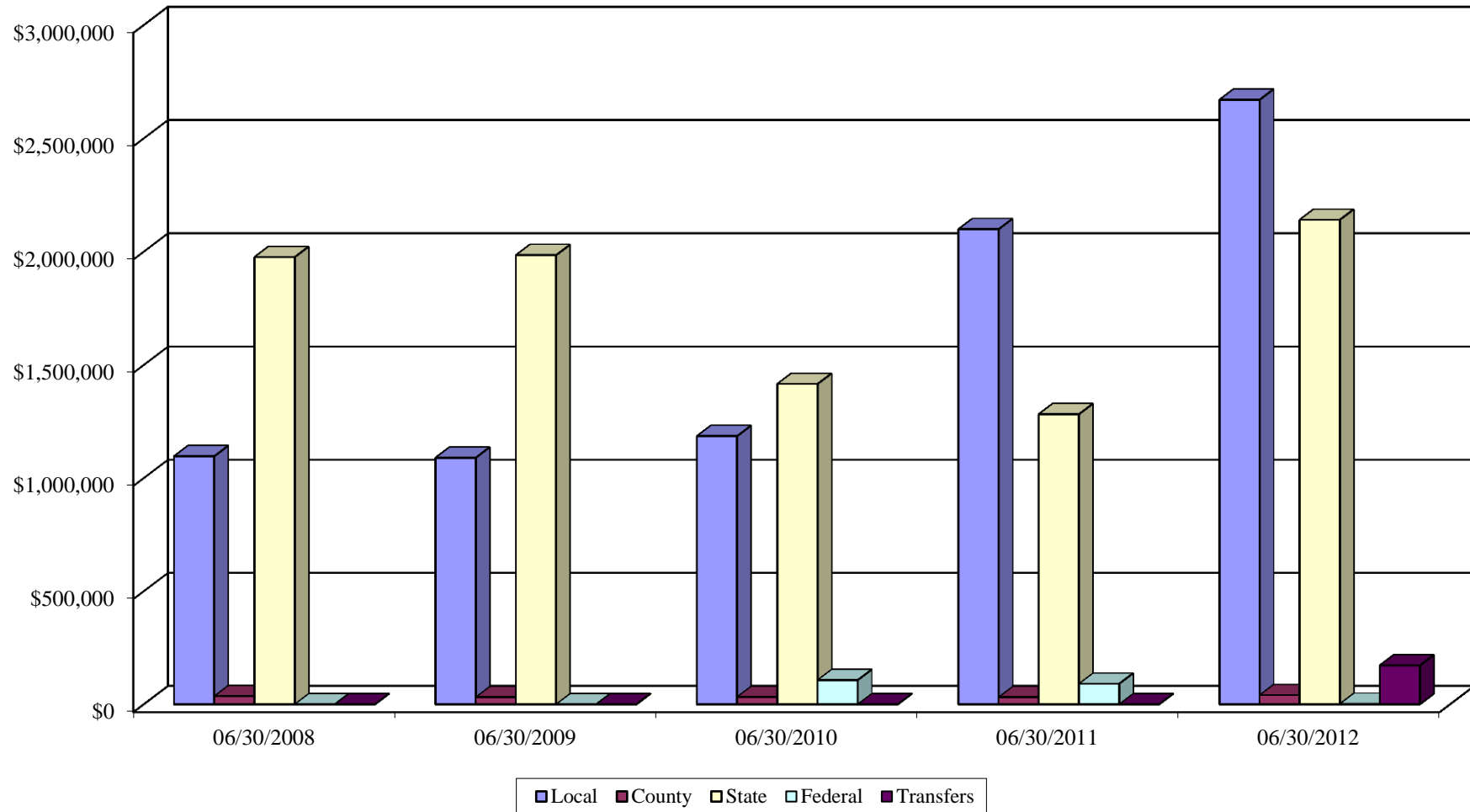
**Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Balances - Selected Funds**



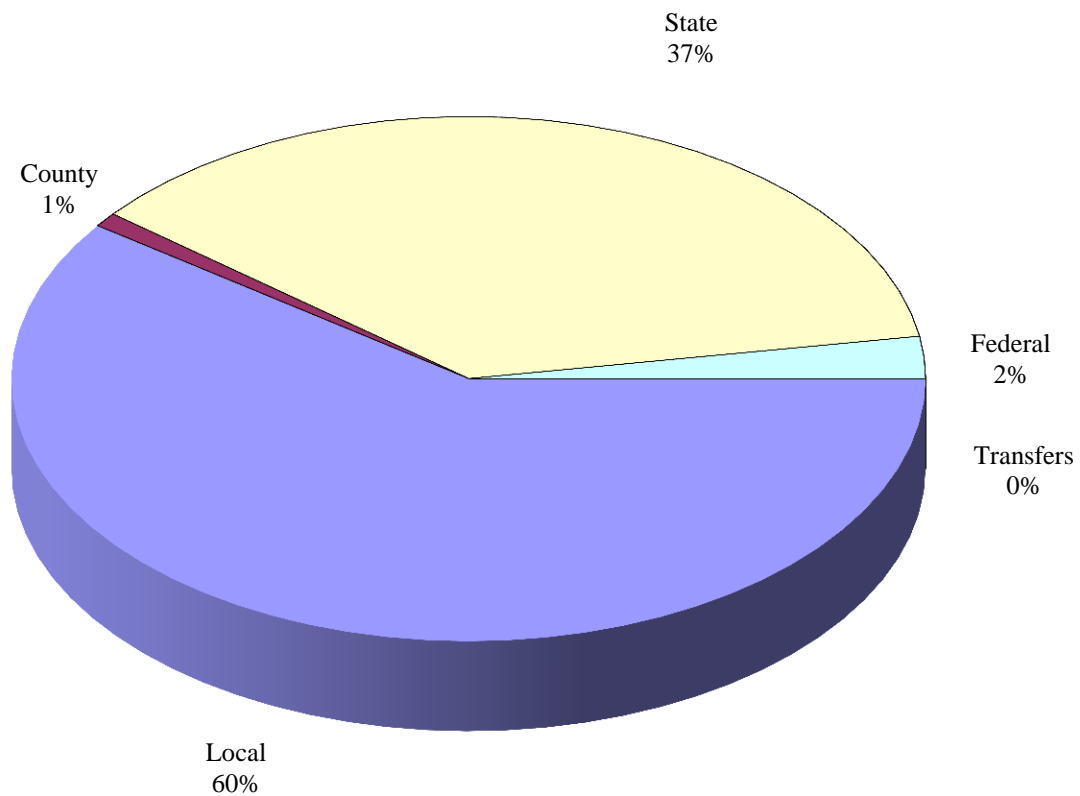
**Unified School District No. 422
Greensburg, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds**



**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Revenues**

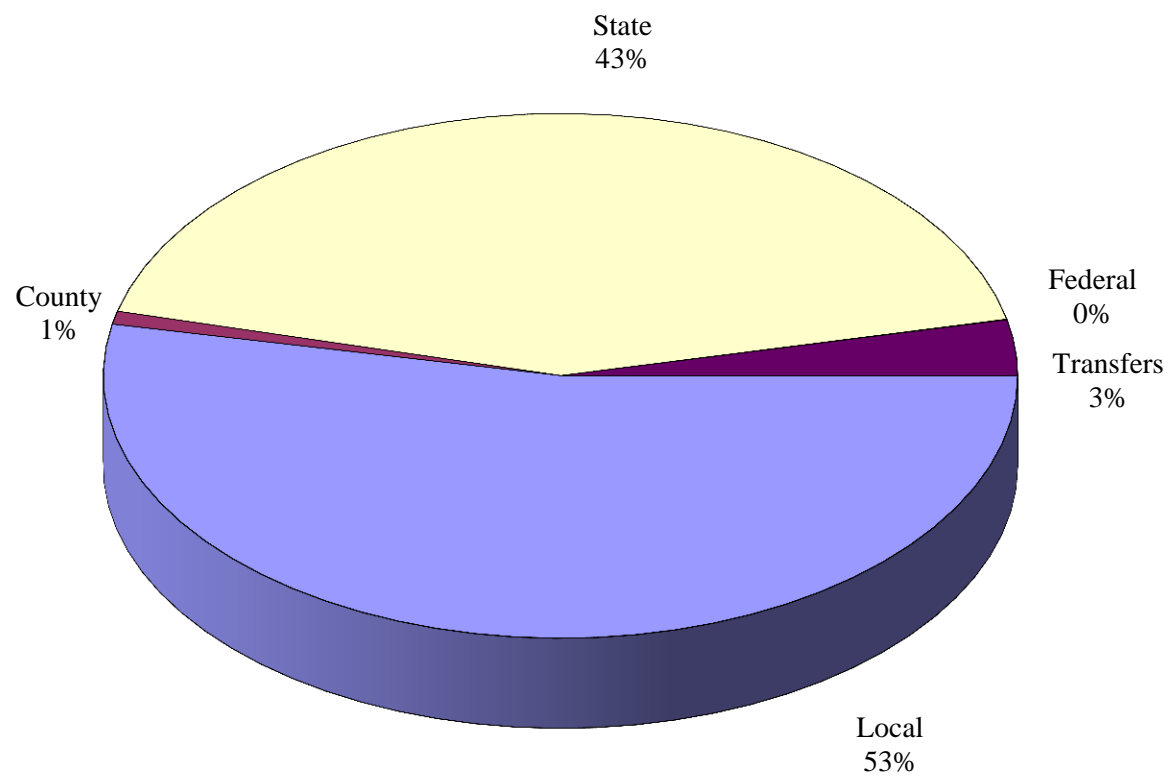


**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Revenues**



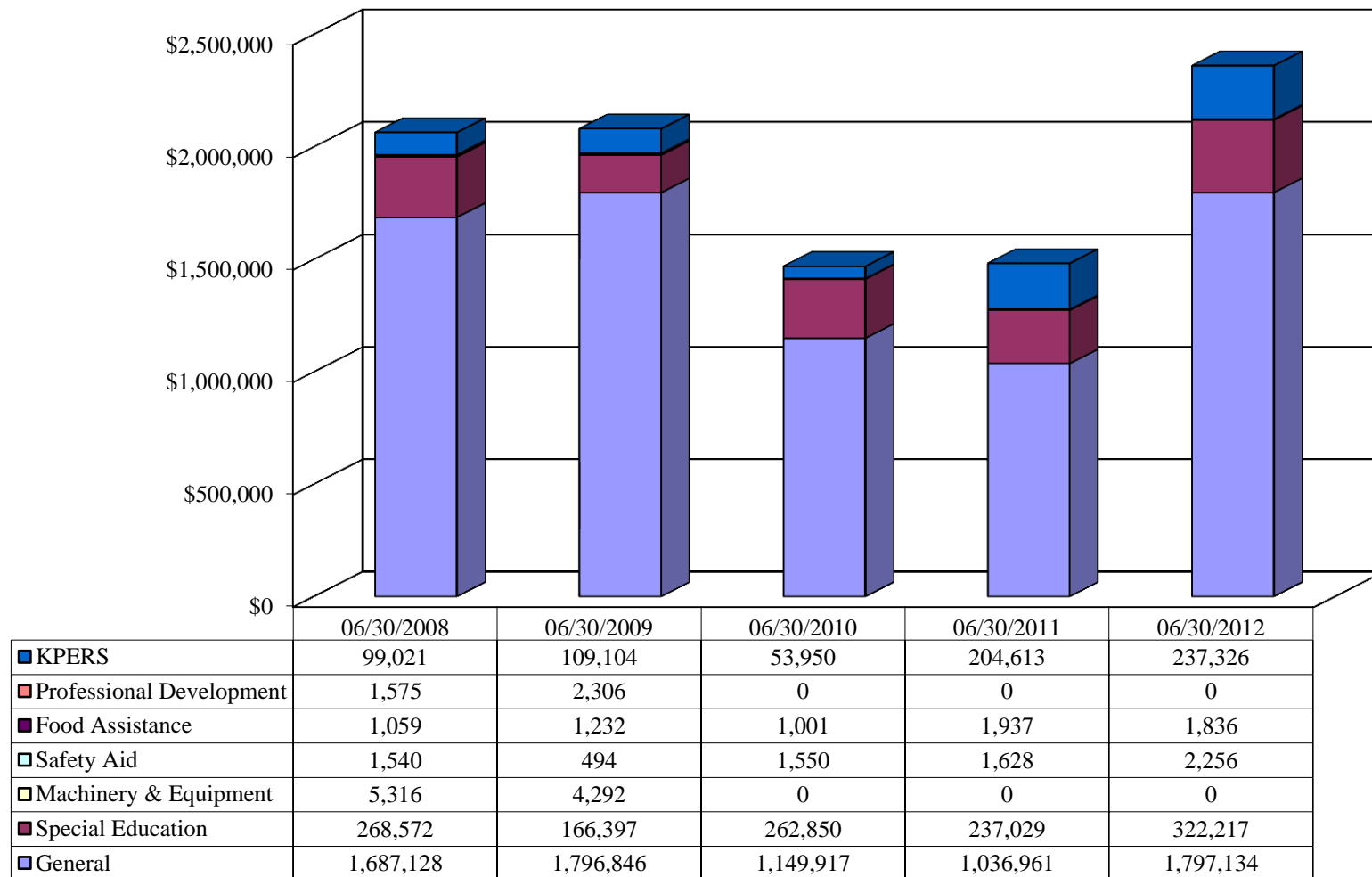
06/30/2011

**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Revenues**

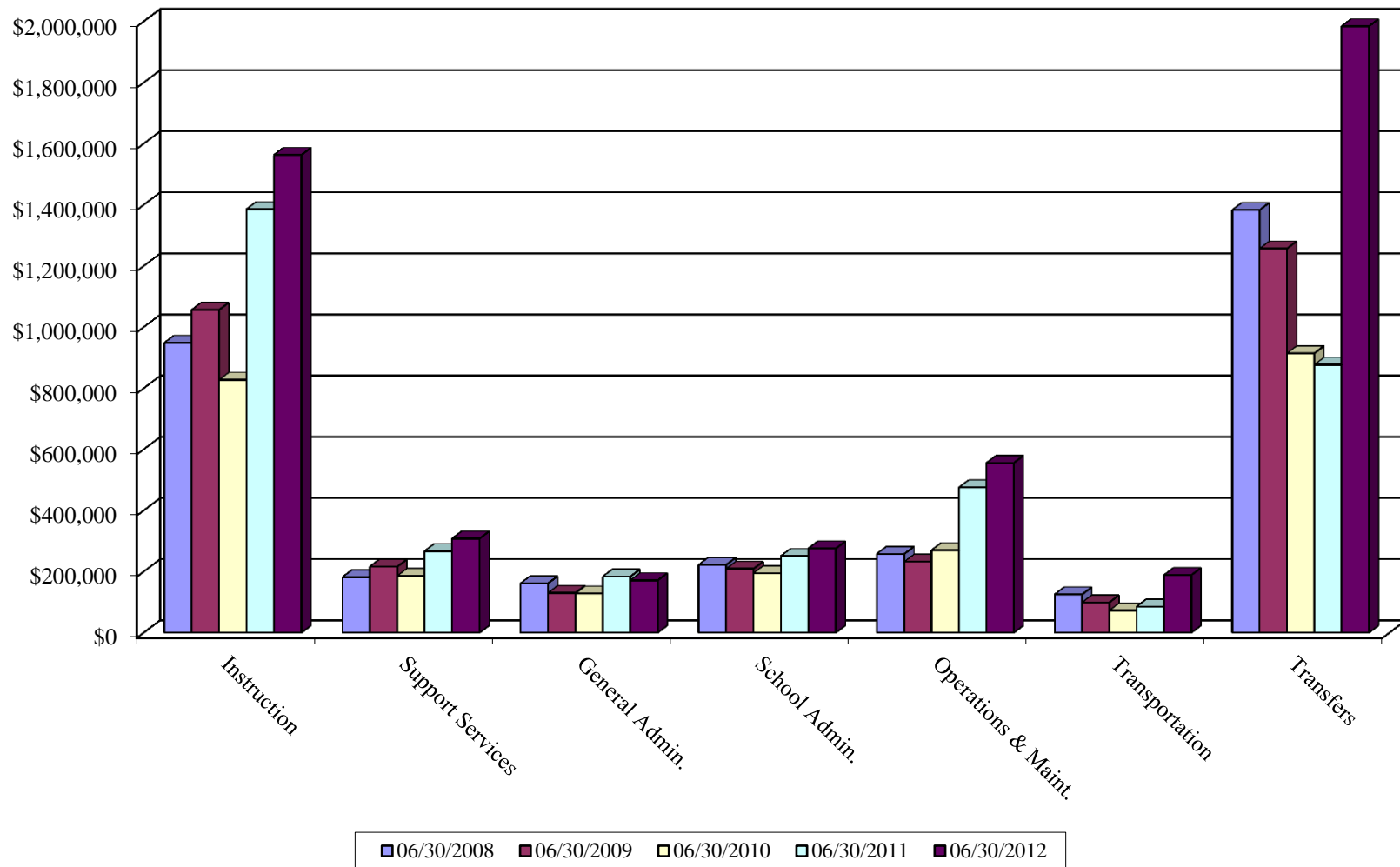


06/30/2012

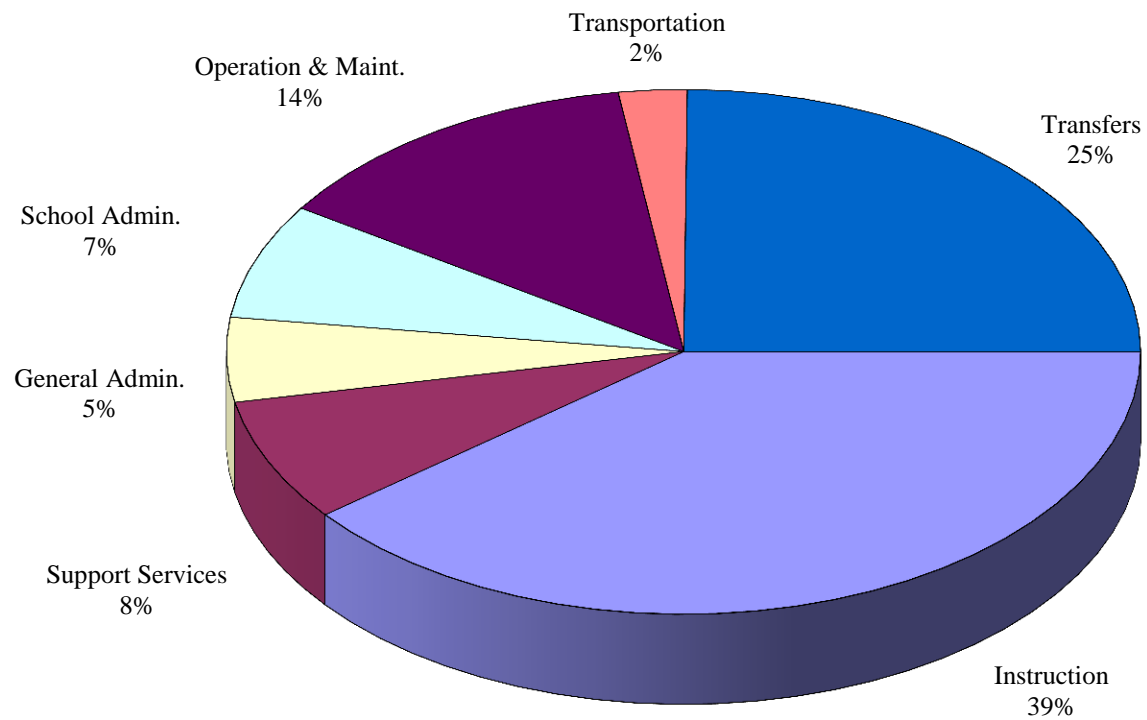
**Unified School District No. 422
Greensburg, Kansas
State Aid**



**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**

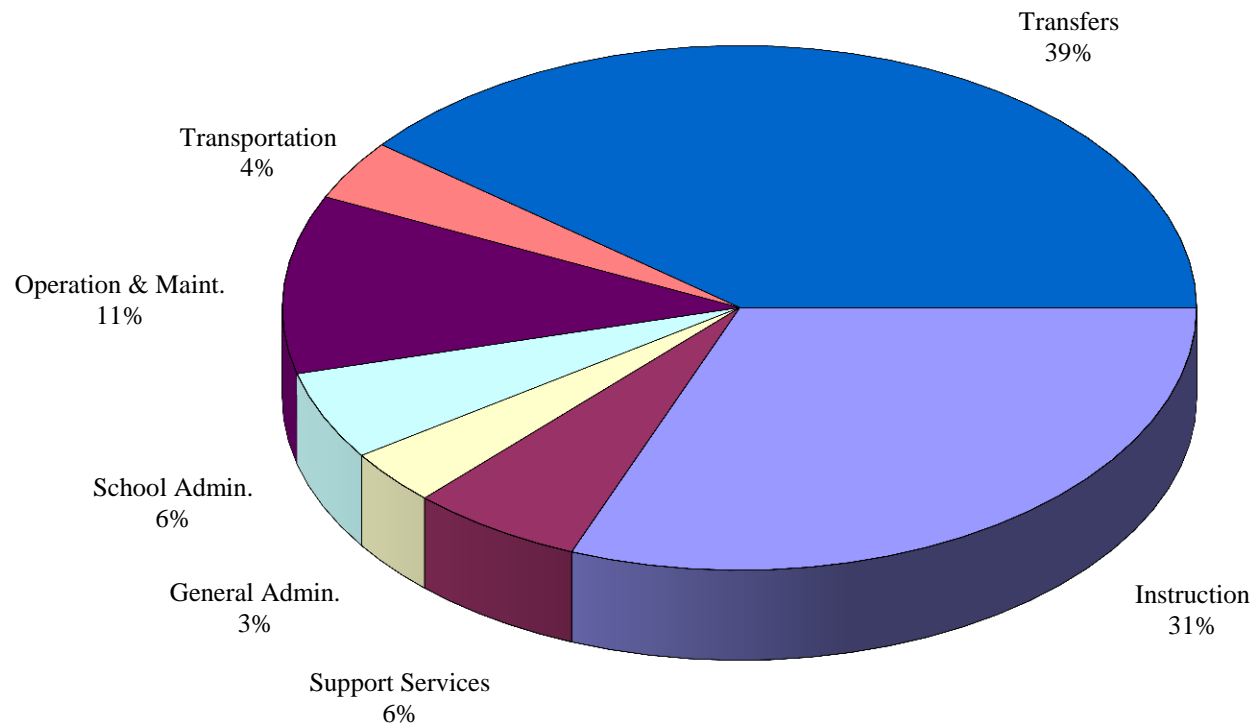


**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**



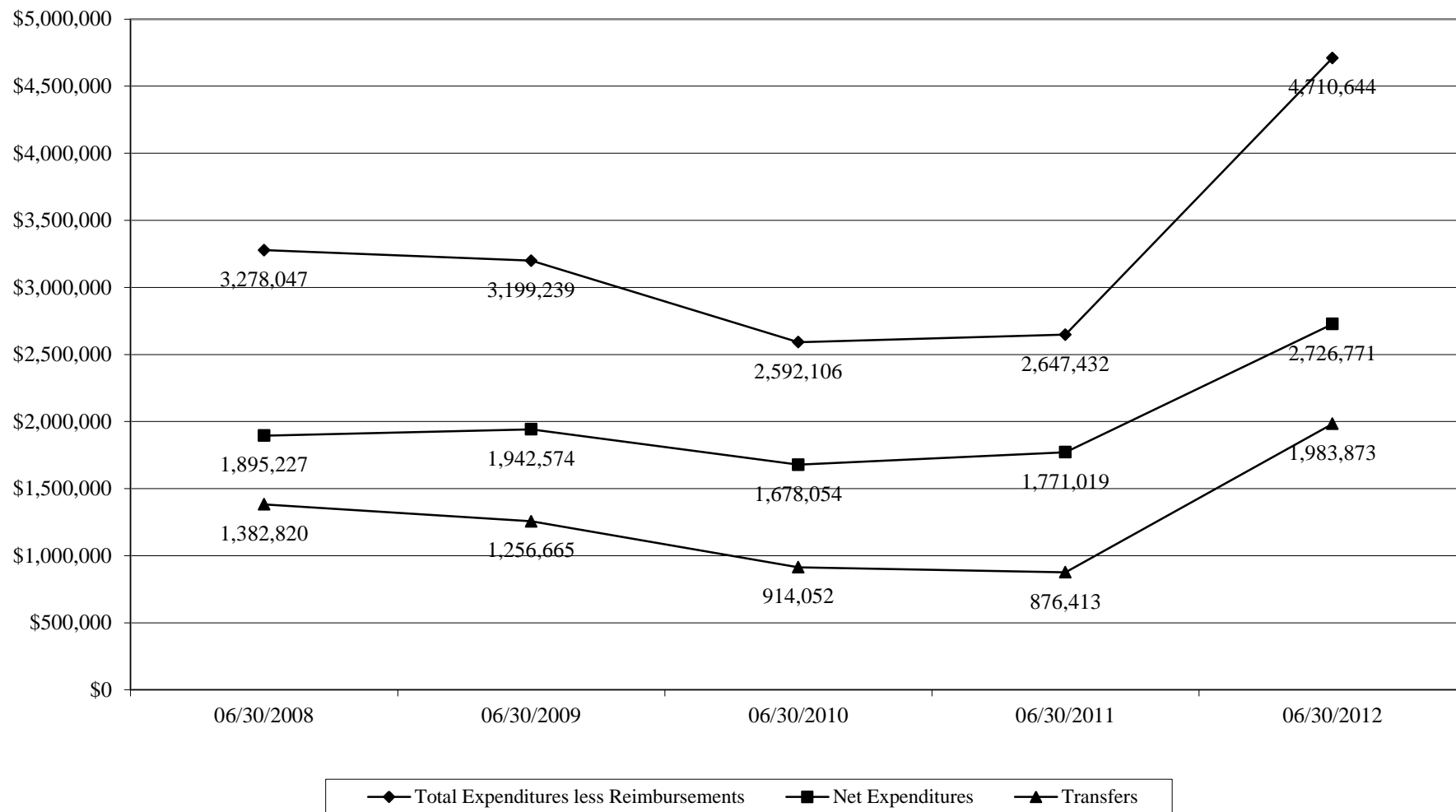
06/30/2011

**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**

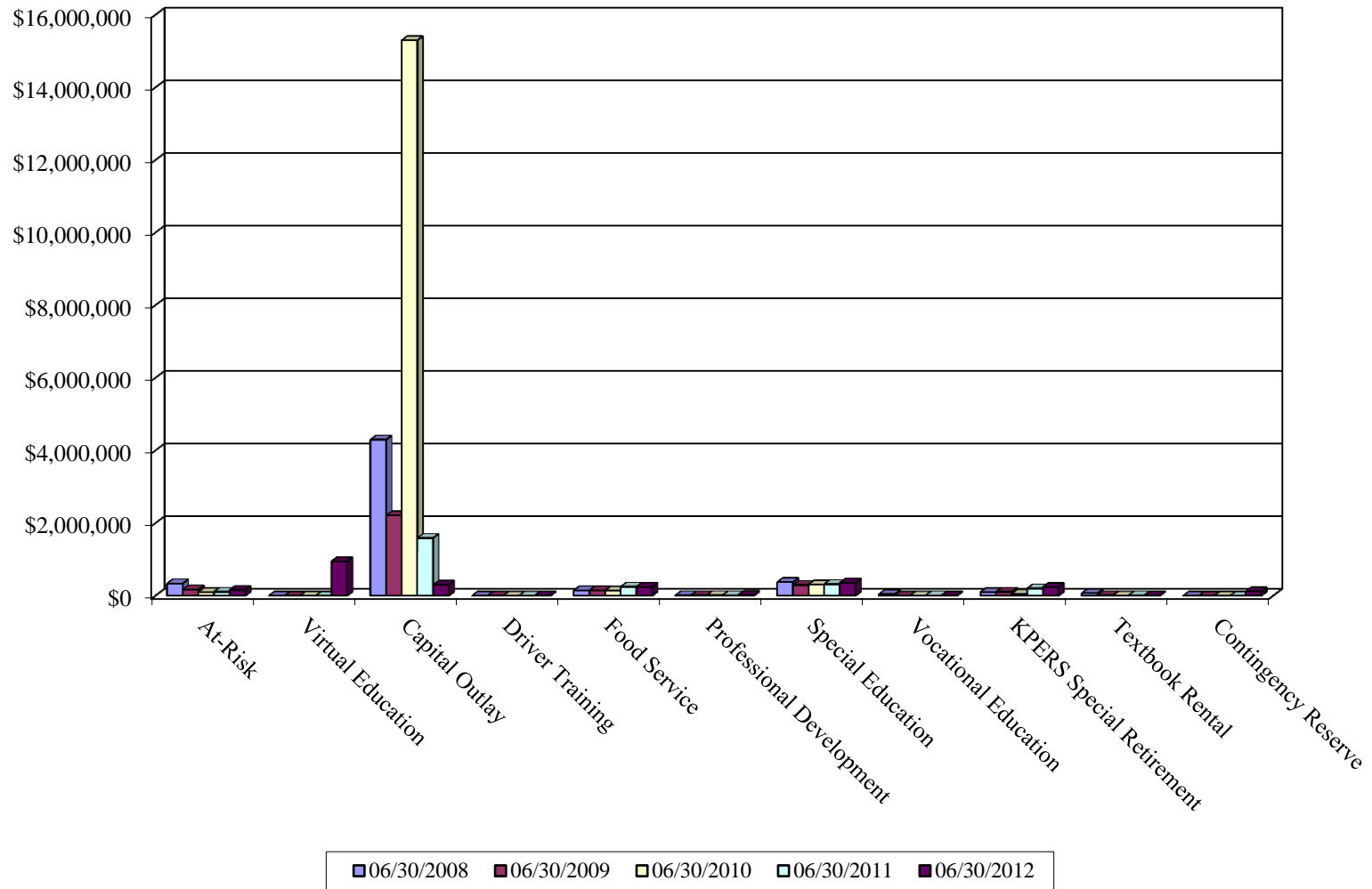


06/30/2012

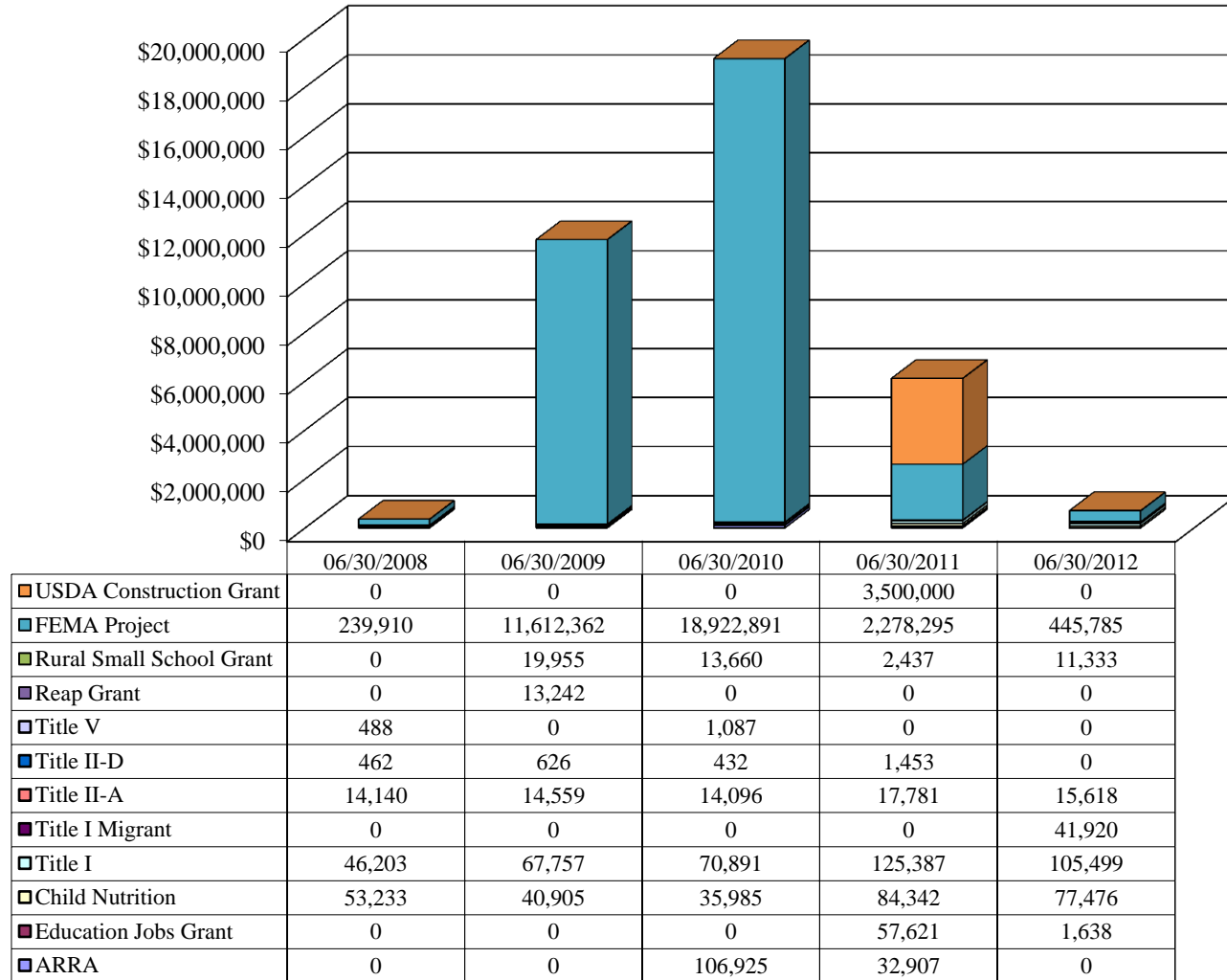
**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund Expenditures**



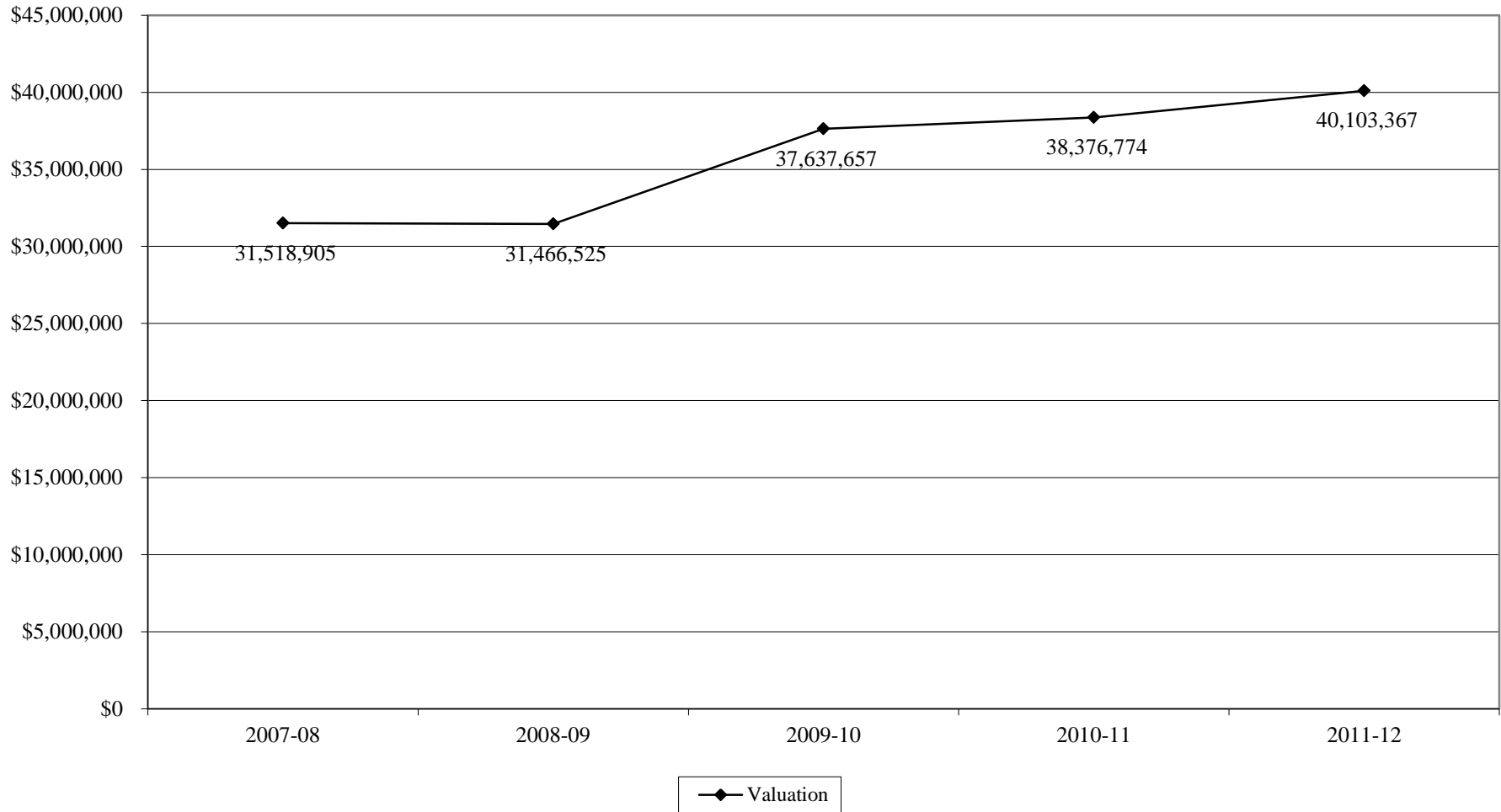
**Unified School District No. 422
Greensburg, Kansas
Special Revenue Fund Expenditures - Selected Funds**



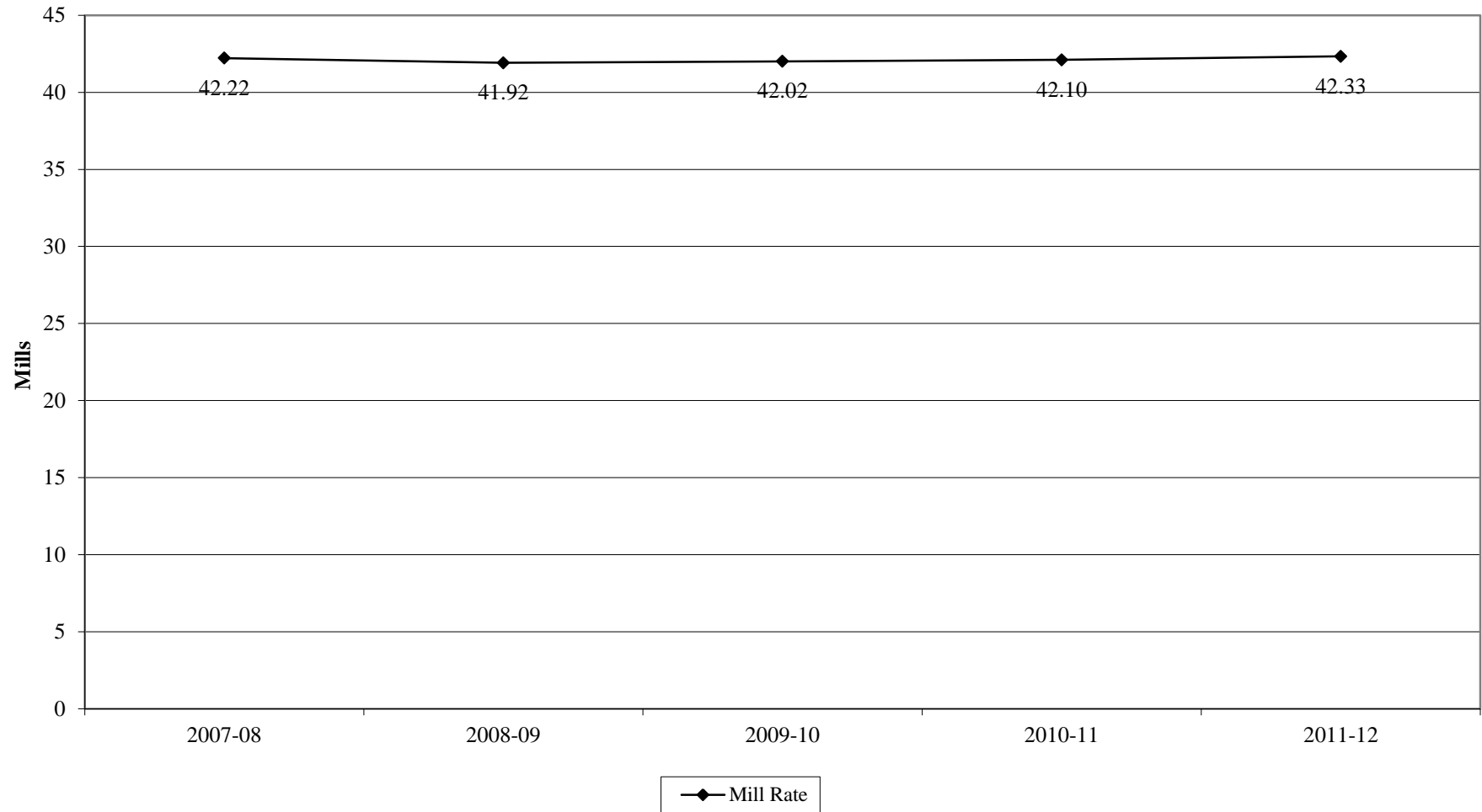
**Unified School District No. 422
Greensburg, Kansas
Federal Aid**



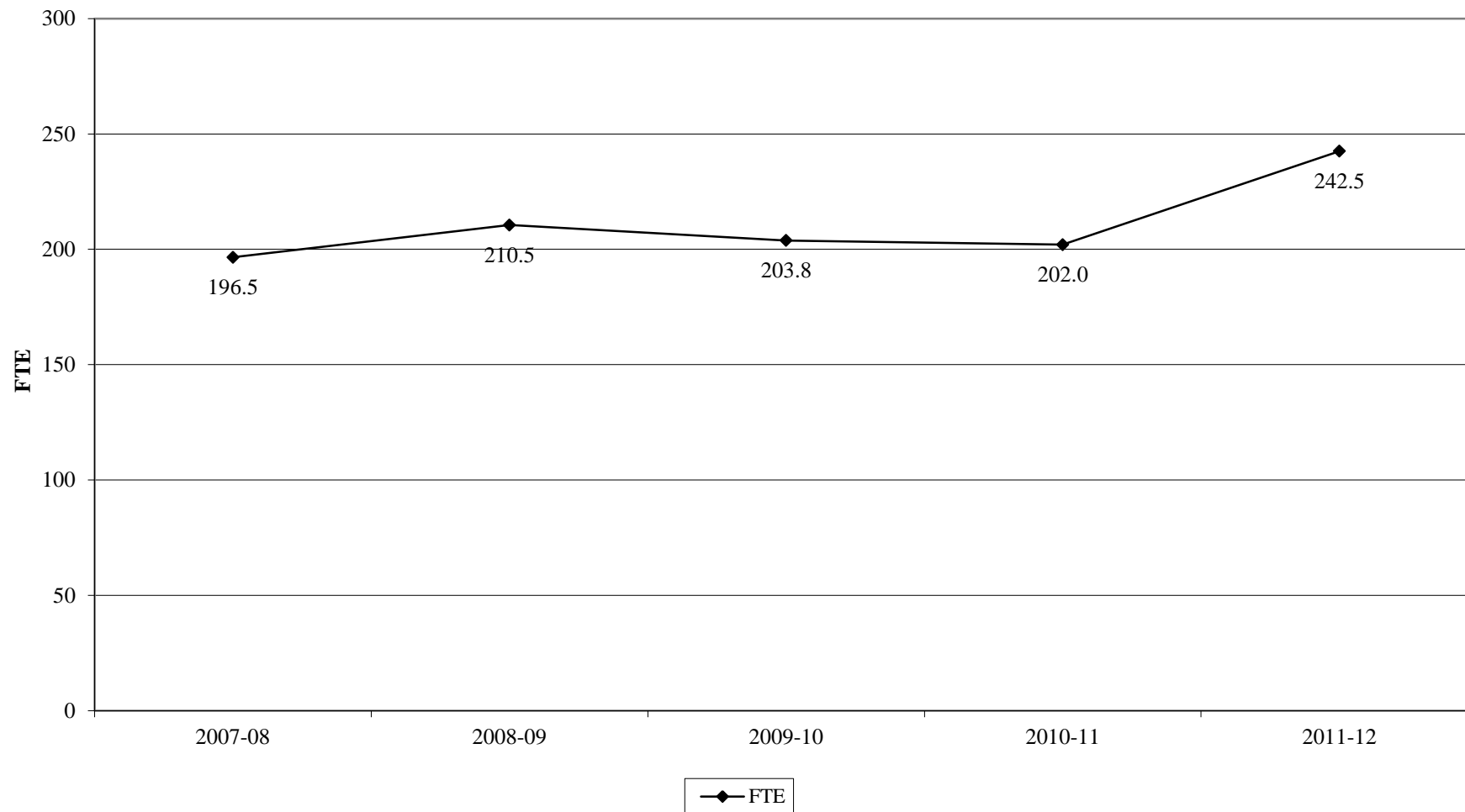
**Unified School District No. 422
Greensburg, Kansas
Valuation**



Unified School District No. 422
Greensburg, Kansas
Mill Rate



Unified School District No. 422
Greensburg, Kansas
FTE



**Unified School District No. 422
Greensburg, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

