

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2012

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

FINANCIAL STATEMENTS

For The Year Ended June 30, 2012

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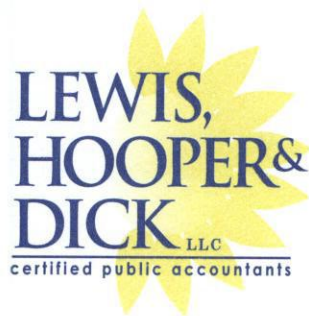
UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

FINANCIAL STATEMENTS

For The Year Ended June 30, 2012

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

We have audited the summary statement of cash receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit.

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

As described more fully in Note 1, the District has prepared this financial statement using 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 effects on the financial statements of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter described in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 457, Garden City, Kansas, as of June 30, 2012, or the respective changes in its financial position and changes in cash flows, where applicable, for the year then ended. Further, the District has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 457, Garden City, Kansas, as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended on the basis of accounting described in Note 1.

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In accordance with Government Auditing Standards, we have also issued our report dated November 1, 2012, on our consideration of the Unified School District No. 457, Garden City, Kansas', internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the financial statement of Unified School District No. 457, Garden City, Kansas. The accompanying financial information listed as supplemental information in the table of contents is presented for purposes of additional analysis and is not a required part of the statutory financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory financial statement of Unified School District No. 457, Garden City, Kansas. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

The 2011 actual columns presented in the individual fund schedules of cash receipts and expenditures (Schedules 2 and 5 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated October 6, 2011. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards, at the following link <http://www.da.ks.gov/ar/muniserv/EAuditAccept.htm>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

  
LEWIS, HOOPER & DICK, LLC

November 1, 2012

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Summary of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2012

	Unencumbered Cash Balance July 1, 2011	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance June 30, 2012	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2012
General Funds:							
General	\$ 3,689	\$ 20,843	\$ 46,922,086	\$ 46,925,775	\$ 20,843	\$ 4,555,481	\$ 4,576,324
Supplemental general	428,762	19,158	12,153,500	11,731,480	869,940	672,819	1,542,759
Special Revenue Funds:							
At risk (4 year old)	163,803	-	413,000	477,800	99,003	75,065	174,068
At risk (K-12)	934,297	900	9,111,000	9,241,072	805,125	315,317	1,120,442
Bilingual education	940,036	-	2,264,000	2,386,448	817,588	242,819	1,060,407
Capital outlay	1,561,931	7,597	845,725	674,369	1,740,884	924,214	2,665,098
Driver training	43,677	-	45,351	39,140	49,888	2,276	52,164
Food service	543,265	6,916	3,879,418	3,734,803	694,796	112,914	807,710
Professional development	360,867	1,506	149,000	214,729	296,644	9,597	306,241
Parent education	-	-	307,041	307,041	-	26,940	26,940
Summer school	136,196	-	-	15,887	120,309	-	120,309
Special education	2,517,244	1,202	10,466,676	10,607,999	2,377,123	1,046,337	3,423,460
Vocational education	399,997	2	858,000	929,620	328,379	34,131	362,510
Health care reserve	2,950,704	-	8,647,837	7,842,533	3,756,008	527,151	4,283,159
KPERS Special Retirement Contribution	-	-	5,217,342	5,217,342	-	-	-
Contingency reserve	300,000	-	-	-	300,000	-	300,000
Textbook rental	321,874	28,456	235,500	386,593	199,237	383,155	582,392
Grant activity	224,313	-	6,493,763	6,458,932	259,144	738,634	997,778
District activities	-	-	1,576,180	1,576,180	-	348,115	348,115
Debt Service Funds:							
Bond and interest	2,045,794	-	6,874,285	6,577,651	2,342,428	-	2,342,428
Capital Projects Funds:							
Garfield School	42,531	-	-	5,261	37,270	-	37,270
Abe Hubert School	393,604	-	1,000,000	865,258	528,346	662,085	1,190,431
Old High School	249,375	-	900,000	208,434	940,941	80,393	1,021,334
New High School	7,703,572	93,019	862,564	8,540,577	118,578	8,639,969	8,758,547
Internal Service Funds:							
Interest on idle funds	-	-	80,929	80,929	-	-	-
Payroll	-	-	47,963,077	47,963,077	-	185,566	185,566
Totals (excluding School activity funds) (memorandum only)	<u>\$ 22,265,531</u>	<u>\$ 179,599</u>	<u>\$ 167,266,274</u>	<u>\$ 173,008,930</u>	<u>\$ 16,702,474</u>	<u>\$ 19,582,978</u>	<u>\$ 36,285,452</u>

## Composition of Cash:

Commerce Bank	\$ 3,262,400
Plus deposits in transit	4,577,225
Less outstanding checks	(1,536,714)

Total cash - Commerce Bank 6,302,911

American State Bank	259,377
Less outstanding checks	(3,460)

Total cash - American State Bank 255,917

Petty cash accounts 1,750

## Investments:

Money market accounts:	
Commerce Bank	29,632,670
American State Bank	138,603
Certificates of deposit:	
First National Bank	200,000

Total investments 29,971,273

Total cash  
Less School activity funds (246,399)

Total cash (excluding School activity funds) \$ 36,285,452

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

1. Summary of significant accounting policies

A. Financial reporting entity

The District is a municipal corporation governed by an elected seven-member board. These financial statements present the Unified School District No. 457, Garden City, Kansas, (the primary government) and its component units. However, the District has no organizations, functions or activities which are considered component units of the District.

The following organization is a jointly governed organization in which the District participates and is not included in the District's statutory financial statement:

Garden City Information Technologies Cooperative is a jointly governed organization between Unified School District No. 457, Garden City Community College, the County of Finney, Kansas, the City of Garden City, Kansas, and St. Catherine Hospital created under K.S.A. 12-2901. Garden City Information Technologies Cooperative is governed by a board appointed by the participating parties. The purpose of Garden City Information Technologies Cooperative is to enhance the coordination and technology sharing among the members of the Cooperative, address the long term goals of the Cooperative that provide an enhanced community and regional telecommunications and integrated community network, and to seek out the opportunities that are identified by the Cooperative that provide services to local and regional interest and lead to the use of the Cooperative as a tool for economic development. This is accomplished by coordinating technology purchases and training, development of communication networks within Garden City and southwest Kansas, and providing videoconferencing, telecommuting and office access within the community. The primary source of funding for Garden City Information Technologies Cooperative is from the general funds of the participating parties and through procuring grants. Unified School District No. 457 contributed \$0 to the operations of Garden City Information Technologies Cooperative during the year ended June 30, 2012. The District has no equity interest nor does the District materially contribute to the continued existence of Garden City Information Technologies Cooperative. Garden City Information Technologies Cooperative has a December 31st year end.

B. Measurement focus, basis of accounting and basis of presentation

The financial statement is presented on a statutory basis of accounting. The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws 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. Waiver of financial reporting requirements

The District's Board of Education has determined by resolution that financial statements prepared in conformity with generally accepted accounting principles are not relevant to the requirements of the cash basis and budget laws of the State of Kansas and are of no significant value to the Board, the District or the members of the general public of the District. The District approved the resolution which served as notice of the District's election to waive the requirements for reporting of its financial data in conformity with accounting principles generally accepted in the United States of America, as provided and authorized by K.S.A. 75-1120a.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

1. Summary of significant accounting policies (continued)

D. 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, cash disbursements, cash and unencumbered cash balances. 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 District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, capital leases, temporary notes and compensated absences are not presented in the financial statement.

E. 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 are used by the District:

Governmental Funds

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

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

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the District.

Capital Project Funds - to account for financial resources segregated for the acquisition of major capital facilities (other than those financed by Enterprise Funds).

Fiduciary Funds

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



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

1. Summary of significant accounting policies (continued)

E. Fund accounting (continued)

Proprietary Funds

Internal Service Funds - to account for the financing on a cost-reimbursement basis of goods and services provided by one department or agency to other departments or outside agencies.

F. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

G. Property taxes and special assessments

The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

H. Compensated absences

The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days greater than 70 (not to exceed 15 days) may be sold to the District at a rate of \$130 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid \$20 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2012, at \$763,039.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

1. Summary of significant accounting policies (continued)

I. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as revenues or expenses if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as cash receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

J. Reimbursements

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

K. Memorandum totals

Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship compliance and accountability

A. 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 15th.
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 25th, 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.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

2. Stewardship compliance and accountability (continued)

A. Budgetary information (continued)

Amendments to the original budget, including qualifying budget adjustment for expenditures outside the legal maximum budget for the General fund exists as allowed per K.S.A. 72-6430 for juvenile detention center expenditures, were approved by the governing body, resulting in additional budget authority as follows:

Fund	Increase
General	\$ 100,170

The legal level of budgetary control is the fund level. 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.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds and certain special revenue funds. Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

B. Compliance with Kansas statutes

References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representation of the District. No material violations were noted; however, the following violation was noted:

- K.S.A. 10-130 requires the remittance of principal and interest to the state fiscal agent at least 20 days prior to maturity. During the year, payments were not submitted on a timely basis, although they were submitted to the State prior to the maturity dates.
- Kansas statutes 10-1113 and 10-1121 require no indebtedness be created in excess of available monies in any fund. At June 30, 2012, the Title II-D Technology Literacy Fund had a \$6,544 deficit unencumbered cash balance. This was a result of the grant requiring the District to expend the funds on a reimbursement basis. The fund received the balance of the monies in fiscal year 2013. In addition, two student activity funds had deficit unencumbered cash balance totaling \$749.

3. Detailed notes on all funds

A. Deposits and investments

A reconciliation of cash and investments as shown in the composition of cash on the summary of cash receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	<u>\$ 36,531,851</u>
Total cash	<u><u>\$ 36,531,851</u></u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

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 investment of idle funds to time deposits, open accounts, and certificates of deposit with 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 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%. The District has no designated "peak periods".

At June 30, 2012, the District's carrying amount of deposits was \$36,531,851 and the bank balance was \$33,495,861. Of the bank balance, 98.21% was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$3,965,142 was covered by federal depository insurance and the balance of \$29,530,719 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year-end are as follows:

	Commerce Bank	American State Bank	First National Bank
FDIC coverage	\$ 3,514,141	\$ 251,000	\$ 200,000
Pledged securities at market value	35,683,555	1,089,007	-
Total coverage	<u>\$ 39,197,696</u>	<u>\$ 1,340,007</u>	<u>\$ 200,000</u>
Funds on deposit	<u>\$ 32,896,882</u>	<u>\$ 398,979</u>	<u>\$ 200,000</u>
Funds at risk	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Credit risk - investments

Credit risk for an investment is the risk that in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments of this type at June 30, 2012.

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

3. Detailed notes on all funds (continued)

B. Interfund transfers

Interfund operating transfers are as follows:

<u>From</u>	<u>To</u>	
General	At Risk (4 year old)	\$ 413,000
General	At Risk (K-12)	9,111,000
General	Bilingual Education	2,264,000
General	Professional Development	149,000
General	Parent Education	55,500
General	Special Education	8,645,000
General	Vocational Education	858,000
New High School Capital Project	Abe Hubert School Capital Project	1,000,000
		<u>\$ 22,495,500</u>

C. Capital projects in process

Capital project authorizations with approved change orders compared to disbursements and accounts payable from date of inception to June 30, 2012, are as follows:

<u>Project</u>	<u>Authorization</u>	<u>Disbursements and Accounts Payable to Date</u>	<u>Committed</u>
Early Childhood expansion project	\$ 3,218,205	\$ 3,180,935	\$ 37,270
Abe Hubert improvement project	2,250,000	1,335,517	914,483
Old High School improvement project	1,150,000	128,666	1,021,334
New High School project	92,639,428	85,307,573	7,331,855
Carpet and tile replacement	386,000	386,000	-
Ceiling replacement	67,450	67,450	-
Lighting replacement	56,800	56,800	-
Renovation & remodeling	49,900	5,375	44,525
Re-roof of selected areas	53,750	-	53,750

D. Long-term debt

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

	<u>Date of Issue</u>	<u>Maximum Rate</u>	<u>Date of Final Maturity</u>	<u>Amount of Issue</u>	<u>Balance July 1, 2011</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance June 30, 2012</u>	<u>Interest Paid</u>
General obligation bonds payable:										
School building	12-30-08	6.00%	09-01-33	\$ 10,000,000	\$ 8,990,000	\$ -	\$ 315,000		\$ 8,675,000	\$ 443,133
School building	07-01-09	5.25%	03-01-25	27,010,000	27,010,000	-	200,000		26,810,000	1,395,562
School building	07-01-09	6.783%	09-01-34	63,200,000	63,200,000	-	-		63,200,000	4,223,956
Total general obligation bonds payable					99,200,000	-	515,000		98,685,000	6,062,651
Employee compensated absences payable:										
Accrued vacation and discretionary leave (net change)					816,742			(53,703)	763,039	
Total employee compensated absences payable					816,742			(53,703)	763,039	
Total long-term debt					\$ 100,016,742	\$ -	\$ 515,000	\$ (53,703)	\$ 99,448,039	\$ 6,062,651

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

3. Detailed notes on all funds (continued)

D. Long-term debt (continued)

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

Fiscal Year Ended June 30,	Principal	Interest	Anticipated Interest Subsidy	Total
2013	\$ 840,000	\$ 6,035,126	\$ (1,478,385)	\$ 5,396,741
2014	1,000,000	6,002,576	(1,478,385)	5,524,191
2015	1,185,000	5,955,176	(1,478,385)	5,661,791
2016	1,405,000	5,887,189	(1,478,385)	5,813,804
2017	1,640,000	5,807,367	(1,478,385)	5,968,982
2018-2022	12,400,000	27,318,127	(7,391,924)	32,326,203
2023-2027	21,290,000	22,826,477	(7,194,135)	36,922,342
2028-2032	32,530,000	14,490,072	(4,787,168)	42,232,904
2033-2035	26,395,000	2,747,169	(932,764)	28,209,405
Total	<u>\$ 98,685,000</u>	<u>\$ 97,069,279</u>	<u>\$ (27,697,916)</u>	<u>\$ 168,056,363</u>

Legal debt margin

The debt limit per K.S.A. 72-6761 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in K.S.A. 75-2318. The amount of debt outstanding does not exceed the statutory limit.

4. Other information

A. Risk management and self-insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of \$9,677,202. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

The claims liability reported in the Health Care Reserve Fund at June 30, 2012 and 2011, is based on the requirements of Governmental Accounting Standards Board Statements No. 10 and No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims liability and expenses include all specific, incremental claim adjustment expenses. Additionally, estimated amounts of salvage, subrogation and reinsurance recoverable on unpaid claims are deducted from any liability for unpaid claims. Changes in the Health Care Reserve Fund's claims liability amount in fiscal year 2012 and 2011 were:

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

4. Other information (continued)

A. Risk management and self-insurance (continued)

	2012	2011
Beginning of fiscal year liability	\$ 546,503	\$ -
Current year claims and changes in estimates	7,296,030	7,107,735
Claim payments	7,315,382	6,561,232
	<hr/>	<hr/>
Balance at fiscal year end	\$ 527,151	\$ 546,503
	<hr/>	<hr/>

B. Commitments and contingencies

Commitments

Subsequent to year-end, the District entered into a one year contract expiring June 30, 2013, with Russell Child Development Center Board (RCDC). Under the terms of the contract, the District provides reimbursement funding from the State of Kansas and performs employer functions on behalf of RCDC for early childhood, occupational and speech therapy special education teachers, as well as for paraprofessionals. RCDC provides special education services from birth to enrollment age including the administration of Title I 89-313 grant contract. Similar annual contracts expired June 30, 2012.

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the District at June 30, 2012.

The District is currently involved in pending litigation. The outcome of this matter in process has not been determined, but the District's legal counsel and insurance provider believe insurance will cover any potential claim. Consequently, it should not have a material effect on any of the financial statements of the District at June 30, 2012.

C. Operating leases

In fiscal year 2008, the District entered into an operating lease for copiers. Lease payments for the year ended June 30, 2012, amounted to \$29,891. The lease was terminated in April 2012.

In fiscal year 2012, the District entered into an operating lease for copiers. Lease payments for the year ended June 30, 2012, amounted to \$5,502. Future payments are as follows:

<u>Fiscal Year Ended</u>	
June 30, 2013	\$ 33,012
June 30, 2014	33,012
June 30, 2015	33,012
June 30, 2016	33,012
June 30, 2017	27,510
	<hr/>
Total	\$ 159,558
	<hr/>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Financial Statements  
For the Year Ended June 30, 2012

4. Other information (continued)

C. Operating leases (continued)

In fiscal year 2012, the District entered into an operating lease for iPads. Lease payments for the year ended June 30, 2012, amounted to \$207,875. Future payments are as follows:

<u>Fiscal Year Ended</u> June 30, 2013	<u>\$ 81,479</u>
Total	<u><u>\$ 81,479</u></u>

D. Post-employment health care 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 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 direct cost to the District under this program.

E. Defined benefit pension plan

Plan description: The Unified School District No. 457 participates in 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, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at up to 6% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. The State of Kansas contributed 9.77% of covered payroll for the period July 1, 2011, to June 30, 2012. 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 as set forth by the legislature. The amounts attributable to the District for the years ending June 30, 2012, 2011 and 2010, were \$5,217,342, \$3,081,726, and \$3,488,465, respectively.



## SUPPLEMENTAL SCHEDULES

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Summary of Expenditures - Actual and Budget  
(Budgeted Funds Only)  
For the Year Ended June 30, 2012

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	\$ 46,858,014	\$ (68,418)	\$ 136,179	\$ 46,925,775	\$ 46,925,775	\$ -
Supplemental general	11,731,480	-	-	11,731,480	11,731,480	-
Special Revenue Funds:						
At risk (4 year old)	477,800	-	-	477,800	477,800	-
At risk (K-12)	9,445,748	-	-	9,445,748	9,241,072	(204,676)
Bilingual education	2,754,723	-	-	2,754,723	2,386,448	(368,275)
Capital outlay	1,582,745	-	-	1,582,745	674,369	(908,376)
Driver training	81,400	-	-	81,400	39,140	(42,260)
Food service	4,142,012	-	-	4,142,012	3,734,803	(407,209)
Professional development	434,653	-	-	434,653	214,729	(219,924)
Parent education	307,041	-	-	307,041	307,041	-
Summer school	136,196	-	-	136,196	15,887	(120,309)
Special education	13,342,286	-	-	13,342,286	10,607,999	(2,734,287)
Vocational education	1,038,006	-	-	1,038,006	929,620	(108,386)
KPERS Special Retirement						
Contribution	5,701,193	-	-	5,701,193	5,217,342	(483,851)
Debt Service Funds:						
Bond and interest	6,577,851	-	-	6,577,851	6,577,651	(200)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule 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		Variance
	Prior Year	Actual	Budget	Over (Under)
Cash receipts:				
Ad valorem tax	\$ 5,290,589	\$ 5,629,413	\$ 5,249,597	\$ 379,816
Delinquent tax	198,558	115,797	107,618	8,179
Other county sources	103,729	125,910	80,902	45,008
State sources	39,549,789	40,919,870	41,331,984	(412,114)
Federal sources	2,330,001	22,015	-	22,015
Mineral production tax	91,488	109,081	84,322	24,759
Total cash receipts	<u>47,564,154</u>	<u>46,922,086</u>	<u>\$ 46,854,423</u>	<u>\$ 67,663</u>
Expenditures:				
Instruction	6,728,509	6,149,667	\$ 7,437,628	\$ (1,287,961)
Student support services	2,580,748	2,525,811	2,589,607	(63,796)
Instructional support staff	2,885,607	2,418,981	2,457,564	(38,583)
General administration	764,038	795,064	819,300	(24,236)
School administration	3,706,120	3,746,559	3,778,448	(31,889)
Operations and maintenance	6,067,284	6,247,362	6,616,217	(368,855)
Student transportation supervision	217,265	214,432	217,656	(3,224)
Vehicle operating services	754,420	777,108	956,800	(179,692)
Vehicle services and maintenance services	267,120	242,019	311,230	(69,211)
Other student transportation services	159,852	168,911	-	168,911
Other supplemental services	1,313,350	1,967,345	2,164,064	(196,719)
Architectural and engineering services	7,443	68	-	68
Community service operations	21,114	40,769	39,000	1,769
Operating transfers out	21,960,500	21,495,500	19,470,500	2,025,000
Adjustment to Legal Max Budget	-	-	(68,418)	68,418
Total	<u>47,433,370</u>	<u>46,789,596</u>	<u>\$ 46,789,596</u>	<u>\$ -</u>
Expenditures not subject to Legal Max Budget:				
Juvenile detention center	<u>137,504</u>	<u>136,179</u>		
Total expenditures	<u>47,570,874</u>	<u>46,925,775</u>		
Receipts under expenditures	(6,720)	(3,689)		
Unencumbered cash, beginning	6,818	3,689		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>3,591</u>	<u>20,843</u>		
Unencumbered cash, ending	<u>\$ 3,689</u>	<u>\$ 20,843</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Supplemental General Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Cash receipts:				
Ad valorem tax	\$ 4,866,082	\$ 5,371,590	\$ 5,599,882	\$ (228,292)
Delinquent tax	143,523	103,981	99,899	4,082
Motor vehicle tax	376,411	447,084	398,265	48,819
Recreational vehicle tax	9,925	11,276	5,601	5,675
Other county sources	35,642	111,613	62,574	49,039
State sources	5,186,504	6,107,956	5,888,042	219,914
Total cash receipts	10,618,087	12,153,500	\$ 12,054,263	\$ 99,237
Expenditures:				
Instruction:				
Salaries	7,018,232	8,211,708	\$ 8,211,708	\$ -
Employee benefits	1,705,914	2,009,600	2,009,600	-
Equipment	554,458	479,129	362,421	116,708
Total instruction	9,278,604	10,700,437	10,583,729	116,708
Instructional support staff:				
Salaries	16,793	21,000	20,000	1,000
Employee benefits	1,768	1,597	1,000	597
Purchased property services	18,633	-	5,000	(5,000)
Total instructional support staff	37,194	22,597	26,000	(3,403)
Operations & Maintenance:				
Equipment	-	-	520,711	(520,711)
Total operations & maintenance	-	-	520,711	(520,711)
Other supplemental services:				
Salaries	5,413	5,535	5,000	535
Purchased professional and technical services	7,000	-	7,000	(7,000)
Purchased property services	318,186	497,633	447,500	50,133
Other purchased services	509	1,074	3,000	(1,926)
Supplies	15,043	8,013	15,500	(7,487)
Equipment	769,530	496,191	123,040	373,151
Total other supplemental services	1,115,681	1,008,446	601,040	407,406
Total expenditures	10,431,479	11,731,480	\$ 11,731,480	\$ -
Receipts over expenditures	186,608	422,020		
Unencumbered cash, beginning	237,522	428,762		
Adjustment to unencumbered cash for prior year canceled encumbrances	4,632	19,158		
Unencumbered cash, ending	\$ 428,762	\$ 869,940		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 At Risk (4 Year 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	Current Year		Variance Over (Under)
		Actual	Budget	
Cash receipts:				
Interest	\$ -	\$ -	\$ 997	\$ (997)
Transfer from General	579,000	413,000	313,000	100,000
Total cash receipts	579,000	413,000	\$ 313,997	\$ 99,003
Expenditures:				
Instruction:				
Salaries	356,035	363,141	\$ 370,800	\$ (7,659)
Employee benefits	109,162	114,659	107,000	7,659
Total expenditures	465,197	477,800	\$ 477,800	\$ -
Receipts over (under) expenditures	113,803	(64,800)		
Unencumbered cash, beginning	50,000	163,803		
Unencumbered cash, ending	\$ 163,803	\$ 99,003		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
At Risk (K-12) 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		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Interest	\$ -	\$ -	\$ 451	\$ (451)
Transfer from General	9,311,000	9,111,000	8,511,000	600,000
Total cash receipts	9,311,000	9,111,000	\$ 8,511,451	\$ 599,549
Expenditures:				
Instruction:				
Salaries	7,235,896	7,301,760	\$ 7,037,512	\$ 264,248
Employee benefits	1,685,195	1,673,408	1,671,536	1,872
Supplies	47,867	73,255	50,000	23,255
Other	-	-	500,000	(500,000)
Total instruction	8,968,958	9,048,423	9,259,048	(210,625)
Student support services:				
Salaries	167,208	179,352	173,400	5,952
Employee benefits	12,354	13,297	13,300	(3)
Total student support services	179,562	192,649	186,700	5,949
Total expenditures	9,148,520	9,241,072	\$ 9,445,748	\$ (204,676)
Receipts over (under) expenditures	162,480	(130,072)		
Unencumbered cash, beginning	768,496	934,297		
Adjustment to unencumbered cash for prior year canceled encumbrances	3,321	900		
Unencumbered cash, ending	\$ 934,297	\$ 805,125		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, 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)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Cash receipts:				
Interest	\$ -	\$ -	\$ 687	\$ (687)
Transfer from General	2,510,000	2,264,000	1,814,000	450,000
Total cash receipts	2,510,000	2,264,000	\$ 1,814,687	\$ 449,313
Expenditures:				
Instruction:				
Salaries	1,694,261	1,767,596	\$ 1,864,800	\$ (97,204)
Employee benefits	430,179	453,030	473,400	(20,370)
Supplies	12,052	9,331	12,230	(2,899)
Other	-	-	250,000	(250,000)
Total instruction	2,136,492	2,229,957	2,600,430	(370,473)
Student support services:				
Salaries	81,320	81,477	65,700	15,777
Employee benefits	16,678	16,692	13,400	3,292
Total student support services	97,998	98,169	79,100	19,069
Instructional support staff:				
Salaries	-	-	15,800	(15,800)
Employee benefits	-	-	3,800	(3,800)
Total instructional support staff	-	-	19,600	(19,600)
School administration:				
Salaries	42,173	43,848	42,900	948
Employee benefits	5,979	7,891	6,100	1,791
Supplies	6,593	6,583	6,593	(10)
Total school administration	54,745	58,322	55,593	2,729
Total expenditures	2,289,235	2,386,448	\$ 2,754,723	\$ (368,275)
Receipts over (under) expenditures	220,765	(122,448)		
Unencumbered cash, beginning	719,246	940,036		
Adjustment to unencumbered cash for prior year canceled encumbrances	25	-		
Unencumbered cash, ending	\$ 940,036	\$ 817,588		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Capital Outlay Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Ad valorem tax	\$ 581,912	\$ 602,876	\$ 566,596	\$ 36,280
Delinquent tax	45,456	20,935	11,621	9,314
Motor vehicle tax	130,883	111,080	94,384	16,696
Recreational vehicle tax	2,615	3,168	1,327	1,841
Other county sources	5,279	12,597	14,666	(2,069)
Interest	5,379	11,582	-	11,582
Other	21,963	83,487	-	83,487
Total cash receipts	<u>793,487</u>	<u>845,725</u>	<u>\$ 688,594</u>	<u>\$ 157,131</u>
Expenditures:				
Instruction	92,671	131,013	\$ 429,908	\$ (298,895)
Operations and maintenance	52,389	70,782	122,400	(51,618)
Transportation	297,617	330,141	222,133	108,008
Facilities acquisition and construction	<u>570,185</u>	<u>142,433</u>	<u>808,304</u>	<u>(665,871)</u>
Total expenditures	<u>1,012,862</u>	<u>674,369</u>	<u>\$ 1,582,745</u>	<u>\$ (908,376)</u>
Receipts over (under) expenditures	(219,375)	171,356		
Unencumbered cash, beginning	1,758,310	1,561,931		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>22,996</u>	<u>7,597</u>		
Unencumbered cash, ending	<u>\$ 1,561,931</u>	<u>\$ 1,740,884</u>		



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Driver Training Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Intergovernmental:				
State aid	\$ 7,844	\$ 11,280	\$ 7,400	\$ 3,880
Charges for services:				
Enrollment fees	23,544	23,748	20,000	3,748
Interest	32,087	10,323	10,323	-
Total cash receipts	<u>63,475</u>	<u>45,351</u>	<u>\$ 37,723</u>	<u>\$ 7,628</u>
Expenditures:				
Instruction:				
Salaries	28,046	31,746	\$ 50,000	\$ (18,254)
Employee benefits	2,111	2,365	4,000	(1,635)
Purchased property services	9,252	2,866	13,000	(10,134)
Other purchased services	1,550	-	7,000	(7,000)
Supplies	1,151	2,163	7,400	(5,237)
Total expenditures	<u>42,110</u>	<u>39,140</u>	<u>\$ 81,400</u>	<u>\$ (42,260)</u>
Receipts over expenditures	21,365	6,211		
Unencumbered cash, beginning	<u>22,312</u>	<u>43,677</u>		
Unencumbered cash, ending	<u>\$ 43,677</u>	<u>\$ 49,888</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Food Service Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
State aid	\$ 41,606	\$ 64,481	\$ 33,522	\$ 30,959
Federal aid	2,843,713	3,005,479	2,692,971	312,508
Charges for services:				
School receipts	779,131	809,308	884,331	(75,023)
Other	-	150	-	150
Total cash receipts	<u>3,664,450</u>	<u>3,879,418</u>	<u>\$ 3,610,824</u>	<u>\$ 268,594</u>
Expenditures:				
Operations and maintenance:				
Employee benefits	-	17	\$ -	\$ 17
Other purchased services	<u>194</u>	<u>233</u>	<u>2,500</u>	<u>(2,267)</u>
Total operations and maintenance	<u>194</u>	<u>250</u>	<u>2,500</u>	<u>(2,250)</u>
Food service operation:				
Salaries	1,281,238	1,310,704	1,366,400	(55,696)
Employee benefits	422,748	442,899	510,800	(67,901)
Purchased professional and technical services	-	8,415	-	8,415
Purchased property services	34,145	46,181	-	46,181
Other purchased services	14,169	13,329	31,750	(18,421)
Supplies	1,741,009	1,855,019	2,080,562	(225,543)
Equipment	60,885	58,006	100,000	(41,994)
Other	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>(50,000)</u>
Total food service operation	<u>3,554,194</u>	<u>3,734,553</u>	<u>4,139,512</u>	<u>(404,959)</u>
Total expenditures	<u>3,554,388</u>	<u>3,734,803</u>	<u>\$ 4,142,012</u>	<u>\$ (407,209)</u>
Receipts over expenditures	110,062	144,615		
Unencumbered cash, beginning	432,545	543,265		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>658</u>	<u>6,916</u>		
Unencumbered cash, ending	<u>\$ 543,265</u>	<u>\$ 694,796</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Professional Development Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Interest	\$ -	\$ -	\$ 246	\$ (246)
Transfer from General	286,000	149,000	74,000	75,000
Total cash receipts	286,000	149,000	\$ 74,246	\$ 74,754
Expenditures:				
Instructional support staff:				
Salaries	39,071	41,268	\$ 143,200	\$ (101,932)
Employee benefits	113,456	86,160	118,700	(32,540)
Purchased professional and technical services	16,750	8,553	16,750	(8,197)
Other purchased services	103,382	78,748	156,003	(77,255)
Total expenditures	272,659	214,729	\$ 434,653	\$ (219,924)
Receipts over (under) expenditures	13,341	(65,729)		
Unencumbered cash, beginning	342,526	360,867		
Adjustment to unencumbered cash for prior year canceled encumbrances	5,000	1,506		
Unencumbered cash, ending	\$ 360,867	\$ 296,644		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Parent Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Intergovernmental:				
State aid	\$ 188,507	\$ 183,343	\$ 183,343	\$ -
Interest	18,198	18,198	18,198	-
Other	50,000	50,000	50,000	-
Transfer from General	55,500	55,500	55,500	-
Total cash receipts	312,205	307,041	\$ 307,041	\$ -
Expenditures:				
Student support services:				
Salaries	187,681	178,774	\$ 194,850	\$ (16,076)
Employee benefits	33,270	37,171	31,191	5,980
Purchased professional and technical services	75,000	75,000	75,000	-
Other purchased services	2,475	2,378	4,800	(2,422)
Supplies	8,057	10,320	1,200	9,120
Total student support services	306,483	303,643	307,041	(3,398)
Other supplemental services:				
Other purchased services	5,722	3,398	-	3,398
Total other supplemental services	5,722	3,398	-	3,398
Total expenditures	312,205	307,041	\$ 307,041	\$ -
Receipts under expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Summer School Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Current Year		Variance Over Under
		Actual	Budget	
Cash receipts:				
Tuition	\$ -	\$ -	\$ -	\$ -
Total cash receipts	-	-	\$ -	\$ -
Expenditures:				
Instruction:				
Salaries	4,796	14,782	\$ 126,052	\$ (111,270)
Employee benefits	356	1,105	10,144	(9,039)
Total expenditures	5,152	15,887	\$ 136,196	\$ (120,309)
Receipts under expenditures	(5,152)	(15,887)		
Unencumbered cash, beginning	141,348	136,196		
Unencumbered cash, ending	\$ 136,196	\$ 120,309		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Special Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Under
Cash receipts:				
Transfer from General	\$ 7,912,000	\$ 8,645,000	\$ 8,145,000	\$ 500,000
Russell Child Development				
Center reimbursement	1,548,000	1,550,748	1,000,000	550,748
Federal aid	-	-	1,664,042	(1,664,042)
Interest	-	-	110	(110)
Other	423,079	270,928	-	270,928
Total cash receipts	9,883,079	10,466,676	\$ 10,809,152	\$ (342,476)
Expenditures:				
Instruction:				
Salaries	4,420,579	5,287,204	\$ 6,892,634	\$ (1,605,430)
Employee benefits	1,522,676	1,677,836	2,149,539	(471,703)
Purchased professional and technical services	14,692	3,035	14,107	(11,072)
Purchased property services	3,500	884	3,500	(2,616)
Other purchased services	7,889	9,453	25,000	(15,547)
Supplies	-	-	139,311	(139,311)
Equipment	3,807	1,964	78,722	(76,758)
Total instruction	5,973,143	6,980,376	9,302,813	(2,322,437)
Student support services:				
Salaries	1,379,463	1,409,233	1,469,600	(60,367)
Employee benefits	268,524	297,382	314,000	(16,618)
Purchased professional and technical services	13,241	12,949	12,950	(1)
Supplies	16,226	31,681	6,525	25,156
Total student support services	1,677,454	1,751,245	1,803,075	(51,830)
Instructional support staff:				
Employee benefits	-	3	-	3
Other purchased services	1,716	607	40,500	(39,893)
Total instructional support staff	1,716	610	40,500	(39,890)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Special Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Current Year		Variance Over (Under)
		Actual	Budget	
(continued)				
Special area administrative services:				
Salaries	\$ 1,138,455	\$ 1,134,019	\$ 1,228,000	\$ (93,981)
Employee benefits	238,739	232,113	299,300	(67,187)
Other purchased services	728	713	3,069	(2,356)
Other	-	-	45,788	(45,788)
Total special area administrative services	<u>1,377,922</u>	<u>1,366,845</u>	<u>1,576,157</u>	<u>(209,312)</u>
Operations and maintenance:				
Other purchased services	<u>26,367</u>	<u>24,629</u>	<u>-</u>	<u>24,629</u>
Vehicle operating services:				
Other purchased services	<u>449,798</u>	<u>484,294</u>	<u>561,500</u>	<u>(77,206)</u>
Other supplemental services:				
Other	<u>-</u>	<u>-</u>	<u>58,241</u>	<u>(58,241)</u>
Total expenditures	<u>9,506,400</u>	<u>10,607,999</u>	<u>\$ 13,342,286</u>	<u>\$ (2,734,287)</u>
Receipts over (under) expenditures	376,679	(141,323)		
Unencumbered cash, beginning	2,140,565	2,517,244		
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>1,202</u>		
Unencumbered cash, ending	<u>\$ 2,517,244</u>	<u>\$ 2,377,123</u>		

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Vocational Education Fund  
Statement of Cash Receipts and Expenditures - Actual and Budget  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Transfer from General	\$ 1,007,000	\$ 858,000	\$ 558,000	\$ 300,000
Interest	-	-	446	(446)
Federal aid	-	-	79,563	(79,563)
Total cash receipts	1,007,000	858,000	\$ 638,009	\$ 219,991
Expenditures:				
Instruction:				
Salaries	656,235	672,817	\$ 692,348	\$ (19,531)
Employee benefits	150,206	162,218	170,440	(8,222)
Equipment	67,871	66,260	103,710	(37,450)
Total instruction	874,312	901,295	966,498	(65,203)
Instructional support staff:				
Salaries	14,000	14,000	25,558	(11,558)
Employee benefits	2,655	2,655	3,309	(654)
Other purchased services	1,488	1,500	23,466	(21,966)
Supplies	9,688	10,170	19,175	(9,005)
Total instructional support staff	27,831	28,325	71,508	(43,183)
Total expenditures	902,143	929,620	\$ 1,038,006	\$ (108,386)
Receipts over (under) expenditures	104,857	(71,620)		
Unencumbered cash, beginning	295,140	399,997		
Adjustment to unencumbered cash for prior year canceled encumbrances	-	2		
Unencumbered cash, ending	\$ 399,997	\$ 328,379		



UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Health Care Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2012  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Actual
Cash receipts:		
Interest income	\$ 11,639	\$ 9,801
Premiums received	<u>8,616,019</u>	<u>8,638,036</u>
Total cash receipts	<u>8,627,658</u>	<u>8,647,837</u>
Expenditures:		
Premiums paid	6,399,836	7,708,106
Health care expenses	<u>707,899</u>	<u>134,427</u>
Total expenditures	<u>7,107,735</u>	<u>7,842,533</u>
Receipts over expenditures	1,519,923	805,304
Unencumbered cash, beginning	<u>1,430,781</u>	<u>2,950,704</u>
Unencumbered cash, ending	<u><u>\$ 2,950,704</u></u>	<u><u>\$ 3,756,008</u></u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
KPERS Special Retirement Contribution 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		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
State sources	\$ 3,081,726	\$ 5,217,342	\$ 5,701,193	\$ (483,851)
Total cash receipts	3,081,726	5,217,342	\$ 5,701,193	\$ (483,851)
Expenditures:				
Instruction	2,007,274	3,411,742	\$ 3,729,059	\$ (317,317)
Student support	230,128	392,854	442,564	(49,710)
Instructional support	156,569	229,060	261,618	(32,558)
General administration	115,906	196,468	215,928	(19,460)
School administration	196,663	338,106	353,732	(15,626)
Other supplemental services	64,367	122,644	124,511	(1,867)
Operations and maintenance	180,034	303,717	324,435	(20,718)
Student transportation services	47,222	78,410	91,494	(13,084)
Food services	83,563	144,341	157,852	(13,511)
Total expenditures	3,081,726	5,217,342	\$ 5,701,193	\$ (483,851)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Contingency Reserve Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2012  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Actual
Cash receipts:		
Transfer from General	\$ 300,000	\$ -
Total cash receipts	<u>300,000</u>	<u>-</u>
Expenditures:		
Instruction:		
Contingencies	<u>-</u>	<u>-</u>
Receipts over expenditures	300,000	-
Unencumbered cash, beginning	<u>-</u>	<u>300,000</u>
Unencumbered cash, ending	<u>\$ 300,000</u>	<u>\$ 300,000</u>

UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Textbook Rental Fund  
 Statement of Cash Receipts and Expenditures  
 For the Year Ended June 30, 2012  
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year	Actual
Cash receipts:		
Fees	\$ 208,722	\$ 235,500
Total cash receipts	<u>208,722</u>	<u>235,500</u>
Expenditures:		
Instruction:		
Textbooks	<u>227,028</u>	<u>386,593</u>
Receipts under expenditures	(18,306)	(151,093)
Unencumbered cash, beginning	334,204	321,874
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>5,976</u>	<u>28,456</u>
Unencumbered cash, ending	<u><u>\$ 321,874</u></u>	<u><u>\$ 199,237</u></u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Miscellaneous Grants	2011 MATH School Improvement	2011 JROTC School Improvement
Receipts:			
Federal grant	\$ 870	\$ -	\$ 6,333
Other	259,385	-	-
Total receipts	260,255	-	6,333
Expenditures:			
Administration:			
Salary	-	-	16,348
Employee benefits	-	-	-
Contracted services	179	-	-
Other	-	-	-
Instruction:			
Salary	133	-	-
Employee benefits	-	-	-
Inservice	5,000	-	-
Supplies	85,980	-	-
Transportation	-	-	-
Equipment	53,818	-	-
Vocational education projects	-	-	-
Return of funds	-	8,333	-
Total expenditures	145,110	8,333	16,348
Receipts over (under) expenditures	115,145	(8,333)	(10,015)
Unencumbered cash (deficit), beginning	128,621	8,333	10,015
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash (deficit), ending	\$ 243,766	\$ -	\$ -

(continued)

SCHEDULE 2-R

2012 Title I School Improvement	2012 Title I	2011 Title I	2012 Title I-D Local Delinquent	2011 Title I-D Local Delinquent	2012 Migrant
\$ 152,000	\$ 1,884,221	\$ 327,000	\$ 109,635	\$ -	\$ 900,000
-	-	-	-	-	-
152,000	1,884,221	327,000	109,635	-	900,000
-	-	-	-	-	9,415
78,033	-	-	-	-	158,676
-	135,231	-	-	-	-
2,000	76,207	-	73,655	-	32,196
-	989,149	328,924	18,773	-	520,954
-	602,604	-	8,025	-	133,164
-	-	-	-	-	1,763
61,336	53,766	-	9,182	-	43,832
-	-	-	-	-	-
-	24,013	-	-	-	-
-	-	-	-	-	-
5,000	-	-	-	20,937	-
146,369	1,880,970	328,924	109,635	20,937	900,000
5,631	3,251	(1,924)	-	(20,937)	-
-	-	1,924	-	20,937	-
-	-	-	-	-	-
\$ 5,631	\$ 3,251	\$ -	\$ -	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	2012 Migrant Family Literacy	2011 Migrant Summer Services	2011 Making A Success
Receipts:			
Federal grant	\$ 177,208	\$ 24,465	\$ 5,825
Other	-	-	-
Total receipts	<u>177,208</u>	<u>24,465</u>	<u>5,825</u>
Expenditures:			
Administration:			
Salary	-	-	-
Employee benefits	-	15,307	-
Contracted services	-	-	-
Other	-	559	-
Instruction:			
Salary	127,098	-	-
Employee benefits	22,579	1,142	-
Inservice	741	-	-
Supplies	26,790	6,568	-
Transportation	-	889	-
Equipment	-	-	-
Vocational education projects	-	-	-
Return of funds	-	-	-
Total expenditures	<u>177,208</u>	<u>24,465</u>	<u>-</u>
Receipts over (under) expenditures	-	-	5,825
Unencumbered cash (deficit), beginning	-	-	(5,825)
Adjustment to unencumbered cash for prior year canceled encumbrances	<u>-</u>	<u>-</u>	<u>-</u>
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

SCHEDULE 2-R

2012 Title II-D EETT Technology	2012 Carl Perkins Voc. Ed. Grants	2012 Title II-A Improving Teacher Quality	2011 Title II-A Improving Teacher Quality	2012 Title VI-B Continuous Improvement	2011 Title VI-B Continuous Improvement
\$ 85,000	\$ 79,563	\$ 260,045	\$ 90,000	\$ 69,288	\$ -
-	-	-	-	-	-
85,000	79,563	260,045	90,000	69,288	-
9,828	-	-	-	-	-
27	-	-	-	-	-
7,225	-	25,861	50,000	5,049	-
3,145	-	15,176	-	2,165	-
-	-	183,560	-	24,135	2,773
-	-	35,566	-	1,188	200
3,747	-	(5,404)	43,883	3,000	311
444	-	5,259	-	24,228	12,607
-	-	-	-	-	-
60,584	39,214	-	-	-	-
-	40,349	-	-	-	-
-	-	-	-	-	-
85,000	79,563	260,018	93,883	59,765	15,891
-	-	27	(3,883)	9,523	(15,891)
-	-	-	3,883	-	15,891
-	-	-	-	-	-
\$ -	\$ -	\$ 27	\$ -	\$ 9,523	\$ -



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	2012 Title VI-B Block Grants	2012 Federal Early Childhood	2012 Title III English Language
Receipts:			
Federal grant	\$ 1,543,271	\$ 58,908	\$ 181,695
Other	-	-	-
Total receipts	<u>1,543,271</u>	<u>58,908</u>	<u>181,695</u>
Expenditures:			
Administration:			
Salary	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Other	54,014	2,062	4,735
Instruction:			
Salary	1,084,895	56,846	120,705
Employee benefits	229,596	-	36,255
Inservice	33,957	-	17,000
Supplies	73,337	-	-
Transportation	-	-	-
Equipment	67,472	-	-
Vocational education projects	-	-	-
Return of funds	-	-	-
Total expenditures	<u>1,543,271</u>	<u>58,908</u>	<u>178,695</u>
Receipts over (under) expenditures	-	-	3,000
Unencumbered cash (deficit), beginning	-	-	-
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>

(continued)

SCHEDULE 2-R

2011 Title III English Language	2011 Drug Free Community	2012 American History	2011 American History	2012 Homeless	2012 Project Launch
\$ 70,000	\$ 15,000	\$ 102,123	\$ 46,149	\$ 11,851	\$ 33,928
-	-	-	-	-	-
70,000	15,000	102,123	46,149	11,851	33,928
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	415	-
70,661	-	22,012	2,005	-	22,701
-	-	4,703	753	-	3,988
-	22,373	66,223	43,391	3,545	778
-	811	9,185	-	7,891	8,553
-	-	-	-	-	(2,582)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
70,661	23,184	102,123	46,149	11,851	33,438
(661)	(8,184)	-	-	-	490
661	8,184	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Grant Activity  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	2011 Project Launch	2012 KELC Grant	Total (Memorandum Only)
Cash receipts:			
Federal grant	\$ -	\$ -	\$ 6,234,378
Other	-	-	259,385
Total cash receipts	-	-	6,493,763
Expenditures:			
Administration:			
Salary	-	-	35,591
Employee benefits	-	-	252,043
Contracted services	5,000	-	228,545
Other	-	-	266,329
Instruction:			
Salary	9,019	4,268	3,588,611
Employee benefits	2,500	320	1,082,583
Inservice	-	-	240,308
Supplies	5,189	89	435,047
Transportation	3,000	1,867	3,174
Equipment	6,981	-	252,082
Vocational education projects	-	-	40,349
Return of funds	-	-	34,270
Total expenditures	31,689	6,544	6,458,932
Receipts over (under) expenditures	(31,689)	(6,544)	34,831
Unencumbered cash (deficit), beginning	31,689	-	224,313
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash (deficit), ending	\$ -	\$ (6,544)	\$ 259,144

Total Prior Year
<hr/>
\$ 8,102,451
114,104
<hr/>
8,216,555
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263,908
109,574
115,736
310,854
5,268,020
1,200,448
251,254
415,646
7,838
80,455
98,429
43,202
<hr/>

8,165,364
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51,191
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157,457
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15,665
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\$ 224,313
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UNIFIED SCHOOL DISTRICT NO. 457  
 GARDEN CITY, KANSAS  
 Debt Service Fund  
 Bond and Interest  
 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		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Cash receipts:				
Ad valorem tax	\$ 2,763,679	\$ 2,817,417	\$ 2,641,906	\$ 175,511
Delinquent tax	51,283	51,075	56,660	(5,585)
Motor vehicle tax	91,256	268,547	238,213	30,334
Recreational vehicle tax	1,654	6,872	3,350	3,522
Other county sources	20,005	59,305	37,389	21,916
State sources	1,700,348	2,192,684	2,192,684	-
Federal tax credit	1,503,322	1,478,385	1,478,385	-
Total cash receipts	<u>6,131,547</u>	<u>6,874,285</u>	<u>\$ 6,648,587</u>	<u>\$ 225,698</u>
Expenditures:				
Debt service:				
Principal	-	515,000	\$ 515,000	\$ -
Interest and fiscal charges	<u>6,073,920</u>	<u>6,062,651</u>	<u>6,062,851</u>	<u>(200)</u>
Total expenditures	<u>6,073,920</u>	<u>6,577,651</u>	<u>\$ 6,577,851</u>	<u>\$ (200)</u>
Receipts over expenditures	57,627	296,634		
Unencumbered cash, beginning	<u>1,988,167</u>	<u>2,045,794</u>		
Unencumbered cash, ending	<u>\$ 2,045,794</u>	<u>\$ 2,342,428</u>		



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
All Capital Projects Funds  
Statement of Cash Receipts and Expenditures  
For the Year Ended June 30, 2012

	Garfield School	Abe Hubert School	Old High School
Receipts:			
Interest	\$ -	\$ -	\$ -
Transfer from other projects	-	1,000,000	900,000
Total receipts	-	1,000,000	900,000
Expenditures:			
Facilities acquisition			
Land improvement	-	9,460	-
Building	5,261	855,798	208,434
Other facilities	-	-	-
Transfer to other projects	-	-	-
Total expenditures	5,261	865,258	208,434
Receipts over (under) expenditures	(5,261)	134,742	691,566
Unencumbered cash, beginning	42,531	393,604	249,375
Adjustment to unencumbered cash for prior year canceled encumbrances	-	-	-
Unencumbered cash, ending	<u>\$ 37,270</u>	<u>\$ 528,346</u>	<u>\$ 940,941</u>

New High School	Total (Memorandum Only)	Total Prior Year
\$ 862,564	\$ 862,564	\$ 382,350
-	1,900,000	500,000
<u>862,564</u>	<u>2,762,564</u>	<u>882,350</u>
7,462	16,922	533,218
6,625,612	7,695,105	2,104,866
7,503	7,503	-
<u>1,900,000</u>	<u>1,900,000</u>	<u>500,000</u>
<u>8,540,577</u>	<u>9,619,530</u>	<u>3,138,084</u>
(7,678,013)	(6,856,966)	(2,255,734)
7,703,572	8,389,082	10,644,816
<u>93,019</u>	<u>93,019</u>	<u>-</u>
<u>\$ 118,578</u>	<u>\$ 1,625,135</u>	<u>\$ 8,389,082</u>



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disburse- ments	Balance June 30, 2012
<u>Student Organization Accounts</u>				
Abe Hubert	\$ 1,433	\$ 1,673	\$ 1,453	\$ 1,653
Ag Built	4,686	2,613	1,004	6,295
Alta Brown	1,200	3,751	3,942	1,009
AP Spanish	165	540	80	625
Art Club - GCHS	3,389	2,907	4,375	1,921
Band Club - AHMS	96	434	357	173
Baseball Club	107	-	-	107
Bernadine Sitts Intermediate Center	28,271	33,680	31,105	30,846
Book Fair - AHMS	620	-	169	451
Boys Basketball Club	3,265	3,840	3,194	3,911
Buffalo Broadcasting - GCHS	5,719	1,730	876	6,573
Buffalo Jones	7	1,407	1,412	2
Buffalo Key Club	852	1,556	1,055	1,353
Bufs CD	7,155	835	3,364	4,626
Charles Stones Intermediate Center	4,218	17,611	16,193	5,636
Chess Club - GCHS	541	-	-	541
Computer Club - GCHS	4,145	2,059	1,264	4,940
Cross Country Club	539	1,065	837	767
Culture T.E.A.M.	464	10	474	-
Dance Club - GCHS	363	780	679	464
Early Child Fees	2,420	16,421	18,841	-
Edith Scheuerman	3,156	1,257	1,888	2,525
Environmental Science	92	-	-	92
ESL Enrichment	581	3,013	3,404	190
EUR-History-AP Exam	54	-	-	54
FB Black Shirts	1,040	19,174	19,655	559
FBLA	350	882	808	424
FCCLA - GCHS	3,548	14,347	14,467	3,428
FCCLC	571	-	-	571
Florence Wilson	2,010	6,271	6,985	1,296
Folkloric Dance Club	962	400	821	541
Football Club - KHMS	2,997	2,739	2,902	2,834
French Club - GCHS	451	-	-	451
F.F.A. - GCHS	7,105	13,582	14,735	5,952
F.H.A. - AHMS	399	-	150	249
F.H.A. - KHMS	86	92	40	138
Georgia Matthews	10,386	6,166	6,130	10,422
Gertrude Walker	3,816	6,839	7,562	3,093
G. C. Tennis Club	74	704	768	10
HG BBB/GBB Club	-	1,250	1,692	(442)
HG Lounge Account	924	966	409	1,481
HG Orchestra Club	428	746	854	320
HG Pep Club	63	3,825	2,484	1,404
HG SADD	223	-	-	223
HG SE/Popcorn	566	278	610	234
HG Track Club	366	1,513	1,312	567
HG Volleyball Club	57	1,005	1,061	1
Hosa	3,356	-	447	2,909

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disburse- ments	Balance June 30, 2012
<u>Student Organization Accounts</u> (continued)				
Iron Buffalo Club	\$ 6,453	\$ 2,208	\$ 6,316	\$ 2,345
Jennie Barker	898	953	1,097	754
Jennie Wilson	1,982	142	654	1,470
Jets - GCHS	14	-	-	14
Junior Class	307	10,651	9,640	1,318
Kansas History Day	-	270	88	182
KH Student Joint Activity	16,607	64,314	61,455	19,466
KH Yearbook	820	2,373	2,408	785
La Familia Club - GCHS	1,514	4,453	5,760	207
Latin Club	620	-	-	620
Mighty Hawks	1,905	-	538	1,367
National Forensic League - GCHS	2,035	8,002	6,408	3,629
National Honor Society - GCHS	966	899	600	1,265
Orchestra Club	849	3,562	3,917	494
PAN	839	150	-	989
Pep Club - GCHS	10,455	24,979	23,231	12,203
Pep Club - KHMS	155	1,167	820	502
Photography Club	1,858	750	478	2,130
Pierceville - Plymell	1,227	389	736	880
SE Senior High	15,211	-	1,178	14,033
Senior Buff Grille	5,689	4,357	3,135	6,911
Senior Buff Patrol	315	-	-	315
Senior Class	4,360	-	1,082	3,278
Senior/College Magnets	75	-	75	-
Senior High Adventure Club	788	531	1,046	273
Senior High Athletic Training	254	-	-	254
Senior High AVID	62	2,448	2,231	279
Senior High Band Club	-	200	-	200
Senior High Boys Golf Club	1,356	525	1,375	506
Senior High ENG-AP Exams	2,608	2,869	3,054	2,423
Senior High Girls Basketball	2,673	3,907	901	5,679
Senior High Girls Golf Club	1,755	1,040	2,669	126
Senior High Green Club	304	-	-	304
Senior High Interact	360	30	92	298
Senior High Intramurals	2,391	4,714	4,837	2,268
Senior High JROTC	250	-	140	110
Senior High MEH-Const	350	-	-	350
Senior High Popcorn	977	112	502	587
Senior High Quiz Bowl	3	-	-	3
Senior High Rollers	65	-	-	65
Senior SADD Club	741	1,912	628	2,025
Senior High Soccer Club	2,905	135	1,395	1,645
Senior High Spanish NHS	683	1,052	1,513	222
Senior High Student ID's	11,080	7,518	7,676	10,922
Senior High Students	-	761	-	761
Senior High Yearbook Club	1,162	-	477	685

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Student Activity Funds  
Schedule of Cash Receipts and Cash Disbursements  
For the Year Ended June 30, 2012

	Balance July 1, 2011	Cash Receipts	Cash Disburse- ments	Balance June 30, 2012
<u>Student Organization Accounts</u> (continued)				
Sound Effect Club - GCHS	\$ 3,263	\$ 6,757	\$ 5,573	\$ 4,447
Spanish Club - AHMS	-	2,516	2,823	(307)
Student Council - HG	8,756	5,922	4,839	9,839
Student Council - HG Joint ACT	620	5,415	4,888	1,147
Student Council - GCHS	3,688	5,143	5,308	3,523
Student Council - KHMS	958	2,702	2,031	1,629
Sugar Beet - GCHS	37	4,313	3,915	435
Swimming Club	26	1,221	1,057	190
Theraputic Center - KHMS	77	627	17	687
Thespians Society - GCHS	3,833	2,245	1,254	4,824
Tracksteers	1,453	5,909	6,004	1,358
TRI-M Chapter	80	20	100	-
VICA - GCHS	355	-	-	355
Victor Ornelas	91	183	55	219
Volleyball Club - GCHS	410	-	-	410
Wrestling Club - AHMS	509	476	-	985
Yearbook - AHMS	30	3,488	3,421	97
	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 243,423	\$ 382,271	\$ 379,295	\$ 246,399
	<hr/>	<hr/>	<hr/>	<hr/>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
District Activity Funds  
Schedule of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2012

	Unencumbered Cash Balance July 1, 2011	Cash Receipts	Expenditures	Unencumbered Cash Balance June 30, 2012	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2012
<u>Fees and User Charges</u>						
Activity Tickets - GCHS	\$ -	\$ 7,240	\$ 7,240	\$ -	\$ 7,205	\$ 7,205
Ag Fees	-	-	-	-	1	1
Auto Shop Fees	-	-	-	-	8	8
Band Rental Fees - GCHS	-	620	620	-	1,060	1,060
Cafeteria	-	803,660	803,660	-	1,316	1,316
Class Fees - GCHS	-	55,835	55,835	-	-	-
Counselor - GCHS	-	2,630	2,630	-	394	394
Driver's Education	-	5,400	5,400	-	-	-
First Aid Fees - GCHS	-	200	200	-	450	450
Instructional Materials - Bern Sitts	-	4,338	4,338	-	4,338	4,338
Instructional Materials - BSIC	-	9,206	9,206	-	256	256
Instructional Materials - Charles Stone	-	3,680	3,680	-	3,680	3,680
Instructional Materials - CSIC	-	7,377	7,377	-	288	288
Instructional Materials - Elementary	-	59,146	59,146	-	-	-
Instructional Materials - HG	-	15,440	15,440	-	1	1
Instructional Materials - KHMS	-	17,377	17,377	-	316	316
Joint Activity Aid - GCHS	-	1,560	1,560	-	5,621	5,621
Library - GCHS	-	1,336	1,336	-	2,078	2,078
Library - HG	-	522	522	-	152	152
Library - KHMS	-	363	363	-	1,226	1,226
Science Fees - GCHS	-	-	-	-	1	1
Shop Fees - KHMS	-	1,535	1,535	-	59	59
Tech Lab Fees - HG	-	1,295	1,295	-	2,653	2,653
Textbooks - GCHS	-	1,131	1,131	-	3,639	3,639
Textbooks - HG	-	192	192	-	641	641
Textbooks - KHMS	-	4	4	-	96	96
Towel Fees - GCHS	-	-	-	-	2,966	2,966
Towel Fees - KHMS	-	-	-	-	3,283	3,283
Total fees and user charges	-	1,000,087	1,000,087	-	41,728	41,728
<u>Gate Receipts</u>						
Roundball Classic Tournament	-	14,561	14,561	-	3,323	3,323
Season Tickets - GCHS	-	18,100	18,100	-	17,285	17,285
Wrestling Tournament	-	9,475	9,475	-	4,994	4,994
Total gate receipts	-	42,136	42,136	-	25,602	25,602
<u>School Events</u>						
Athletic Director - GCHS	-	6,779	6,779	-	5,174	5,174
Athletic Training - GCHS	-	6,081	6,081	-	3,086	3,086
Band - GCHS	-	4,865	4,865	-	8	8
Baseball - GCHS	-	6,184	6,184	-	1,086	1,086
Basketball, Boys - GCHS	-	7,800	7,800	-	3,398	3,398
Basketball, Boys - HG	-	750	750	-	1,643	1,643
Basketball, Boys - KHMS	-	100	100	-	-	-
Basketball, Girls - GCHS	-	7,800	7,800	-	1,430	1,430
Basketball, Girls - HG	-	750	750	-	4,625	4,625
Basketball, Girls - KHMS	-	588	588	-	-	-
Bowling - GCHS	-	2,500	2,500	-	551	551
Cheerleaders - GCHS	-	3,035	3,035	-	2,356	2,356
Comm. & Awards - GCHS	-	7	7	-	3,898	3,898
Cross Country - GCHS	-	2,390	2,390	-	12	12
Cross Country - HG	-	500	500	-	1,000	1,000
Debate - GCHS	-	5,465	5,465	-	1,828	1,828
Drama - GCHS	-	2,505	2,505	-	3,329	3,329
Dues - HG	-	350	350	-	246	246
Dues - KHMS	-	290	290	-	-	-
EMS/Security - GCHS	-	4,600	4,600	-	15,720	15,720
EMS/Security - HG	-	2,100	2,100	-	3,172	3,172
EMS/Security - KHMS	-	2,200	2,200	-	1,182	1,182
Football - GCHS	-	18,387	18,387	-	-	-
Football - HG	-	750	750	-	1,976	1,976

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
District Activity Funds  
Schedule of Cash Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2012

	Unencumbered Cash Balance July 1, 2011	Cash Receipts	Expenditures	Unencumbered Cash Balance June 30, 2012	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2012
<u>School Events (continued)</u>						
Forensics - GCHS	\$ -	\$ 5,469	\$ 5,469	\$ -	\$ 1,310	\$ 1,310
Golf, Boys - GCHS	-	2,510	2,510	-	46	46
Golf, Girls - GCHS	-	2,510	2,510	-	189	189
Music, Vocal - GCHS	-	4,489	4,489	-	148	148
Music, Vocal - HG	-	-	-	-	787	787
Music, Vocal - KHMS	-	750	750	-	2,475	2,475
Musical - GCHS	-	-	-	-	9,988	9,988
Officials - AHMS	-	10,500	10,500	-	2,068	2,068
Officials - KHMS	-	7,597	7,597	-	-	-
Officials/Entry - GCHS	-	9,158	9,158	-	50,092	50,092
Orchestra - GCHS	-	2,452	2,452	-	22	22
Soccer, Boys - GCHS	-	4,000	4,000	-	4,138	4,138
Soccer, Boys - HG	-	750	750	-	2,015	2,015
Soccer, Boys - KHMS	-	280	280	-	-	-
Soccer, Girls - GCHS	-	4,000	4,000	-	2,506	2,506
Soccer, Girls - HG	-	750	750	-	3,423	3,423
Soccer, Girls - KHMS	-	607	607	-	-	-
Softball, Girls - GCHS	-	6,294	6,294	-	31	31
Supplies, Athletic - HG	-	3,000	3,000	-	5,120	5,120
Supplies, Athletic - KHMS	-	2,000	2,000	-	4,619	4,619
Swimming - GCHS	-	2,194	2,194	-	-	-
Tennis, Boys - GCHS	-	3,272	3,272	-	965	965
Tennis, Girls - GCHS	-	3,135	3,135	-	654	654
Track, Coed - GCHS	-	6,185	6,185	-	-	-
Track, Coed - HG	-	458	458	-	753	753
Track, Coed - KHMS	-	553	553	-	-	-
Volleyball - GCHS	-	5,135	5,135	-	3,228	3,228
Volleyball - HG	-	476	476	-	2,965	2,965
Volleyball - KHMS	-	125	125	-	-	-
Wrestling - GCHS	-	6,867	6,867	-	1,332	1,332
Wrestling - HG	-	750	750	-	1,214	1,214
Wrestling - KHMS	-	402	402	-	-	-
Yearbook - GCHS	-	30,179	30,179	-	596	596
Total school events	-	213,623	213,623	-	156,404	156,404
<u>School Project Accounts</u>						
Lori Peister Memorial	-	-	-	-	1,038	1,038
ESC Accounts	-	7,278	7,278	-	5,963	5,963
Instrumental Music - HG	-	1,936	1,936	-	1,301	1,301
Instrumental Music - KHMS	-	750	750	-	87	87
Total school project accounts	-	9,964	9,964	-	8,389	8,389
<u>Special Revolving Agency Accounts</u>						
Business office supplies	-	15	15	-	7,099	7,099
BS CS AH KH Bendorch	-	6,779	6,779	-	-	-
GCHS FB Class of 1962	-	610	610	-	302	302
Insufficient checks	-	-	-	-	1,632	1,632
Interest - savings	-	566	566	-	611	611
State sales tax	-	21,183	21,183	-	1,837	1,837
KSHAA	-	11,800	11,800	-	2,956	2,956
Board money - GCHS	-	140,385	140,385	-	-	-
Board money - HG	-	26,121	26,121	-	-	-
Board money - KHMS	-	26,121	26,121	-	-	-
Revenue and State tournament money - GCHS	-	42,628	42,628	-	24,711	24,711
Revenue money - HG	-	5,676	5,676	-	9,241	9,241
Revenue money - KHMS	-	4,598	4,598	-	-	-
Equipment account - GCHS	-	4,460	4,460	-	35,540	35,540
Equipment account - HG	-	6,063	6,063	-	6,651	6,651
Equipment account - KHMS	-	13,365	13,365	-	25,412	25,412
Total special revolving agency accounts	-	310,370	310,370	-	115,992	115,992
Total District Activity Funds	\$ -	\$ 1,576,180	\$ 1,576,180	\$ -	\$ 348,115	\$ 348,115

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of 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		Variance
	Prior Year	Actual	Budget	Over Over (Under)
Instruction:				
Salaries	\$ 3,760,995	\$ 3,490,885	\$ 4,705,989	\$ (1,215,104)
Employee benefits	1,447,306	1,178,831	1,339,489	(160,658)
Purchased professional and technical services	29,980	37,000	37,000	-
Other purchased services	44,712	51,327	48,000	3,327
Supplies	1,048,993	1,017,437	929,979	87,458
Equipment	200,636	181,560	184,544	(2,984)
Other	195,887	192,627	192,627	-
Total instruction	6,728,509	6,149,667	7,437,628	(1,287,961)
Student support services:				
Salaries	1,879,240	1,859,222	1,881,400	(22,178)
Employee benefits	438,410	425,650	436,800	(11,150)
Purchased professional and technical services	210,204	204,997	216,600	(11,603)
Supplies	52,894	35,942	54,807	(18,865)
Total student support services	2,580,748	2,525,811	2,589,607	(63,796)
Instructional support staff:				
Salaries	2,131,410	1,783,722	1,823,150	(39,428)
Employee benefits	554,847	445,900	430,650	15,250
Purchased professional and technical services	34,966	29,829	40,900	(11,071)
Other purchased services	-	306	300	6
Supplies	164,384	159,224	162,564	(3,340)
Total instructional support staff	2,885,607	2,418,981	2,457,564	(38,583)
General administration:				
Salaries	509,231	513,550	512,595	955
Employee benefits	103,445	103,424	103,300	124
Purchased professional and technical services	80,759	106,569	115,300	(8,731)
Other purchased services	33,467	34,449	49,200	(14,751)
Supplies	17,088	16,996	17,905	(909)
Other	20,048	20,076	21,000	(924)
Total general administration	764,038	795,064	819,300	(24,236)
School administration:				
Salaries	2,952,221	3,001,929	3,019,100	(17,171)
Employee benefits	678,662	677,014	675,600	1,414
Supplies	75,237	67,616	83,748	(16,132)
Total school administration	3,706,120	3,746,559	3,778,448	(31,889)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of 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		Variance
	Prior Year	Actual	Budget	Over Over (Under)
(continued)				
Operations and maintenance:				
Salaries	\$ 2,750,036	\$ 2,746,696	\$ 2,808,400	\$ (61,704)
Employee benefits	843,387	861,217	781,200	80,017
Purchased professional and technical services	88,132	90,776	87,500	3,276
Purchased property services	342,724	335,221	337,168	(1,947)
Other purchased services	426,273	416,524	534,879	(118,355)
Supplies	1,616,732	1,796,928	2,067,070	(270,142)
Total operations and maintenance	6,067,284	6,247,362	6,616,217	(368,855)
Student transportation supervision:				
Salaries	167,340	164,927	168,400	(3,473)
Employee benefits	46,529	46,860	45,700	1,160
Supplies	3,396	2,645	3,556	(911)
Total student transportation supervision	217,265	214,432	217,656	(3,224)
Vehicle operating services:				
Salaries	446,107	433,980	491,300	(57,320)
Employee benefits	194,669	183,365	212,900	(29,535)
Purchased professional and technical services	6,136	7,205	-	7,205
Other purchased services	60	(18,563)	40,000	(58,563)
Motor fuel	107,448	171,121	204,600	(33,479)
Other	-	-	8,000	(8,000)
Total vehicle operating services	754,420	777,108	956,800	(179,692)
Vehicle services and maintenance services:				
Salaries	126,465	113,214	132,300	(19,086)
Employee benefits	38,074	33,818	34,500	(682)
Purchased professional and technical services	14,976	18,264	-	18,264
Purchased property services	37,636	44,315	22,612	21,703
Other purchased services	49,746	32,408	-	32,408
Supplies	223	-	113,618	(113,618)
Equipment	-	-	8,000	(8,000)
Other	-	-	200	(200)
Total vehicle services and maintenance services	267,120	242,019	311,230	(69,211)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
General Fund  
Schedule of 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		Variance
	Prior Year	Actual	Budget	Over (Under)
(continued)				
Other student transportation services:				
Salaries	\$ 131,584	\$ 133,621	\$ -	\$ 133,621
Employee benefits	25,831	27,375	-	27,375
Other purchased services	-	-	-	-
Equipment	2,437	7,915	-	7,915
Total other student transportation services	159,852	168,911	-	168,911
Other supplemental services:				
Salaries	986,903	1,118,849	1,072,800	46,049
Employee benefits	233,293	253,536	263,700	(10,164)
Purchased professional and technical services	507	490	1,000	(510)
Other purchased services	37,989	42,804	42,771	33
Supplies	54,658	83,730	85,063	(1,333)
Other	-	467,936	698,730	(230,794)
Total other supplemental services	1,313,350	1,967,345	2,164,064	(196,719)
Community service operations:				
Crossing guards	21,114	40,769	39,000	1,769
Architectural and engineering services	7,443	68	-	68
Operating transfers out:				
At Risk (4 year old)	579,000	413,000	313,000	100,000
At Risk (K-12)	9,311,000	9,111,000	8,511,000	600,000
Bilingual Education	2,510,000	2,264,000	1,814,000	450,000
Professional Development	286,000	149,000	74,000	75,000
Parent Education	55,500	55,500	55,500	-
Special Education	7,912,000	8,645,000	8,145,000	500,000
Vocational Education	1,007,000	858,000	558,000	300,000
Contingency Reserve	300,000	-	-	-
Total operating transfers out	21,960,500	21,495,500	19,470,500	2,025,000
Adjustment to Legal Max Budget	-	-	(68,418)	68,418
Total	47,433,370	46,789,596	\$ 46,789,596	\$ -
Expenditures not subject to Legal Max Budget:				
Juvenile detention center	137,504	136,179		
Total expenditures	\$ 47,570,874	\$ 46,925,775		



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Insurance in Force  
June 30, 2012

<u>Description of Coverage</u>	<u>Amount</u>
Comprehensive Business Policy:	
Blanket building - 90% coinsurance	\$ 131,300,261
Contents	20,213,461
Property in open	983,765
High school building - 100% coinsurance	71,030,000
High school contents	6,110,000
High school property in open	2,282,100
Comprehensive general liability including incidental malpractice coverage	2,000,000/2,000,000
Employees blanket bond	100,000
Band uniforms, musical instruments and stereo equipment	1,056,565
School vehicles:	
Comprehensive	Value
Collision	Value
Uninsured motorist	1,000,000/accident
Medical	5,000
Bodily injury/property damage	1,000,000/person 1,000,000/accident
Workmen's compensation	1,000,000/1,000,000/1,000,000
Electronic data processing (comprehensive package)	2,528,907
Grounds equipment, property	526,063
Liability policy with lifetime medical and disability	5,000,000
Combined accidental death and dismemberment benefit	10,000
School administration liability policy	1,000,000
Umbrella	1,000,000
Treasurer's bond	5,000



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Clusters</u>	<u>Program Award Amount</u>
DEPARTMENT OF AGRICULTURE			
Passed through State Department of Education:			
School Breakfast Program	10.553	A	\$ 673,603
National School Lunch Program	10.555	A	2,271,622
Summer Food Service Program for Children	10.559	A	37,292
State Administrative Expenses for Child Nutrition	10.560		350
Team Nutrition Grants	10.574		24,845
Fresh Fruits & Vegetables Program	10.582		20,212
DEPARTMENT OF EDUCATION			
Direct funding:			
Funds for the Improvement of Education - Teaching American History	84.215		141,415
Funds for the Improvement of Education - Teaching American History	84.215		137,388
Passed through State Department of Education:			
Title I Grants to Local Educational Agencies	84.010	C	106,721
Title I Grants to Local Educational Agencies	84.010	C	119,635
Title I Grants to Local Educational Agencies	84.010	C	2,222,569
Title I Grants to Local Educational Agencies	84.010	C	2,201,221
Title I Grants to Local Educational Agencies	84.010	C	200,000
Title I Grants to Local Educational Agencies	84.010	C	200,000
Migrant Education - State Grant Program	84.011		900,000
Migrant Education - Family Literacy	84.011		242,208
Migrant Education - Health Care	84.011		2,429
Migrant Education - Summer	84.011		28,552
Title VI-B - Special Education - State Grants	84.027A	B	1,545,242
Title VI-B - Special Education - State Grants	84.027A	B	61,864
Title VI-B - Special Education - State Grants	84.027A	B	69,588
Career & Technical Grants - Basic Grants to States:			
Program Improvement	84.048		79,563
Special Education - Pre-School Grant	84.173A	B	58,908
Safe & Drug-Free Schools and Communities	84.186		23,184
Education for Homeless Children and Youth	84.196		11,851
Education for Homeless Children and Youth	84.196		1,060
Education Technology State Grants	84.318		85,000
Special Education - State Personnel Grant	84.323		2,499
Title III - English Language Acquisition	84.365		236,695
Title III - English Language Acquisition	84.365		283,864
Title II-A - Improving Teacher Quality	84.367		320,045
Title II-A - Improving Teacher Quality	84.367		396,865
Grants for State Assessments and Related Activities	84.369		190
Education Jobs Fund	84.410		22,015
DEPARTMENT OF EDUCATION			
Passed through Baker University:			
Advanced Placement Program	84.330		9,825

(continued)

## SCHEDULE 7

Unencumbered Cash (Deficit) Balance July 1, 2011	Cash Receipts	Disburse- ments/ Expenditures	Return of Funds	Unencumbered Cash Balance June 30, 2012
\$ -	\$ 673,603	\$ 673,603	\$ -	\$ -
-	2,271,622	2,271,622	-	-
-	37,292	37,292	-	-
-	350	350	-	-
-	24,845	24,845	-	-
-	20,212	20,212	-	-
-	102,123	102,123	-	-
-	46,149	46,149	-	-
20,937	-	-	20,937	-
-	109,635	109,635	-	-
1,924	327,000	328,924	-	-
-	1,884,221	1,880,970	-	3,251
-	99,500	90,869	3,000	5,631
18,348	58,833	66,848	10,333	-
-	900,000	900,000	-	-
-	177,208	177,208	-	-
-	2,429	2,429	-	-
-	24,465	24,465	-	-
-	1,543,271	1,543,271	-	-
15,891	-	15,891	-	-
-	69,288	59,765	-	9,523
-	79,563	79,563	-	-
-	58,908	58,908	-	-
8,184	15,000	23,184	-	-
-	11,851	11,851	-	-
-	1,060	1,060	-	-
-	85,000	85,000	-	-
-	2,499	2,499	-	-
-	181,695	178,695	-	3,000
661	70,000	70,661	-	-
-	260,045	260,018	-	27
3,883	90,000	93,883	-	-
-	190	190	-	-
-	22,015	22,015	-	-
(5,825)	5,825	-	-	-

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Clusters</u>	<u>Program Award Amount</u>
(continued):			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through State Department of Health and Environment:			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		\$ 45,237
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		45,237
Passed through State Department of Education:			
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		870
TOTAL			

## SCHEDULE 7

Unencumbered Cash (Deficit) Balance July 1, 2011	Cash Receipts	Disburse- ments/ Expenditures	Return of Funds	Unencumbered Cash Balance June 30, 2012
\$ 31,689	\$ -	\$ 31,689	\$ -	\$ -
-	33,928	33,438	-	490
-	870	870	-	-
<u>\$ 95,692</u>	<u>\$ 9,290,495</u>	<u>\$ 9,329,995</u>	<u>\$ 34,270</u>	<u>\$ 21,922</u>

UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2012

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the expenditures of all federal financial assistance programs of the Unified School District No. 457, Garden City, Kansas. The District's reporting entity is defined in Note 1 to the District's statutory basis financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the schedule.

2. Basis of accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the District's statutory basis financial statements.

Chapter 1 - Migrant program revenues and disbursements reported in the District's statutory basis financial statements differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to statutory basis financial statements

Federal financial assistance expenditures are reported in the District's statutory basis financial statements as follows:

General Funds:

General (Schedule 2-A):

Instruction - salaries	\$ 22,015
Operations and maintenance - employee benefits	400

Special Revenue Funds:

Food service (Schedule 2-H):

Food service operation	3,005,479
Food service operation - supplies	22,045

Professional development (Schedule 2-J):

Instructional support staff - other purchased services	2,689
--	-------

Grant activity (Statement 3-Q):

Total expenditures	6,458,932
Plus reimbursed expenditures	3,489
Less return of funds	(34,270)
Less expenditures from other sources	(150,784)

Total expenditures of federal awards	\$ 9,329,995
--------------------------------------	--------------

4. National School Lunch Program

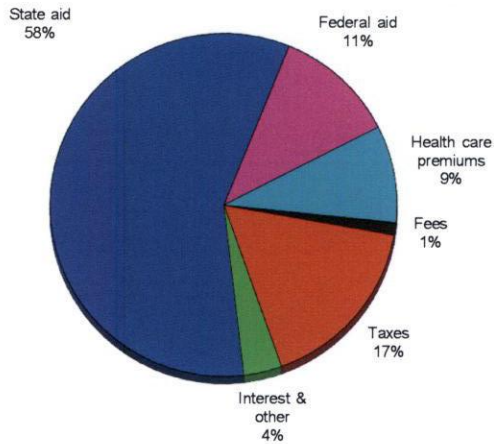
The unencumbered cash balance in the Food service fund at June 30, 2012, is local money. Federal and state funds included in the Food service fund are expended first.

## OTHER SUPPLEMENTAL INFORMATION

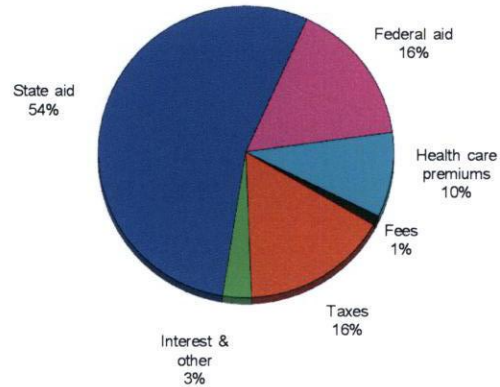


UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Statutory Revenues  
For the Years Ended June 30

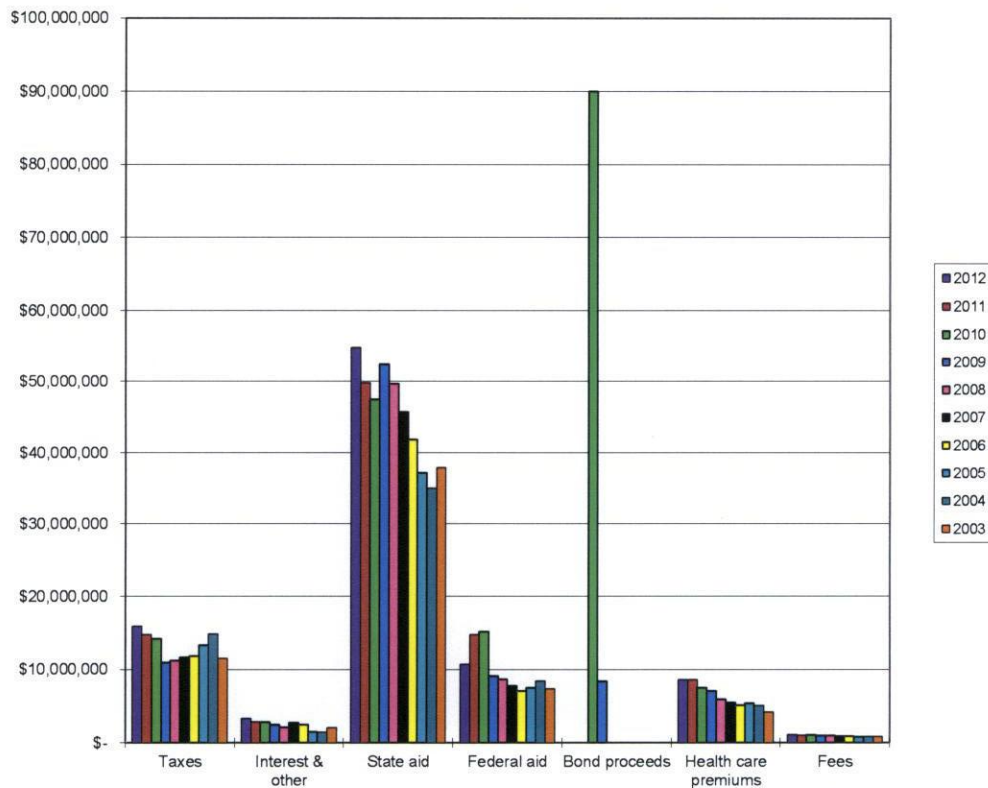
**2012 Statutory Revenues - All Funds**  
(excluding transfers between funds)



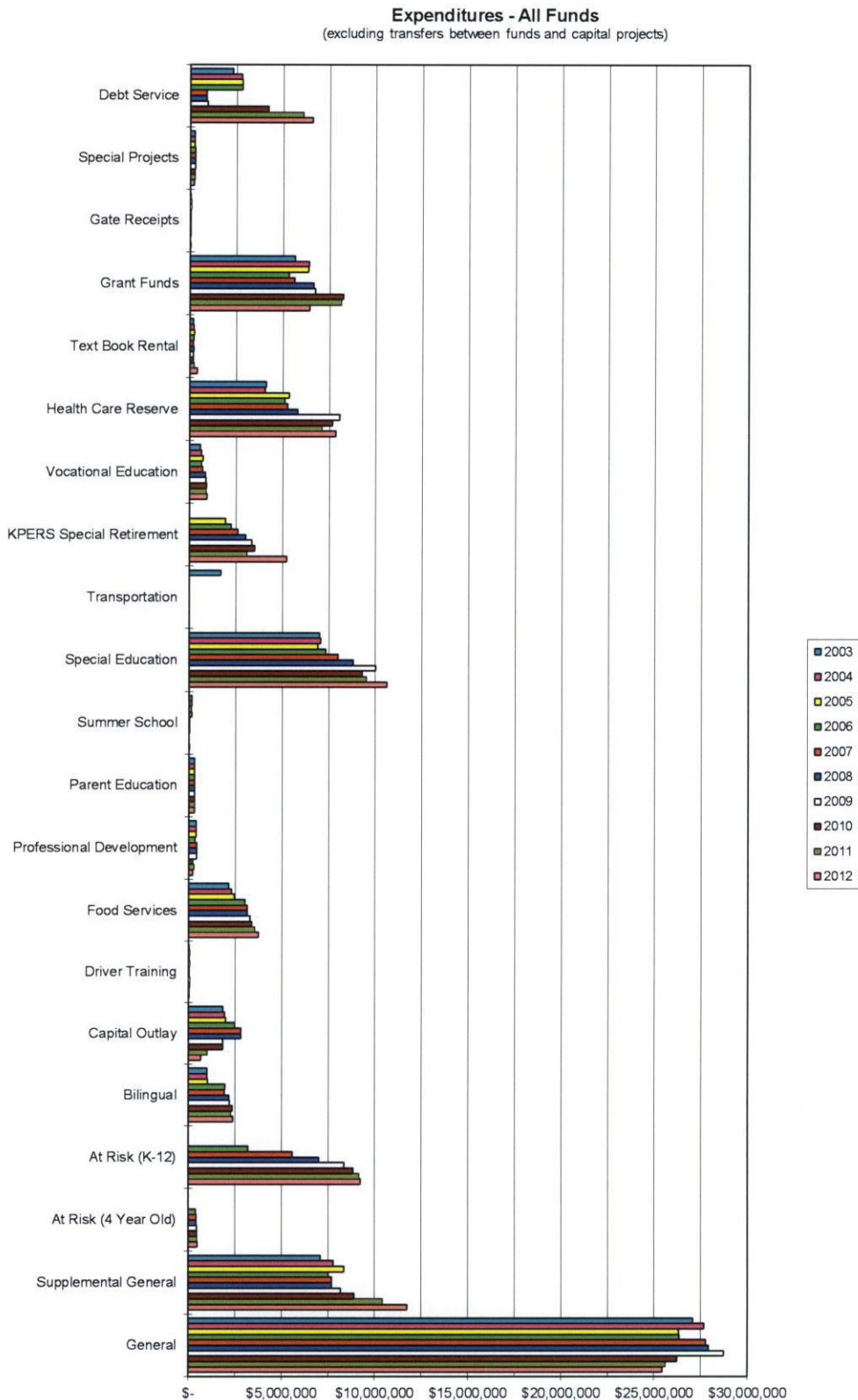
**2011 Statutory Revenues - All Funds**  
(excluding transfers between funds)



**Comparison of Statutory Revenues - All Funds**  
(excluding transfers between funds)

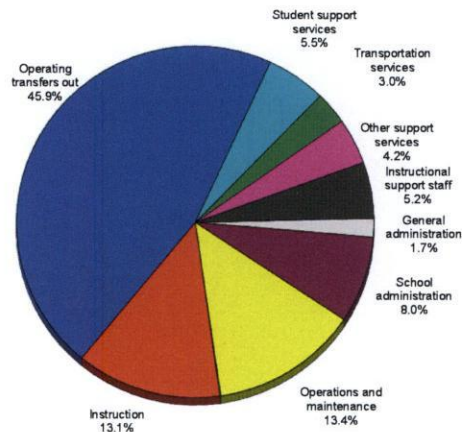


UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Expenditures  
For the Years Ended June 30

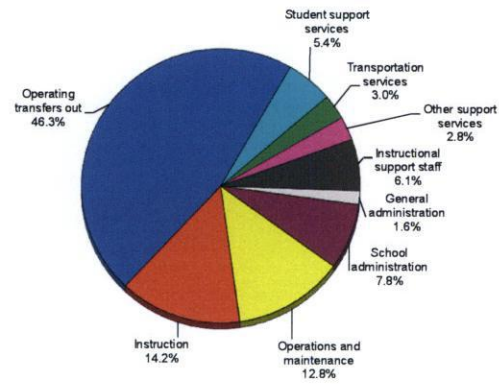


UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS  
Comparison of Expenditures - General Fund  
For the Years Ended June 30

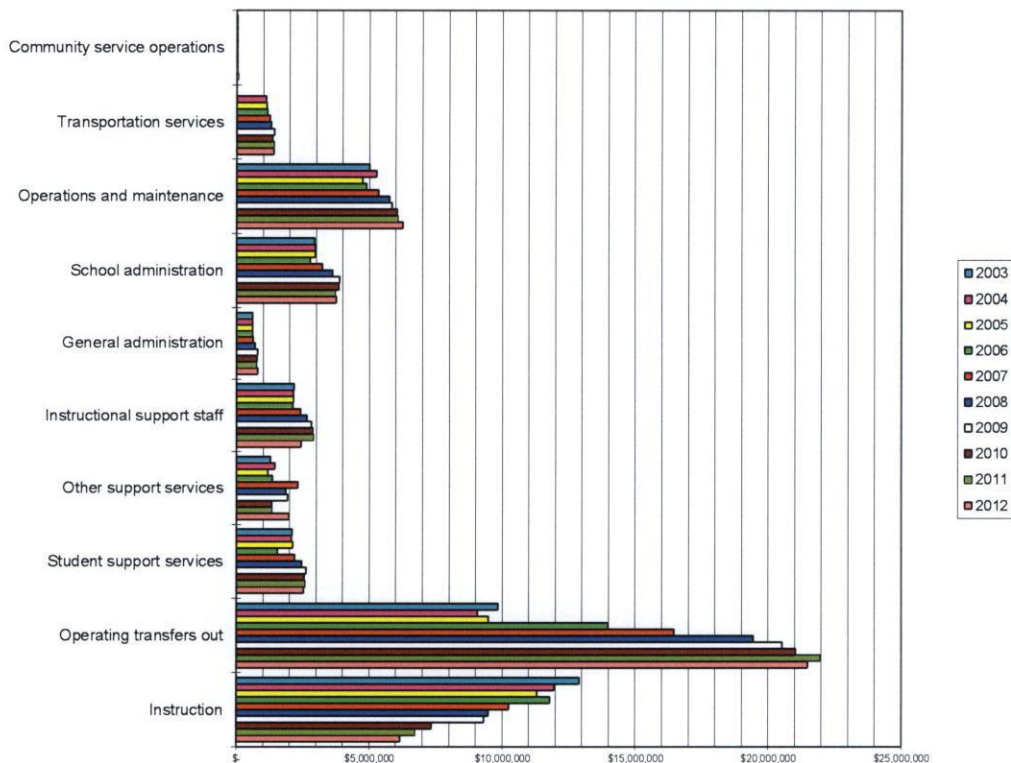
2012 Expenditures  
General Fund



2011 Expenditures  
General Fund



Comparison of Expenditures  
General Fund



## APPENDIX - SINGLE AUDIT





INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

We have audited the statutory basis financial statements of Unified School District No. 457, Garden City, Kansas, as of and for the year ended June 30, 2012, and have issued our report thereon dated November 1, 2012. The District prepares its financial statement on a basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

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Theresa Dasenbrock, CPA, CFE  
David L. Hetrick, CPA  
Steven D. Josserand, CPA  
Gary A. Schlappe, CPA  
Rodney Van Norden, CPA

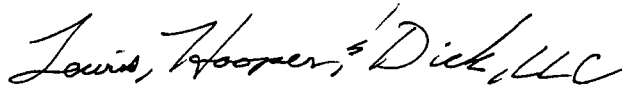
Lisa L. Axman, CPA  
Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Euliss, CPA  
Tracey Himm, CPA, CSEP  
Kimberly A. Roth, CPA  
Kristin J. Sekavec, CPA  
Monica J. Wilson, CPA

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's statutory basis financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we have reported to the management of Unified School District No. 457, Garden City, Kansas, in a separate letter dated November 1, 2012.

This report is intended solely for the information and use of the audit committee, management, the Kansas Division of Accounts and Reports, the Kansas Department of Education and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Lewis, Hooper & Dick, LLC".

LEWIS, HOOPER & DICK, LLC

November 1, 2012





INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Education  
Unified School District No. 457  
Garden City, Kansas 67846

Compliance

We have audited the compliance of Unified School District No. 457 with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. Unified School District No. 457's major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, Unified School District No. 457 complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

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Monica J. Wilson, CPA

Internal Control Over Compliance

The management of Unified School District No. 457, Garden City, Kansas is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, the Kansas Division of Accounts and Reports, the Kansas Department of Education and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



LEWIS, HOOPER & DICK, LLC

November 1, 2012



UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

Schedule of Findings and Questioned Costs  
June 30, 2012

I. SUMMARY OF AUDITORS' RESULTS

A. Financial Statement

- Type of auditors' report issued: Unqualified
- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
- Noncompliance material to financial statement noted: None

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133:
  - Material weaknesses identified: None
  - Significant deficiencies identified: None reported
- Type of auditors' report issued on compliance for major programs: Unqualified
- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: None

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UNIFIED SCHOOL DISTRICT NO. 457  
GARDEN CITY, KANSAS

Schedule of Findings and Questioned Costs  
June 30, 2012

I. SUMMARY OF AUDITORS' RESULTS (continued)

B. Federal Awards (continued)

- The programs tested as major programs include:

Program	CFDA	Expenditures
Child Nutrition Cluster:		
School Breakfast Program	10.553	\$ 673,603
National School Lunch Program	10.555	2,271,622
Summer Food Service Program for Children	10.559	37,292
Title II-A Improving Teacher Quality:		
Title II-A - Improving Teacher Quality	84.367	260,018
Title II-A - Improving Teacher Quality	84.367	93,883

- Dollar threshold used to distinguish between type A and B programs: \$300,000
- Auditee qualified as low-risk auditee: Yes

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

Garden City



U.S.D. #457

Public Schools

Business Office

Corrective Action Plan and Comments  
on Audit Resolution Matters Relating  
to the Federal Award Programs  
June 30, 2012

November 1, 2012

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2012.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC  
PO Box 699  
Garden City, KS 67846

Audit period: July 1, 2011 through June 30, 2012

The findings from the June 30, 2012, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Kathleen A. Whitley at 620-805-7005.

Sincerely,

Kathleen A. Whitley  
Director of Business Affairs

