

UNIFIED SCHOOL DISTRICT NO. 461

Financial Statements  
and  
Supplemental Information

with Report of Independent Auditors

For the Year Ended June 30, 2012

Unified School District No. 461  
Neodesha, Kansas  
Special Financial Statements  
For the Fiscal Period Ended June 30, 2012

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## INDEPENDENT AUDITORS' REPORT

Board of Education  
Unified School District No. 461  
Neodesha, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 461, Neodesha, Kansas, as of and for the year ended June 30, 2012, and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

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, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 461, Neodesha, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” 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 Unified School District No. 461, Neodesha, Kansas, as of June 30, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 461, Neodesha, Kansas, as of June 30, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic 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 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Prior Year Comparative Analysis*

The 2011 Actual columns presented in the individual fund schedules of cash receipts and expenditures actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2011 financial statement upon which we rendered an unqualified opinion dated February 1, 2012. The 2011 financial statements and our accompany 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. 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 statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statement or to the 2011 financial statement itself, 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 statement as a whole.

*Restricted Use*

This report is intended solely for the information and use of the governing body and management of Unified School District No. 461, and for filing with the Kansas Department of Education, the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, LLC*

January 21, 2012

Unified School District No. 461  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended June 30, 2012

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 332	81	5,152,941	5,153,274	80	20,813	20,893
Supplemental General	(2)		1	1,635,190	1,587,973	47,218	13,423	60,641
Special Purpose:								
At Risk (4 Year Old)		17,419		26,381	35,425	8,375	22	8,397
At Risk (K-12)		27,859		605,142	614,389	18,612	109,908	128,520
Capital Outlay		936,786		41,426	161,830	816,382	52,717	869,099
Driver Training		5,271		5,178	3,885	6,564		6,564
Food Service		97,906		421,588	433,401	86,093		86,093
Professional Development		5,437		7,719	10,873	2,283		2,283
Parent Education Program		400				400		400
Special Education		56,583		863,021	863,679	55,925		55,925
Vocational Education		34,783		211,673	214,672	31,784	24,711	56,495
KPERS Special Retirement Contribution	(	209,536)		482,289	272,753			
Contingency Reserve		230,408			51,036	179,372		179,372
Recreation Commission		4,995		55,329	58,000	2,324		2,324
Special Mini-Grants		1,779		5,193	5,918	1,054		1,054
Low Income ESEA (Title I)				161,791	161,791			
Improving Teacher Quality (Title II-A)				40,752	40,752			
Gate Receipts		9,123		38,554	44,355	3,322		3,322
Special Projects		35,666		26,344	30,936	31,074		31,074
Bond and Interest:								
Bond and Interest		227,061		380,411	382,558	224,914		224,914
Total Primary Government (1)		<u>1,482,272</u>	<u>82</u>	<u>10,160,922</u>	<u>10,127,500</u>	<u>1,515,776</u>	<u>221,594</u>	<u>1,737,370</u>

Composition of Cash:

Cash on Hand		450
Community National Bank, Neodesha, Ks		307,256
Due from St of Ks (Recognized per KSA 10-1116a)		632,259
First Neodesha Bank, Neodesha, Ks		838,683
Less: Agency Funds	(	41,277)
Adjustment for Rounding	(	1)
Total Primary Government (1)		<u>1,737,370</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

**Note 1 - Summary of Significant Accounting Policies**

**A. Reporting Entity**

*Principles Used in Determining Scope of Entity*

Neodesha Unified School District No. 461 is a municipal corporation governed by an elected seven-member board. This financial statement presents Neodesha Unified School District No. 461 as a primary government only. The school district has waived the application of accounting principles generally accepted in the United States of America and as such, has not included any component units in these financial statements.

**B. Basis of Presentation**

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 Regulatory Basis Fund Types comprise the financial activities of the School for the year of 2012:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital project fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business fund – funds financed in whole or in part by fees charged to users of the goods or services

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

**C. Basis of Accounting**

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.*

The Kansas Municipal Accounting and Audit Guide regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The Kansas Municipal Accounting and Audit Guide regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The School has approved a resolution that is in compliance with K.S.A. 75-1120a(c),



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Notes to Financial Statements  
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waiving the requirement for application of generally accepted accounting principles and allowing the School to use the regulatory basis of accounting.

**D. Budgets**

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended by the following amounts during the year ended June 30, 2012:

<u>Fund</u>	<u>Original Budget</u>	<u>Amended Budget</u>
General Fund	\$ 5,085,612	5,241,348
At-Risk (K-12) Fund	568,000	673,000
Special Education	917,966	927,966
Food Service	511,297	521,297
Vocational Education	233,500	264,236

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the School 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, permanent funds and the following special revenue funds of the School:

ESEA Low Income Title I Fund	Improving Teacher Quality Grant Fund
Special Mini-Grants Fund	English Language Acquisition Fund
Contingency Reserve Fund	Gate Receipts Fund
Technology Literacy Grant Fund	Special Projects Fund

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.

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

**E. Assets, Liabilities, and Fund Equity**

*Cash*

To facilitate better management of the District's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the special revenue funds designated by Kansas statutes.

*Property Taxes and Other Receivables*

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

**F. Revenues and Expenditures**

*Property Tax Revenue Recognition*

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the county.

Taxes levied to finance the budget are made available to the School after January 1st and are distributed by the county treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

*Reimbursed Expenses*

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

*Interfund Transactions*

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 – In Substance Receipt in Transit**

The District received \$632,259 subsequent to June 30, 2012, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2012. \$582,341 of these receipts were for

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Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

the General Fund and \$49,918 for the Supplemental General Fund. The total of these amounts is displayed in the "Composition of Cash" as "Due from State of Kansas".

**Note 3 – Stewardship, Compliance, and Accountability**

**Compliance with Kansas Cash Basis Law**

No violations.

**Compliance with Kansas Budget Law**

No violations.

**Compliance with Kansas Depository Security Law**

No violations.

**Note 4 - Deposits and Investments**

**Deposits and Investments**

K.S.A. 9-1401 establishes the depositories which may be used by the School. The statute requires banks eligible to hold the School's funds have a main or branch bank in the county in which the School 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 School has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the School'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 School has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the School 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 School's deposits may not be returned to it. State statutes require the School'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 School has no peak depository period designations. All deposits were legally secured at June 30, 2012.

**Deposits**

At June 30, 2012, the School's carrying amount of deposits was \$1,145,949 and the bank balance was \$1,693,676. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$276,592 was covered by federal depository insurance and \$1,417,083 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

**Investments:**

As of June 30, 2012 the School held no investments.

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

**Note 5 – Long-term Debt**

*General Obligation Bonds*

Kansas Schools are limited to aggregate debt not to exceed 14% of assessed valuation of tangible taxable property within the School. The School's assessed valuation at June 30, 2012 not including motor vehicle valuation was \$ 27,420,461. The resulting debt limit was \$3,838,865. The outstanding bonded indebtedness for debt limitation comparison purposes as of June 30, 2012 was \$1,695,000.

One General Obligation Bond issue (Series 2004) was outstanding as of June 30, 2012 and will mature through the year 2015. The series 2004 bonds were issued in the amount of \$2,840,000 with interest rates varying from 1.00% to 3.65%. The proceeds of these bonds were used to finance the partial advance refunding of the series 2000 bonds.

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

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<b>OUTSTANDING OBLIGATIONS:</b>										
<u>General Obligation Bonds:</u>										
Series 2004 - Refunding	1.0/3.625	3/8/2004	2,840,000	9/1/2015	1,740,000		330,000		1,410,000	52,558
<u>Capital Leases:</u>										
HVAC Controls	3.69%	6/30/2008	1,300,000	6/30/2018	958,113		122,377		835,736	35,451
Total Long-Term Debt					2,698,113	-	452,377	-	2,245,736	88,009

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

<u>Issue</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Totals</u>
<u>Principal:</u>							
<u>General Obligation Bonds:</u>							
Series 2004 - Refunding	335,000	350,000	355,000	370,000			1,410,000
<u>Capital Leases</u>							
HVAC Controls	126,990	131,676	136,535	141,528	146,795	152,212	835,736
Total Principal	461,990	481,676	491,535	511,528	146,795	152,212	2,245,736
<u>Interest:</u>							
<u>General Obligation Bonds:</u>							
Series 2004 - Refunding	42,580	31,613	19,625	6,706			100,524
<u>Capital Leases</u>							
HVAC Controls	30,839	26,153	21,294	16,300	11,033	5,617	111,236
Total Interest	73,419	57,766	40,919	23,006	11,033	5,617	211,760
Total Principal and Interest	535,409	539,442	532,454	534,534	157,828	157,829	2,457,496

**Note 6 – Claims and Judgments**

The School participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due

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Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of January 18, 2013, grant expenditures have not been audited, but the School believes disallowed expenditures or overpayments, if any, will not have a material effect on individual governmental funds or the overall financial position of the School.

During the course of its operations, the School is a party to various claims, legal actions and complaints. It is the opinion of the School's management and legal counsel that these matters are not anticipated to have a material impact on the School.

The School 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. The School has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012, and there were no settlements that exceeded insurance coverage in the past three years.

**Note 7 - Interfund Transfers**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Authority</u>	<u>Amount</u>
General Fund	Special Education Fund	K.S.A. 72-6428	\$ 862,500
General Fund	At-Risk (K-12) Fund	K.S.A. 72-6428	65,000
General Fund	Vocational Education Fund	K.S.A. 72-6428	143,000
General Fund	Food Service Fund	K.S.A. 72-6428	30,000
Supp. General	At-Risk (4 Year Old) Fund	K.S.A. 72-6433	26,381
Supp. General	At-Risk (K-12) Fund	K.S.A. 72-6433	540,142
Supp. General	Professional Development Fund	K.S.A. 72-6433	7,568
Supp. General	Vocational Education Fund	K.S.A. 72-6433	65,981

**Note 8 - Other Long-Term Obligations from Operations**

*Other Post Employment Benefits*

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

*Consolidated Omnibus Budget Reconciliation Act (COBRA)*

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the School 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.

*Other Post Employment Benefits*

As provided by K.S.A. 12-5040, the School allows retirees to participate in the group health insurance plan. The School does not pay any portion of the premiums. Each retiree is responsible for the entire premium.

*Consolidated Omnibus Budget Reconciliation Act (COBRA)*

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

*Termination Benefits.*

The School does not provide any early retirement programs.

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

*Compensated Absences.*

The School District's policies regarding sick leave permit employees to earn ten days sick leave per year with no maximum accumulation. Employees may use up to a maximum of sixty days sick leave in one year. No compensation is paid for unused sick leave upon employment termination.

*Defined Benefit Pension Plan*

Plan description. The School participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-419 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

**Note 9 - Summary Disclosure of Significant Contingencies**

*Federally Assisted Programs - Compliance Audits*

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

**Note 10 - Economic Dependency**

The school district is economically dependent on state and federal financial assistance. The revenue from the state and federal governments in relation to total revenues are displayed below for the general fund, supplemental general fund, bond and interest fund and all other funds.

	Total <u>Revenue</u>	State <u>Aid</u>	% <u></u>	Federal <u>Aid</u>	% <u></u>
General Fund	5,152,941	4,704,398	91.3		
Supplemental General	1,635,190	850,563	52.0		
Bond and Interest	380,411	172,151	45.3		
Other Funds	<u>2,992,380</u>	<u>488,916</u>	<u>16.3</u>	<u>488,158</u>	<u>16.3</u>
Total All Funds	<u>10,160,922</u>	<u>6,216,028</u>	<u>61.2</u>	<u>488,158</u>	<u>4.8</u>

Unified School District No. 461  
Neodesha, Kansas  
Notes to Financial Statements  
For the Fiscal Year Ended June 30, 2012

**Note 11 - Advance Refund – Years Subsequent to year of the Refunding**

*Prior-year defeasance of debt*

In prior years, the District refunded general obligation bond issues by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service of the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. On June 30, 2012, the defeased bonds outstanding are in the amount of \$ 1,695,000.

**Note 12 - On Behalf Payments for Fringe Benefits**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2012, the State made contributions of \$482,289. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 13 - Other Post-Employment Benefits**

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

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

Unified School District No. 461  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012

Schedule 1

		<u>Certified Budget</u>	<u>Legal Max. Adjustment</u>	<u>Qualified Budget Cr. Adjustment</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Favorable (Unfavorable)</u>
Governmental Type Funds:							
General	\$	5,153,274			5,153,274	5,153,274	
Supplemental General		1,587,973			1,587,973	1,587,973	
Special Revenue:							
At Risk (4 Year Old)		43,800			43,800	35,425	8,375
At Risk (K-12)		673,000			673,000	614,389	58,611
Capital Outlay		730,000			730,000	161,830	568,170
Driver Training		8,917			8,917	3,885	5,032
Food Service		521,297		39,918	561,215	433,401	127,814
Professional Development		13,005			13,005	10,873	2,132
Parent Education Program		4,400			4,400		4,400
Special Education		927,966			927,966	863,679	64,287
Vocational Education		264,236		2,691	266,927	214,672	52,255
KPERS Special Retirement Contribution		563,603			563,603	272,753	290,850
Recreation Commission		58,000			58,000	58,000	
Debt Service:							
Bond and Interest		382,677			382,677	382,558	119
Totals		<u>10,932,148</u>		<u>42,609</u>	<u>10,974,757</u>	<u>9,792,712</u>	<u>1,182,045</u>



## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	411,776	419,653	435,512	( 15,859)
Delinquent Taxes		8,493	12,271	24,080	( 11,809)
Tuition		4,754	4,754		4,754
Miscellaneous		4			
Total Revenue from Local Sources		425,027	436,678	459,592	( 22,914)
Revenue from County Sources					
Revenue in Lieu of Taxes		3,110	1,374	2,843	( 1,469)
Revenue from State Sources					
State Financial Aid		3,885,845	4,115,314	4,006,604	108,710
Mineral Production Tax		9,039	8,104	7,000	1,104
Special Education Aid		547,937	589,084	676,903	( 87,819)
Total Revenue from State Sources		4,442,821	4,712,502	4,690,507	21,995
Revenue from Federal Sources					
Passed Through State of Kansas		165,797	2,387		2,387
ARRA Grant		94,687			
Total Revenue from Federal Sources		260,484	2,387		2,387
Total Cash Receipts		5,131,442	5,152,941	5,152,942	( 1)
Expenditures and Transfers					
Instruction					
Certified Salaries		1,907,419	1,892,699	1,840,000	( 52,699)
Non-Certified Salaries		46,808	72,662	50,000	( 22,662)
Group Insurance		186,766	223,888	230,000	6,112
Social Security Contributions		145,623	143,275	150,000	6,725
Other Employee Benefits		16,319	2,107	5,000	2,893
Purchased Professional and Technical Services		2,442	3,295	2,500	( 795)
Other Miscellaneous Purchased Services		770			
Supplies and Materials		750			
General Supplies and Materials		87,984	81,364	115,605	34,241
Textbooks		23,295	8,218		( 8,218)
Miscellaneous Supplies		1,298	6,448	18,100	11,652
Property ( Equipment & Furnishings)		193			
Other		7,579	2,853	13,500	10,647
Total Instruction		2,427,246	2,436,809	2,424,705	( 12,104)
Support Services - Students					
Certified Salaries		163,443	163,514	165,000	1,486
Non-Certified Salaries		10,080	13,517	12,000	( 1,517)
Group Insurance		16,833	21,242	21,000	( 242)
Social Security Contributions		12,726	13,060	14,000	940
Other Employee Benefits		1,226	559	500	( 59)
Supplies and Materials		1,352	770	5,500	4,730
Other		4,963	650		( 650)
Total Support Services - Students		210,623	213,312	218,000	4,688
Support Services - Instructional Staff					
Certified Salaries		56,587	56,587	57,000	413
Non-Certified Salaries		53,905	50,240	54,000	3,760
Group Insurance		20,340	14,472	25,500	11,028
Social Security Contributions		7,382	7,125	8,000	875
Other Employee Benefits		740	89	500	411
Books and Periodicals		16,338	18,261	16,200	( 2,061)
Technology Supplies		2,227	48	2,000	1,952
Miscellaneous Supplies		2,038	2,217	2,000	( 217)
Property ( Equipment & Furnishings)		43,121	1,515	2,000	485
Other		180			
Total Support Services - Instructional Staff		202,858	150,554	167,200	16,646

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - General Administration					
Certified Salaries	\$	104,091	104,091	105,000	909
Non-Certified Salaries		19,954	19,955	20,000	45
Group Insurance		7,635	9,865	10,000	135
Social Security Contributions		8,942	9,152	10,000	848
Other Employee Benefits		1,020	115	500	385
Purchased Professional and Technical Services		10,305	10,423	12,000	1,577
Insurance Services		14,708	287	(	287)
Communication Services		1,911	2,424	2,500	76
Other Miscellaneous Purchased Services		11,509	8,679	14,700	6,021
Supplies and Materials		1,018	3,812	1,500	( 2,312)
Other		20,702	13,621	22,000	8,379
Total Support Services - General Administration		201,795	182,424	198,200	15,776
Support Services - School Administration					
Certified Salaries		299,119	297,199	301,000	3,801
Non-Certified Salaries		95,566	94,728	98,000	3,272
Group Insurance		36,080	46,805	45,000	( 1,805)
Social Security Contributions		28,497	28,585	30,000	1,415
Other Employee Benefits		2,778	358	1,500	1,142
Communication Services		5,293	9,429	7,000	( 2,429)
Other Miscellaneous Purchased Services		6,555	6,523	9,000	2,477
Supplies and Materials		4,637	4,761	4,000	( 761)
Other		929	630	2,000	1,370
Total Support Services - School Administration		479,454	489,018	497,500	8,482
Support Services - Plant Operation and Maintenance					
Non-Certified Salaries		280,068	288,429	293,500	5,071
Group Insurance		35,631	45,063	44,500	( 563)
Social Security Contributions		20,940	21,579	22,000	421
Other Employee Benefits		12,080	288	1,000	712
Water/Sewer Services (Non-Energy)		2,203			
Cleaning Services		706			
Repair of Buildings		33,082			
Insurance Services		36,020			
General Supplies and Materials		2,980			
Heating		8,065			
Electricity		29,811			
Motor Fuel			316		( 316)
Property ( Equipment & Furnishings)		22,347			
Other		220			
Total Support Services - Plant Operation and Maintenance		484,153	355,675	361,000	5,325
Vehicle Operation Services					
Non-Certified Salaries		38,289	41,415	40,000	( 1,415)
Group Insurance		4,077	5,424	5,000	( 424)
Social Security Contributions		2,510	2,716	2,600	( 116)
Other Employee Benefits		1,827	3,463	100	( 3,363)
Mileage in Lieu of Transportation			640		( 640)
Insurance Services		14,912	10,646	5,000	( 5,646)
Motor Fuel		33,589	41,082	50,000	8,918
Equipment		33,926			
Other		4,773	3,462	6,000	2,538
Total Vehicle Operation Services		133,903	108,848	108,700	( 148)
Supervision Services					
Non-Certified Salaries		3,900	3,900	4,000	100
Social Security Contributions		105	121	150	29
Total Supervision Services		4,005	4,021	4,150	129

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Vehicle Servicing and Maintenance Services				
Non-Certified Salaries	\$ 131	108		( 108)
Social Security Contributions	10	8		( 8)
Other Employee Benefits	1			
Purchased Professional and Technical Services	18,867	19,103	21,000	1,897
Total Vehicle Servicing and Maintenance Services	19,009	19,219	21,000	1,781
Support Services - Business				
Non-Certified Salaries	59,865	59,864	60,000	136
Group Insurance	6,933	8,787	8,800	13
Social Security Contributions	4,028	3,903	5,000	1,097
Other Employee Benefits	561	49	200	151
Purchased Professional and Technical Services		2,676	3,000	324
Purchased Property Services	13,633	6,799		( 6,799)
Other Purchased Services	9,442	10,288	11,500	1,212
Supplies and Materials	1,302	154	1,500	1,346
Other	110	374	500	126
Total Support Services - Business	95,874	92,894	90,500	( 2,394)
Fund Transfers				
Food Service	51,702	30,000	10,000	( 20,000)
Special Education	581,025	862,500	871,385	8,885
Vocational Education	224,994	143,000	164,008	21,008
At Risk (K-12)	14,845	65,000	105,000	40,000
Total Fund Transfers	872,566	1,100,500	1,150,393	49,893
Budget Adjustments			( 88,074)	( 88,074)
Total Expenditures and Transfers	5,131,486	5,153,274	5,153,274	
Receipts Over (Under)				
Expenditures and Transfers	( 44)	( 333)		
Unencumbered Cash, Beginning	51	332		
Prior Year Encumbrances Cancelled	325	81		
Unencumbered Cash, Ending	332	80		

Unified School District No. 461  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 4 of 23

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	645,603	697,373	647,218	50,155
Delinquent Taxes		23,197	21,488	37,651	( 16,163)
Reimbursements		650	245		245
Total Revenue from Local Sources		<u>669,450</u>	<u>719,106</u>	<u>684,869</u>	<u>34,237</u>
Revenue from County Sources					
Motor Vehicle Tax		59,924	62,179	76,957	( 14,778)
Recreational Vehicle Tax		1,364	1,320	1,761	( 441)
Revenue in Lieu of Taxes		3,836	2,025	4,446	( 2,421)
Total Revenue from County Sources		<u>65,124</u>	<u>65,524</u>	<u>83,164</u>	<u>( 17,640)</u>
Revenue from State Sources					
Supplemental State Aid		682,396	850,560	819,939	30,621
Operating Transfers					
Transfer from Contingency Reserve Fund		39,982			
Total Cash Receipts		<u>1,456,952</u>	<u>1,635,190</u>	<u>1,587,972</u>	<u>47,218</u>
Expenditures and Transfers					
Instruction					
Other Employee Benefits			13,002	15,000	1,998
General Supplies and Materials		6			
Textbooks		3,806	23,471		( 23,471)
Technology Supplies				500	500
Property ( Equipment & Furnishings)		8,077	47,130	22,300	( 24,830)
Other		32,853	37,236	35,000	( 2,236)
Total Instruction		<u>44,742</u>	<u>120,839</u>	<u>72,800</u>	<u>( 48,039)</u>
Support Services - Students					
Other Employee Benefits			986	1,000	14
Supplies and Materials		470		2,000	2,000
Total Support Services - Students		<u>470</u>	<u>986</u>	<u>3,000</u>	<u>2,014</u>
Support Services - Instructional Staff					
Other Employee Benefits				1,000	1,000
Support Services - General Administration					
Other Employee Benefits			720	1,000	280
Insurance Services		1,975	18,600	23,000	4,400
Other			7,760	2,000	( 5,760)
Total Support Services - General Administration		<u>1,975</u>	<u>27,080</u>	<u>26,000</u>	<u>( 1,080)</u>
Support Services - School Administration					
Other Employee Benefits			1,920	2,000	80
Support Services - Plant Operation and Maintenance					
Other Employee Benefits			12,737	15,000	2,263
Water/Sewer Services (Non-Energy)		12,602	13,894	16,000	2,106
Cleaning Services		3,399	4,236	3,000	( 1,236)
Repair of Buildings		102,478	115,443	100,000	( 15,443)
Other Purchased Property Services			128,709	2,000	( 126,709)
Insurance Services		402	40,854	42,000	1,146
Other Miscellaneous Purchased Services		3,710	2,115	10,000	7,885
General Supplies and Materials		37,273	35,407	45,000	9,593
Heating		36,402	31,868	50,000	18,132
Electricity		168,246	230,329	186,300	( 44,029)
Motor Fuel		4,895	5,333	6,000	667
Miscellaneous Supplies		10		500	500
Property ( Equipment & Furnishings)		152,679	2,754	154,300	151,546
Other		4,953	6,391	10,000	3,609
Total Support Services - Plant Operation and Maintenance		<u>527,049</u>	<u>630,070</u>	<u>640,100</u>	<u>10,030</u>

Unified School District No. 461  
Supplemental General Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 5 of 23

For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Support Services - Business					
Certified Salaries	\$	83,358	82,878	88,500	5,622
Non-Certified Salaries		26,021	26,021	30,000	3,979
Group Insurance		7,896	4,857	10,000	5,143
Social Security Contributions		8,285	8,225	9,000	775
Other Employee Benefits		326	1,103	500	( 603)
Purchased Property Services		12,297	2,017	10,000	7,983
Supplies and Materials		20,975	23,074	12,000	( 11,074)
Property ( Equipment & Furnishings)		6,406	17,809	29,000	11,191
Other			1,021	10,000	8,979
Total Support Services - Business		<u>165,564</u>	<u>167,005</u>	<u>199,000</u>	<u>31,995</u>
Fund Transfers					
Professional Development		7,435	7,569	7,569	
Parent Education Program		4,500		4,000	4,000
Special Education		152,934			
Vocational Education		13,991	65,981	65,981	
At Risk (4yr Old)		39,746	26,381	26,381	
At Risk (K-12)		498,738	540,142	540,142	
Total Fund Transfers		<u>717,344</u>	<u>640,073</u>	<u>644,073</u>	<u>4,000</u>
Total Expenditures and Transfers		<u>1,457,144</u>	<u>1,587,973</u>	<u>1,587,973</u>	
Receipts Over (Under)					
Expenditures and Transfers	(	192)	47,217		
Unencumbered Cash, Beginning					
Prior Year Encumbrances Cancelled		<u>192</u>	<u>1</u>		
Unencumbered Cash, Ending		<u><u>          </u></u>	<u><u>47,218</u></u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$	39,747	26,381	26,381
Total Cash Receipts		<u>39,747</u>	<u>26,381</u>	<u>26,381</u>
Expenditures and Transfers				
Instruction				
Certified Salaries		20,225	20,225	25,000
Non-Certified Salaries		8,043	7,844	10,000
Group Insurance		2,718	3,618	3,500
Social Security Contributions		2,060	2,014	2,200
Other Employee Benefits		68	25	100
General Supplies and Materials		470	1,699	1,000
Property ( Equipment & Furnishings)		<u>2,109</u>	<u>2,000</u>	<u>2,000</u>
Total Expenditures and Transfers		<u>35,693</u>	<u>35,425</u>	<u>43,800</u>
Receipts Over (Under)				
Expenditures and Transfers		4,054	( 9,044)	
Unencumbered Cash, Beginning		13,361	17,419	
Prior Year Encumbrances Cancelled		<u>4</u>	<u></u>	
Unencumbered Cash, Ending		<u>17,419</u>	<u>8,375</u>	

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	\$	14,845	65,000	105,000 ( 40,000)
Transfer from Supplemental General Fund		498,739	540,142	540,142
Total Cash Receipts		513,584	605,142	645,142 ( 40,000)
Expenditures and Transfers				
Instruction				
Certified Salaries		350,323	360,958	400,000 39,042
Non-Certified Salaries		42,780	45,822	47,000 1,178
Group Insurance		37,623	56,624	47,000 ( 9,624)
Social Security Contributions		24,758	27,977	26,000 ( 1,977)
Other Employee Benefits		804	349	1,000 651
General Supplies and Materials		29,127	4,168	25,000 20,832
Textbooks			11,834	52,000 40,166
Property ( Equipment & Furnishings)		1,995	105,799	75,000 ( 30,799)
Other			19	( 19)
Total Instruction		487,410	613,550	673,000 59,450
Support Services - Instructional Staff				
Books and Periodicals		1,177	839	( 839)
Total Expenditures and Transfers		488,587	614,389	673,000 58,611
Receipts Over (Under)				
Expenditures and Transfers		24,997	( 9,247)	
Unencumbered Cash, Beginning		2,862	27,859	
Unencumbered Cash, Ending		27,859	18,612	

Capital Outlay Fund  
Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ ( 619)	( 1)		( 1)
Delinquent Taxes	607	373		373
Earnings on Investments	11,102	9,140	12,000	( 2,860)
Other Revenue From Local Sources	22,016	31,898	25,000	6,898
Total Revenue from Local Sources	<u>33,106</u>	<u>41,410</u>	<u>37,000</u>	<u>4,410</u>
Revenue from County Sources				
Motor Vehicle Tax	4,346	16		16
Recreational Vehicle Tax	80			
Total Revenue from County Sources	<u>4,426</u>	<u>16</u>		<u>16</u>
Total Cash Receipts	<u>37,532</u>	<u>41,426</u>	<u>37,000</u>	<u>4,426</u>
Expenditures and Transfers				
Instruction				
Property ( Equipment & Furnishings)	3,668	29,571	100,000	70,429
Equipment		4,190		( 4,190)
Total Instruction	<u>3,668</u>	<u>33,761</u>	<u>100,000</u>	<u>66,239</u>
Support Services - Students				
Property ( Equipment & Furnishings)	3,871	18,891		( 18,891)
Support Services - Instructional Staff				
Property ( Equipment & Furnishings)		4,400		( 4,400)
Support Services - Plant Operation and Maintenance				
Property ( Equipment & Furnishings)			200,000	200,000
Student Transportation Services				
Equipment			130,000	130,000
Supervision Services				
Equipment	10,926			
Facilities Acquisition and Construction Services				
Site Improvement Services			180,000	180,000
Architecture and Engineering Services			20,000	20,000
Building Repair and Remodeling	42,882	104,778	100,000	( 4,778)
Total Facilities Acquisition and Construction Services	<u>42,882</u>	<u>104,778</u>	<u>300,000</u>	<u>195,222</u>
Total Expenditures and Transfers	<u>61,347</u>	<u>161,830</u>	<u>730,000</u>	<u>568,170</u>
Receipts Over (Under)				
Expenditures and Transfers	( 23,815)	( 120,404)		
Unencumbered Cash, Beginning	<u>960,601</u>	<u>936,786</u>		
Unencumbered Cash, Ending	<u>936,786</u>	<u>816,382</u>		



Driver Training Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

For the Year Ended June 30, 2012

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Other Revenue From Local Sources	\$	3,198	2,828		2,828
Revenue from State Sources					
State Financial Aid		1,554	2,350	2,220	130
Total Cash Receipts		<u>4,752</u>	<u>5,178</u>	<u>2,220</u>	<u>2,958</u>
Expenditures and Transfers					
Instruction					
Certified Salaries		4,585	2,786	5,000	2,214
Social Security Contributions		242	322	300	( 22)
Other Employee Benefits		46	44	100	56
Miscellaneous Supplies			275	500	225
Total Instruction		<u>4,873</u>	<u>3,427</u>	<u>5,900</u>	<u>2,473</u>
Vehicle Operation and Maintenance Services					
Motor Fuel		402	458	500	42
Other				2,517	2,517
Total Vehicle Operation and Maintenance Services		<u>402</u>	<u>458</u>	<u>3,017</u>	<u>2,559</u>
Total Expenditures and Transfers		<u>5,275</u>	<u>3,885</u>	<u>8,917</u>	<u>5,032</u>
Receipts Over (Under)					
Expenditures and Transfers	(	523)	1,293		
Unencumbered Cash, Beginning		<u>5,794</u>	<u>5,271</u>		
Unencumbered Cash, Ending		<u>5,271</u>	<u>6,564</u>		

## Food Service Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Student Sales	\$	97,471	92,302	102,878	( 10,576)
Adults and Non-Reimbursable Programs		14,689	13,117	62,294	( 49,177)
Miscellaneous		1,909	408	3,000	( 2,592)
Total Revenue from Local Sources		<u>114,069</u>	<u>105,827</u>	<u>168,172</u>	<u>( 62,345)</u>
Revenue from State Sources					
State Financial Aid		<u>4,145</u>	<u>4,278</u>	<u>3,654</u>	<u>624</u>
Revenue from Federal Sources					
Passed Through State of Kansas		<u>257,507</u>	<u>281,483</u>	<u>241,565</u>	<u>39,918</u>
Operating Transfers					
Transfer from General Fund		<u>51,702</u>	<u>30,000</u>	<u>10,000</u>	<u>20,000</u>
Total Cash Receipts		<u>427,423</u>	<u>421,588</u>	<u>423,391</u>	<u>( 1,803)</u>
Expenditures and Transfers					
Instruction					
Supplies and Materials			<u>266</u>		( 266)
Support Services - Plant Operation and Maintenance					
Non-Certified Salaries		2,000	1,667	3,000	1,333
Social Security Contributions		124	122	200	78
Other Employee Benefits		5	2		( 2)
Water/Sewer Services (Non-Energy)		779	712	1,000	288
Heating		2,340	1,645	3,000	1,355
Electricity		10,424	10,988	12,000	1,012
Other		<u>429</u>			
Total Support Services - Plant Operation and Maintenance		<u>16,101</u>	<u>15,136</u>	<u>19,200</u>	<u>4,064</u>
Operation of Non-Instruction Services					
Other Miscellaneous Purchased Services		<u>18,271</u>			
Food Service Operations					
Non-Certified Salaries		117,444	100,783	129,000	28,217
Group Insurance		21,725	34,775	27,000	( 7,775)
Social Security Contributions		8,297	6,839	9,000	2,161
Other Employee Benefits		7,446	7,846	8,500	654
Other Miscellaneous Purchased Services			20,993	20,000	( 993)
Supplies and Materials		299			
Food and Milk		219,908	226,693	273,597	46,904
Miscellaneous Supplies		11,591	2,203	15,000	12,797
Property ( Equipment & Furnishings)		13,270	11,003	15,000	3,997
Other		<u>6,608</u>	<u>6,864</u>	<u>5,000</u>	<u>( 1,864)</u>
Total Food Service Operations		<u>406,588</u>	<u>417,999</u>	<u>502,097</u>	<u>84,098</u>
Budget Credit Adjustment				<u>39,918</u>	<u>39,918</u>
Total Expenditures and Transfers		<u>440,960</u>	<u>433,401</u>	<u>561,215</u>	<u>127,814</u>
Receipts Over (Under)					
Expenditures and Transfers	(	13,537)	(	11,813)	
Unencumbered Cash, Beginning		<u>111,443</u>	<u>97,906</u>		
Unencumbered Cash, Ending		<u>97,906</u>	<u>86,093</u>		

Unified School District No. 461  
Professional Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$	151		151
Operating Transfers				
Transfer from Supplemental General Fund	7,435	7,568	7,569	( 1)
Total Cash Receipts	<u>7,435</u>	<u>7,719</u>	<u>7,569</u>	<u>150</u>
Expenditures and Transfers				
Support Services - Instructional Staff				
Certified Salaries	4,800	1,388		( 1,388)
Non-Certified Salaries			3,500	3,500
Social Security Contributions	367	106	225	119
Other Employee Benefits	19	1		( 1)
Purchased Professional and Technical Services			550	550
Other Purchased Services	1,964	9,378	8,280	( 1,098)
Other Miscellaneous Purchased Services	275			
Miscellaneous Supplies	114		400	400
Other	30		50	50
Total Expenditures and Transfers	<u>7,569</u>	<u>10,873</u>	<u>13,005</u>	<u>2,132</u>
Receipts Over (Under)				
Expenditures and Transfers	( 134)	( 3,154)		
Unencumbered Cash, Beginning	<u>5,571</u>	<u>5,437</u>		
Unencumbered Cash, Ending	<u>5,437</u>	<u>2,283</u>		

Unified School District No. 461  
Parent Education Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Operating Transfers				
Transfer from Supplemental General Fund	\$	4,500		4,000
Total Cash Receipts		4,500		4,000
Expenditures and Transfers				
Support Services - Students				
LEA Payments to COOP (Local Share)		4,400		4,400
Total Expenditures and Transfers		4,400		4,400
Receipts Over (Under)				
Expenditures and Transfers		100		
Unencumbered Cash, Beginning		300	400	
Unencumbered Cash, Ending		400	400	

## Special Education Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$		523	523
Operating Transfers				
Transfer from General Fund		581,025	862,498	871,385 ( 8,887)
Transfer from Supplemental General Fund		152,934		
Total Operating Transfers		733,959	862,498	871,385 ( 8,887)
Total Cash Receipts		733,959	863,021	871,385 ( 8,364)
Expenditures and Transfers				
Instruction				
Certified Salaries		6,009	8,550	7,000 ( 1,550)
Social Security Contributions		460	654	500 ( 154)
Other Employee Benefits		15	8	( 8)
LEA Payments to COOP (Local Share)		242,881	276,737	274,214 ( 2,523)
LEA Payments to COOP (Flowthrough)		507,599	565,554	634,202 68,648
Other Miscellaneous Purchased Services		12	607	( 607)
General Supplies and Materials		11	162	3,200 3,038
Miscellaneous Supplies		2,974	3,826	( 3,826)
Property ( Equipment & Furnishings)			337	1,000 663
Other		325	644	( 644)
Total Instruction		760,286	857,079	920,116 63,037
Vehicle Operation Services				
Non-Certified Salaries		3,216	3,118	3,300 182
Social Security Contributions		235	238	250 12
Other Employee Benefits		8	3	1,300 1,297
Insurance Services		1,218	1,194	3,000 1,806
Motor Fuel		1,896	2,047	( 2,047)
Total Vehicle Operation Services		6,573	6,600	7,850 1,250
Total Expenditures and Transfers		766,859	863,679	927,966 64,287
Receipts Over (Under)				
Expenditures and Transfers	(	32,900)	( 658)	
Unencumbered Cash, Beginning		89,483	56,583	
Unencumbered Cash, Ending		56,583	55,925	

Unified School District No. 461  
Vocational Education Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	\$ 537			
Revenue from Federal Sources				
Passed Through State of Kansas	3,150	2,691		2,691
Operating Transfers				
Transfer from General Fund	224,993	143,001	164,008	( 21,007)
Transfer from Supplemental General Fund	13,991	65,981	65,981	
Total Operating Transfers	238,984	208,982	229,989	( 21,007)
Total Cash Receipts	242,671	211,673	229,989	( 18,316)
Expenditures and Transfers				
Instruction				
Certified Salaries	174,547	154,181	175,000	20,819
Group Insurance	16,102	16,462	20,000	3,538
Social Security Contributions	13,040	11,437	13,000	1,563
Other Employee Benefits	450	143	500	357
Textbooks	1,107	10	5,736	5,726
Technology Supplies			5,000	5,000
Property ( Equipment & Furnishings)	3,470	19,000	40,000	21,000
Equipment	3,650	13,439		( 13,439)
Other			5,000	5,000
Total Instruction	212,366	214,672	264,236	49,564
Budget Credit Adjustment			2,691	2,691
Total Expenditures and Transfers	212,366	214,672	266,927	52,255
Receipts Over (Under)				
Expenditures and Transfers	30,305	( 2,999)		
Unencumbered Cash, Beginning	4,478	34,783		
Unencumbered Cash, Ending	34,783	31,784		

Unified School District No. 461  
KPERs Special Retirement Contribution Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
Revenue from State Sources				
Other State Aid	\$	471,887	482,289	563,603
Total Cash Receipts		<u>471,887</u>	<u>482,289</u>	<u>563,603</u>
Expenditures and Transfers				
Instruction				
Employee Benefits		262,636	180,289	372,543
Support Services - Students				
Employee Benefits		18,675	12,819	26,489
Support Services - Instructional Staff				
Employee Benefits		11,920	8,183	16,908
Support Services - General Administration				
Employee Benefits		15,099	10,365	21,416
Support Services - School Administration				
Employee Benefits		39,733	27,275	56,360
Support Services - Plant Operation and Maintenance				
Employee Benefits		25,032	17,183	35,508
Student Transportation Services				
Employee Benefits		3,973	2,728	5,635
Support Services - Business				
Employee Benefits		8,344	5,728	11,837
Food Service Operations				
Employee Benefits		11,920	8,183	16,907
Total Expenditures and Transfers		<u>397,332</u>	<u>272,753</u>	<u>563,603</u>
Receipts Over (Under)				
Expenditures and Transfers		74,555	209,536	
Unencumbered Cash, Beginning	(	167,244)	(	209,536)
Beginning Balance Adjustment	(	116,847)		
Unencumbered Cash, Ending	(	<u>209,536</u>		

Unified School District No. 461  
 Contingency Reserve Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Support Services - Plant Operation and Maintenance		
Equipment		51,036
Fund Transfers		
Supplemental General	39,982	
Total Expenditures and Transfers	39,982	51,036
Receipts Over (Under)		
Expenditures and Transfers	( 39,982)	( 51,036)
Unencumbered Cash, Beginning	270,390	230,408
Unencumbered Cash, Ending	230,408	179,372



Unified School District No. 461  
Recreation Commission Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	\$ 47,134	47,706	49,730	( 2,024)
Delinquent Taxes	1,110	1,744	2,749	( 1,005)
Motor Vehicle Tax			5,615	( 5,615)
Revenue in Lieu of Taxes			324	( 324)
Total Revenue from Local Sources	<u>48,244</u>	<u>49,450</u>	<u>58,418</u>	<u>( 8,968)</u>
Revenue from County Sources				
Motor Vehicle Tax	5,717	5,626		5,626
Recreational Vehicle Tax	129	116	128	( 12)
Revenue in Lieu of Taxes	311	137		137
Total Revenue from County Sources	<u>6,157</u>	<u>5,879</u>	<u>128</u>	<u>5,751</u>
Total Cash Receipts	<u>54,401</u>	<u>55,329</u>	<u>58,546</u>	<u>( 3,217)</u>
Expenditures and Transfers				
Community Services Operations				
Other	58,000	58,000	58,000	
Total Expenditures and Transfers	<u>58,000</u>	<u>58,000</u>	<u>58,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	( 3,599)	( 2,671)		
Unencumbered Cash, Beginning	<u>8,594</u>	<u>4,995</u>		
Unencumbered Cash, Ending	<u>4,995</u>	<u>2,324</u>		

Unified School District No. 461  
Technology Literacy Challenge (Title II-D) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 553	
Total Cash Receipts	<u>553</u>	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	150	
General Supplies and Materials	<u>403</u>	
Total Expenditures and Transfers	<u>553</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 461  
Special Mini-Grants Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	\$ 694	692
Revenue from State Sources		
Supplies and Materials	3,000	1,500
Revenue from Federal Sources		
Passed Through State of Kansas	524	3,001
Total Cash Receipts	4,218	5,193
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	837	
Supplies and Materials		320
General Supplies and Materials	694	245
Miscellaneous Supplies	625	3,000
Equipment	384	
Other		1,780
Total Instruction	2,540	5,345
Support Services - Instructional Staff		
Books and Periodicals		573
Total Expenditures and Transfers	2,540	5,918
Receipts Over (Under)		
Expenditures and Transfers	1,678	( 725)
Unencumbered Cash, Beginning	101	1,779
Unencumbered Cash, Ending	1,779	1,054

Unified School District No. 461  
Low Income ESEA (Title I) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 163,361	161,791
Total Cash Receipts	<u>163,361</u>	<u>161,791</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	68,714	90,335
Non-Certified Salaries	58,321	32,571
Group Insurance	17,433	18,648
Social Security Contributions	9,559	9,031
Other Employee Benefits	322	113
Purchased Professional and Technical Services	9,012	11,093
Total Expenditures and Transfers	<u>163,361</u>	<u>161,791</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 461  
Improving Teacher Quality (Title II-A) Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 46,795	40,752
Total Cash Receipts	<u>46,795</u>	<u>40,752</u>
Expenditures and Transfers		
Instruction		
Certified Salaries	34,977	28,978
Group Insurance	4,620	5,487
Social Security Contributions	2,438	2,210
Other Employee Benefits	80	28
Purchased Professional and Technical Services	394	
Other Purchased Services	4,286	4,049
Total Expenditures and Transfers	<u>46,795</u>	<u>40,752</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	_____	_____
Unencumbered Cash, Ending	=====	=====

Unified School District No. 461  
English Language Acquisition - Title III Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended June 30, 2012  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Passed Through State of Kansas	\$ 44,351	
Total Cash Receipts	<u>44,351</u>	
Expenditures and Transfers		
Instruction		
Certified Salaries	20,225	
Non-Certified Salaries	3,994	
Group Insurance	2,718	
Social Security Contributions	1,456	
Other Employee Benefits	36	
Other Purchased Services	11,924	
General Supplies and Materials	3,998	
Total Expenditures and Transfers	<u>44,351</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended June 30, 2012

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

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts					
Revenue from Local Sources					
Ad Valorem Taxes	\$	232,644	178,068	181,951	( 3,883)
Delinquent Taxes		4,619	7,294	13,570	( 6,276)
Total Revenue from Local Sources		<u>237,263</u>	<u>185,362</u>	<u>195,521</u>	<u>( 10,159)</u>
Revenue from County Sources					
Motor Vehicle Tax		18,469	21,930	27,735	( 5,805)
Recreational Vehicle Tax		422	460	634	( 174)
Revenue in Lieu of Taxes		1,536	508	1,603	( 1,095)
Total Revenue from County Sources		<u>20,427</u>	<u>22,898</u>	<u>29,972</u>	<u>( 7,074)</u>
Revenue from State Sources					
State Financial Aid		129,738	172,151	172,151	
Total Cash Receipts		<u>387,428</u>	<u>380,411</u>	<u>397,644</u>	<u>( 17,233)</u>
Expenditures and Transfers					
Debt Service					
Interest (Coupons)		61,583	52,558	52,577	19
Other Miscellaneous Expenditures				100	100
Redemption of Principal		320,000	330,000	330,000	
Total Expenditures and Transfers		<u>381,583</u>	<u>382,558</u>	<u>382,677</u>	<u>119</u>
Receipts Over (Under)					
Expenditures and Transfers		5,845	( 2,147)		
Unencumbered Cash, Beginning		<u>221,216</u>	<u>227,061</u>		
Unencumbered Cash, Ending		<u>227,061</u>	<u>224,914</u>		

Neodesha, Kansas

District Activity Funds

Statement of Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organization Funds:				
High School:				
Art Honor Society	\$ 338	1,182	1,140	380
Band Club	2,450	7,418	7,668	2,200
Business Ed Club	1,594	1,547	1,235	1,906
Cheer Squad	479	6,596	4,464	2,611
Cheerleaders Jr Hi	2,694	5,814	4,919	3,589
Chorus Club	343	2,867	2,053	1,157
Chorus Scholarship Fund	584	100		684
Class of 2008	797		797	-
Class of 2009	304		304	-
Class of 2010	115		115	-
Class of 2011	21		21	-
Class of 2012	4,779	9,781	14,560	-
Class of 2013	3,490	7,191	4,211	6,470
Class of 2014	207	5,029	1,817	3,419
Class of 2015	242	754	800	196
Class of 2016	276	247		523
Class of 2017		55		55
Dance Team	372	4,253	3,620	1,005
Drama Club	1,487	5,705	5,301	1,891
FBLA	129	1,398	1,420	107
F.C.A.	171	2,726	2,575	322
FCCLA., Jr.	1,377	3,477	3,333	1,521
FCCLA., Sr.	1,274	11,830	11,813	1,291
F.F.A.	1,448	48,856	49,936	368
FFA Scholarship Fund	2,334			2,334
Flag Corp	900			900
Fund-It Program	718			718
Library Club	325	783	232	876
Mass Media	250	50	131	169
National Honor Society	81	1,012	990	103
Neodesha Chess Club	42	966	660	348
Shop Club	1,342	1,703	2,076	969
Stuco, Jr.	1,861		507	1,354
Stuco, Sr.	1,028	5,511	6,117	422
Student Fund Org.	2,713	3,407	2,837	3,283
Weight Room	-			-
Total Student Organizations	<u>36,565</u>	<u>140,258</u>	<u>135,652</u>	<u>41,171</u>
Other Agency Funds:				
Sales Tax	237	8,830	8,961	106
Total Other Agency Funds	<u>237</u>	<u>8,830</u>	<u>8,961</u>	<u>106</u>
Total Agency Funds	<u>36,802</u>	<u>149,088</u>	<u>144,613</u>	<u>41,277</u>



Neodesha, Kansas

District Activity Funds

Statement of Receipts, Expenditures and Unencumbered Cash  
For the Year Ended June 30, 2012

<u>Fund</u>	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Gate Receipts:</u>						
High School:						
Athletics	9,124	38,554	44,355	3,323		3,323
Subtotal Gate Receipts	9,124	38,554	44,355	3,323	-	3,323
<u>Special Projects:</u>						
High School:						
Annual	5,007	5,796	7,300	3,503		3,503
Bluestreak Greenhouse	18,426	9,168	12,021	15,573		15,573
Total High School	23,433	14,964	19,321	19,076	-	19,076
North Lawn Elementary:						
G & W Fund	1,066	831	792	1,105		1,105
Water	40		40	-		-
6th / Prom	544	960	875	629		629
Worlds Fair	309	823	875	257		257
Field	270			270		270
Market	21	500	499	22		22
Other	1,690		67	1,623		1,623
Planner	55			55		55
Picture	9		9	-		-
Pop	1,193	287	189	1,291		1,291
SFA/FS	350	219	224	345		345
Science		1,000		1,000		1,000
Box Tops	797	259	397	659		659
Total North Lawn	6,344	4,879	3,967	7,256	-	7,256
Heller Elementary:						
Amazon	-			-		-
ASD	-			-		-
Box Tops	489	518	259	748		748
G & W Fund	2,258	1,153	1,527	1,884		1,884
Heller Hut	-	500	475	25		25
Other	2,669	3,140	4,030	1,779		1,779
Weekly Reader	474	1,190	1,357	307		307
Total Heller Elementary	5,890	6,501	7,648	4,743	-	4,743
Subtotal Special Projects	35,667	26,344	30,936	31,075	-	31,075
Total District Activity Funds	44,791	64,898	75,291	34,398	-	34,398

Neodesha, Kansas

District Activity Funds

Statement of Receipts, Expenditures and Unencumbered Cash

For the Year Ended June 30, 2012

Total Expenditures per Schedule 1	\$ 9,792,712
Plus Non Budgeted Funds:	
Contingency Reserve	51,036
Title I	161,791
Gate Receipts	44,355
Special Projects	30,936
Improving Teacher Quality	40,752
Special Mini Grants	<u>5,918</u>
Total Expenditures per Statement 1	<u><u>10,127,500</u></u>