

UNIFIED SCHOOL DISTRICT NO. 482
Dighton, Kansas 67839

FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Financial Statements
For the Year Ended June 30, 2012

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statements	1-2
Statement 1	
Summary of Cash Receipts, Expenditures and Unencumbered Cash	3-5
Statement 2	
Summary of Expenditures - Actual and Budget	6-7
Statement 3	
Statement of Cash Receipts and Expenditures - Actual and Budget	
General Funds	8-10
Special Revenue Funds	11-31
Statement 4	
Statement of Cash Receipts and Cash Disbursements - Agency Funds	32
Statement 5	
Statement of Cash Receipts, Expenditures and Unencumbered Cash - District Activity Funds	33-34
Notes to the Financial Statements	35-42
ADDITIONAL INFORMATION	
Schedule 1	
Detailed Schedule of General Fund Expenditures Compared With Appropriations	43-45
Schedule 2	
Schedule of Petty Cash Fund Receipts, Disbursements and Balances	46
Schedule 3	
Graphical Analysis	47-62

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 482
Dighton, Kansas 67839

We have audited the accompanying primary government financial statements of Unified School District No. 482, Dighton, Kansas, as of and for the year ended June 30, 2012, which collectively comprise the basic financial statements of the District's primary government as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The financial statements do not include financial data for the District's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units be reported with the financial data of the District's primary government unless the District also issues financial statements for the financial reporting entity that include the financial data for its component units. The District has not issued such reporting entity financial statements. The effect on the financial statements of the omission of the component units, although not reasonably determinable, is presumed to be material.

As discussed more fully in Note 1, Unified School District No. 482, Dighton, Kansas has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effect on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the omission of the discretely presented component units, as discussed above, and because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 482, Dighton, Kansas as of June 30, 2012, the changes in its financial position, or where applicable, its cash flows for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the primary government of Unified School District No. 482, Dighton, Kansas, as of June 30, 2012 and its cash receipts and expenditures, and budget to actual comparisons for the year then ended, taken as a whole, on the basis of accounting described in Note 1.

The schedules presented as additional information in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The additional schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants

November 12, 2012

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Governmental Type Funds:		
General Funds:		
General Fund	\$ (1.57)	\$ 1,868.60
Supplemental General Fund	149,185.01	1,719.74
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	6,632.03	0.00
At-Risk Fund	21,021.25	0.00
Capital Outlay Fund	496,307.71	452.68
Driver Training Fund	5,299.03	0.00
Food Service Fund	41,003.35	0.00
Professional Development Fund	17,356.47	360.00
Parent Education Fund	13,100.79	93.68
Special Education Fund	110,011.29	0.00
Vocational Education Fund	21,280.55	325.82
Gifts & Grants Fund	19,076.81	0.00
KPERs Special Retirement Fund	(29,266.31)	29,266.31
Contingency Reserve Fund	195,036.32	0.00
Textbook Rental Fund	14,262.47	31.37
Recreation Commission Fund	21,707.13	0.00
Title I Fund	6,253.00	33.02
Title I ARRA Fund	7.50	0.00
Title II Fund	0.68	0.00
REAP Grant Fund	11,627.74	0.00
Title IV Fund	0.44	0.00
Title V Fund	(0.23)	0.00
Character Education Fund	118.00	301.13
District Activity Funds	18,377.63	0.00
Total Primary Government (Excluding Agency Funds-Memorandum Only)	<u>\$ 1,138,397.09</u>	<u>\$ 34,452.35</u>

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

Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance
\$ 1,938,382.62	\$ 1,938,400.55	\$ 1,849.10	\$ 477.15	\$ 2,326.25
586,193.70	534,739.47	202,358.98	26,905.22	229,264.20
48,924.00	46,986.89	8,569.14	0.00	8,569.14
83,000.00	97,799.57	6,221.68	0.00	6,221.68
353,797.73	307,704.92	542,853.20	51,100.22	593,953.42
6,828.00	5,019.11	7,107.92	0.00	7,107.92
177,101.75	167,998.63	50,106.47	0.00	50,106.47
17,672.86	14,896.28	20,493.05	1,500.00	21,993.05
0.00	61.10	13,133.37	0.00	13,133.37
252,086.00	253,618.62	108,478.67	431.11	108,909.78
22,897.53	36,061.39	8,442.51	4,489.68	12,932.19
6,849.05	9,521.42	16,404.44	4,914.00	21,318.44
160,753.62	160,753.62	0.00	0.00	0.00
37,271.95	79,052.00	153,256.27	0.00	153,256.27
11,550.45	6,920.83	18,923.46	5,370.97	24,294.43
41,859.56	41,860.00	21,706.69	0.00	21,706.69
39,340.00	45,626.02	0.00	0.00	0.00
0.00	7.50	0.00	0.00	0.00
11,179.00	11,179.68	0.00	0.00	0.00
23,426.86	34,676.86	377.74	0.00	377.74
(0.44)	0.00	0.00	0.00	0.00
0.23	0.00	0.00	0.00	0.00
1,000.00	1,895.70	(476.57)	1,895.00	1,418.43
130,894.02	136,025.38	13,246.27	0.00	13,246.27
<u>\$ 3,951,008.49</u>	<u>\$ 3,930,805.54</u>	<u>\$ 1,193,052.39</u>	<u>\$ 97,083.35</u>	<u>\$ 1,290,135.74</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary of Cash Receipts, Expenditures and Unencumbered Cash
For the Year Ended June 30, 2012

Balance to be accounted for:	<u>\$ 1,290,135.74</u>
Composition of Cash:	
Petty Cash Account:	
Checking Account - First National Bank, Dighton, Kansas Central Office (Reconciled)	\$ 500.00
Other Board Accounts:	
NOW Account - First National Bank, Dighton, Kansas	81,023.69
Less Outstanding Checks	(63,264.04)
MMA Account - First National Bank, Dighton, Kansas	1,258,629.82
Activity Fund Accounts:	
Checking Account - First National Bank, Dighton, Kansas	
Grade School (Reconciled)	13,659.24
NOW Account - First National Bank, Dighton, Kansas	
High School (Reconciled)	<u>18,541.35</u>
Total Cash	1,309,090.06
Total Agency Funds per Statement 4	<u>(18,954.32)</u>
Total Primary Government	<u>\$ 1,290,135.74</u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Max
Governmental Type Funds:		
General Funds:		
General Fund	\$ 1,998,536.00	\$ (74,844.00)
Supplemental General Fund	669,215.00	(19,151.00)
Special Revenue Funds:		
At-Risk (4 Yr Old) Fund	56,565.00	XXXXXXXXXX
At-Risk Fund	130,884.00	XXXXXXXXXX
Capital Outlay Fund	425,075.00	XXXXXXXXXX
Driver Training Fund	5,050.00	XXXXXXXXXX
Food Service Fund	179,821.00	XXXXXXXXXX
Professional Development Fund	16,748.00	XXXXXXXXXX
Parent Education Fund	7,000.00	XXXXXXXXXX
Special Education Fund	347,607.00	XXXXXXXXXX
Vocational Education Fund	39,685.00	XXXXXXXXXX
KPERs Special Retirement Fund	160,754.00	XXXXXXXXXX
Recreation Commission Fund	41,860.00	XXXXXXXXXX

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

Statement 2

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
\$ 14,708.55	\$ 1,938,400.55	\$ 1,938,400.55	\$ 0.00
0.00	650,064.00	534,739.47	(115,324.53)
0.00	56,565.00	46,986.89	(9,578.11)
0.00	130,884.00	97,799.57	(33,084.43)
0.00	425,075.00	307,704.92	(117,370.08)
0.00	5,050.00	5,019.11	(30.89)
0.00	179,821.00	167,998.63	(11,822.37)
0.00	16,748.00	14,896.28	(1,851.72)
0.00	7,000.00	61.10	(6,938.90)
0.00	347,607.00	253,618.62	(93,988.38)
0.00	39,685.00	36,061.39	(3,623.61)
0.00	160,754.00	160,753.62	(0.38)
0.00	41,860.00	41,860.00	0.00

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 790,617.82	\$ 758,687.00	\$ 31,930.82
Delinquent Tax	3,801.88	4,033.00	(231.12)
Mineral Tax	57,257.37	49,793.00	7,464.37
Local Sources:			
Reimbursements	14,708.55	0.00	14,708.55
State Aid:			
Equalization Aid	819,936.00	858,546.00	(38,610.00)
Special Education Aid	172,086.00	183,413.00	(11,327.00)
Federal Aid:			
Education Jobs Grant	923.00	0.00	923.00
Operating Transfer:			
From Contingency Reserve	<u>79,052.00</u>	<u>79,052.00</u>	<u>0.00</u>
Total Cash Receipts	<u>1,938,382.62</u>	<u>\$ 1,933,524.00</u>	<u>\$ 4,858.62</u>
Expenditures			
Instruction	859,287.40	952,422.00	(93,134.60)
Student Support Services	5,115.00	1,335.00	3,780.00
Instructional Support Staff	75,219.80	71,327.00	3,892.80
General Administration	162,834.87	188,730.00	(25,895.13)
School Administration	134,769.76	129,717.00	5,052.76
Operations & Maintenance	137,704.05	88,248.00	49,456.05
Vehicle Operating Service	132,522.21	126,907.00	5,615.21
Vehicle & Maintenance Service	14,528.81	11,322.00	3,206.81
Operating Transfers	416,418.65	428,528.00	(12,109.35)
Adjustment to Comply with Legal Max	<u> </u>	<u>(74,844.00)</u>	<u>74,844.00</u>
Legal General Fund Budget	1,938,400.55	1,923,692.00	14,708.55
Adjustment for Qualifying Budget Credits	<u> </u>	<u>14,708.55</u>	<u>(14,708.55)</u>
Total Expenditures	<u>1,938,400.55</u>	<u>\$ 1,938,400.55</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(17.93)		
Unencumbered Cash, Beginning	(1.57)		
Prior Year Cancelled Encumbrances	<u>1,868.60</u>		
Unencumbered Cash, Ending	<u>\$ 1,849.10</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 529,236.82	\$ 490,950.00	\$ 38,286.82
Delinquent Tax	3,303.70	2,413.00	890.70
Motor Veh./16-20M Veh. Tax	35,255.08	28,414.00	6,841.08
Recreational Vehicle Tax	725.24	569.00	156.24
Local Sources:			
Other Revenue from Local Sources	17,672.86	0.00	17,672.86
Total Cash Receipts	<u>586,193.70</u>	<u>\$ 522,346.00</u>	<u>\$ 63,847.70</u>
Expenditures			
Instruction:			
Salaries	1,300.01	0.00	1,300.01
Employee Benefits	157,142.28	149,111.00	8,031.28
Other Purchased Services	1,788.17	0.00	1,788.17
Supplies	58,773.59	57,565.00	1,208.59
Property (Equip & Furn)	6,670.27	4,806.00	1,864.27
Other	1,277.40	1,240.00	37.40
Instructional Support Staff:			
Other Purchased Services	2,843.84	0.00	2,843.84
Supplies	1,562.73	0.00	1,562.73
General Administration:			
Employee Benefits	17,602.00	14,432.00	3,170.00
Purchased Professional Services	9,101.54	11,082.00	(1,980.46)
Purchased Property Services	80.00	0.00	80.00
Other Purchased Services	4,000.40	6,485.00	(2,484.60)
Supplies	1,237.97	5,914.00	(4,676.03)
Property (Equip & Furn)	152.78	203.00	(50.22)
Other	239.72	652.00	(412.28)
School Administration:			
Employee Benefits	18,249.08	6,086.00	12,163.08
Purchased Professional Services	951.37	2,599.00	(1,647.63)
Purchased Property Services	383.14	0.00	383.14
Other Purchased Services	5,163.82	4,412.00	751.82
Supplies	1,520.22	1,413.00	107.22
Other	1,345.10	263.00	1,082.10

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SUPPLEMENTAL GENERAL FUND (Cont'd.)
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
Operations & Maintenance:			
Purchased Professional Services	280.16	968.00	(687.84)
Purchased Property Services	45,128.51	29,914.00	15,214.51
Supplies	20,329.70	18,641.00	1,688.70
Heating	13,530.32	37,947.00	(24,416.68)
Electricity	60,082.94	111,577.00	(51,494.06)
Motor Fuel	1,668.59	1,792.00	(123.41)
Property (Equip & Furn)	632.96	196.00	436.96
Other	28.00	79.00	(51.00)
Operating Transfers:			
To At-Risk (4 Yr Old)	19,000.00	25,150.00	(6,150.00)
To At-Risk	43,000.00	64,935.00	(21,935.00)
To Driver Training	3,000.00	1,545.00	1,455.00
To Food Service	10,000.00	0.00	10,000.00
To Professional Development	17,672.86	19,353.00	(1,680.14)
To Special Education	0.00	78,280.00	(78,280.00)
To Vocational Education	9,000.00	12,575.00	(3,575.00)
Adjustment to Comply with Legal Max		(19,151.00)	19,151.00
Total Expenditures	<u>534,739.47</u>	<u>\$ 650,064.00</u>	<u>\$ (115,324.53)</u>
Receipts Over (Under) Expenditures	51,454.23		
Unencumbered Cash, Beginning	149,185.01		
Prior Year Cancelled Encumbrances	<u>1,719.74</u>		
Unencumbered Cash, Ending	<u>\$ 202,358.98</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
AT-RISK (4 YR OLD) FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 7,424.00	\$ 12,000.00	\$ (4,576.00)
Operating Transfers:			
From General	22,500.00	30,720.00	(8,220.00)
From Supplemental General	<u>19,000.00</u>	<u>25,150.00</u>	<u>(6,150.00)</u>
Total Cash Receipts	<u>48,924.00</u>	<u>\$ 67,870.00</u>	<u>\$ (18,946.00)</u>
Expenditures			
Instruction:			
Salaries	43,452.00	51,682.00	(8,230.00)
Employee Benefits	2,841.53	3,928.00	(1,086.47)
Supplies	<u>693.36</u>	<u>955.00</u>	<u>(261.64)</u>
Total Expenditures	<u>46,986.89</u>	<u>\$ 56,565.00</u>	<u>\$ (9,578.11)</u>
Receipts Over (Under) Expenditures	1,937.11		
Unencumbered Cash, Beginning	<u>6,632.03</u>		
Unencumbered Cash, Ending	<u>\$ 8,569.14</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
AT-RISK FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Operating Transfers:			
From General	\$ 40,000.00	\$ 83,430.00	\$ (43,430.00)
From Supplemental General	<u>43,000.00</u>	<u>64,935.00</u>	<u>(21,935.00)</u>
Total Cash Receipts	<u>83,000.00</u>	<u>\$ 148,365.00</u>	<u>\$ (65,365.00)</u>
Expenditures			
Instruction:			
Salaries	88,680.97	113,394.00	(24,713.03)
Employee Benefits	6,659.65	8,618.00	(1,958.35)
Purchased Professional Services	0.00	1,535.00	(1,535.00)
Supplies	<u>2,458.95</u>	<u>7,337.00</u>	<u>(4,878.05)</u>
Total Expenditures	<u>97,799.57</u>	<u>\$ 130,884.00</u>	<u>\$ (33,084.43)</u>
Receipts Over (Under) Expenditures	(14,799.57)		
Unencumbered Cash, Beginning	<u>21,021.25</u>		
Unencumbered Cash, Ending	<u>\$ 6,221.68</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
CAPITAL OUTLAY FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 328,335.31	\$ 317,201.00	\$ 11,134.31
Delinquent Tax	1,707.17	1,625.00	82.17
Motor Veh./16-20M Veh. Tax	17,097.02	14,427.00	2,670.02
Recreational Vehicle Tax	356.54	289.00	67.54
Local Sources:			
Other Revenue from Local Sources	6,301.69	3,101.00	3,200.69
Total Cash Receipts	<u>353,797.73</u>	<u>\$ 336,643.00</u>	<u>\$ 17,154.73</u>
Expenditures			
Instruction:			
Property (Equip & Furn)	100,768.03	4,674.00	96,094.03
Student Support Services:			
Property (Equip & Furn)	0.00	16,836.00	(16,836.00)
Instructional Support Staff:			
Property (Equip & Furn)	938.01	0.00	938.01
General Administration:			
Property (Equip & Furn)	11,558.72	0.00	11,558.72
School Administration:			
Property (Equip & Furn)	2,183.44	853.00	1,330.44
Operations & Maintenance:			
Property (Equip & Furn)	85,536.37	196,958.00	(111,421.63)
Transportation:			
Property (Equip & Furn)	42,008.06	55,279.00	(13,270.94)
Facility Acquis, & Constr, Services:			
Site Improvement	814.33	107,936.00	(107,121.67)
Building Improvements	63,897.96	42,539.00	21,358.96
Total Expenditures	<u>307,704.92</u>	<u>\$ 425,075.00</u>	<u>\$ (117,370.08)</u>
Receipts Over (Under) Expenditures	46,092.81		
Unencumbered Cash, Beginning	496,307.71		
Prior Year Cancelled Encumbrances	<u>452.68</u>		
Unencumbered Cash, Ending	<u>\$ 542,853.20</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
DRIVER TRAINING FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 2,700.00	\$ 1,854.00	\$ 846.00
State Aid:			
State Safety Aid	1,128.00	888.00	240.00
Operating Transfer:			
From Supplemental General	<u>3,000.00</u>	<u>1,545.00</u>	<u>1,455.00</u>
Total Cash Receipts	<u>6,828.00</u>	<u>\$ 4,287.00</u>	<u>\$ 2,541.00</u>
Expenditures			
Instruction:			
Salaries	4,655.00	5,000.00	(345.00)
Employee Benefits	356.11	0.00	356.11
Other	<u>8.00</u>	<u>50.00</u>	<u>(42.00)</u>
Total Expenditures	<u>5,019.11</u>	<u>\$ 5,050.00</u>	<u>\$ (30.89)</u>
Receipts Over (Under) Expenditures	1,808.89		
Unencumbered Cash, Beginning	<u>5,299.03</u>		
Unencumbered Cash, Ending	<u>\$ 7,107.92</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
FOOD SERVICE FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Interest on Idle Funds	\$ 1,076.65	\$ 1,584.00	\$ (507.35)
Food Sales	54,593.97	53,168.00	1,425.97
Miscellaneous	8,632.67	2,412.00	6,220.67
State Aid:			
State Food Assistance	1,361.36	1,064.00	297.36
Federal Aid:			
Child Nutrition Program	48,876.40	48,232.00	644.40
Operating Transfers:			
From General	52,560.70	38,308.00	14,252.70
From Supplemental General	10,000.00	0.00	10,000.00
Total Cash Receipts	<u>177,101.75</u>	<u>\$ 144,768.00</u>	<u>\$ 32,333.75</u>
Expenditures			
Food Service Operation:			
Salaries	59,226.51	51,876.00	7,350.51
Employee Benefits	4,209.45	3,943.00	266.45
Other Purchased Services	607.97	1,123.00	(515.03)
Food & Supplies	103,733.50	121,886.00	(18,152.50)
Property (Equip & Furn)	221.20	993.00	(771.80)
Total Expenditures	<u>167,998.63</u>	<u>\$ 179,821.00</u>	<u>\$ (11,822.37)</u>
Receipts Over (Under) Expenditures	9,103.12		
Unencumbered Cash, Beginning	<u>41,003.35</u>		
Unencumbered Cash, Ending	<u>\$ 50,106.47</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Operating Transfers:			
From General	\$ 0.00	\$ 20,330.00	\$ (20,330.00)
From Supplemental General	<u>17,672.86</u>	<u>19,353.00</u>	<u>(1,680.14)</u>
Total Cash Receipts	<u>17,672.86</u>	<u>\$ 39,683.00</u>	<u>\$ (22,010.14)</u>
Expenditures			
Instructional Support Staff:			
Purchased Professional Services	13,781.32	13,703.00	78.32
Other Purchased Services	775.87	146.00	629.87
Supplies	247.63	340.00	(92.37)
Property (Equip & Furn)	0.00	297.00	(297.00)
Other	<u>91.46</u>	<u>2,262.00</u>	<u>(2,170.54)</u>
Total Expenditures	<u>14,896.28</u>	<u>\$ 16,748.00</u>	<u>\$ (1,851.72)</u>
Receipts Over (Under) Expenditures	2,776.58		
Unencumbered Cash, Beginning	17,356.47		
Prior Year Cancelled Encumbrances	<u>360.00</u>		
Unencumbered Cash, Ending	<u>\$ 20,493.05</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
PARENT EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Cash Receipts			
None	\$ 0.00	\$ 0.00	\$ 0.00
Total Cash Receipts	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures			
Instruction:			
Supplies	<u>61.10</u>	<u>7,000.00</u>	<u>(6,938.90)</u>
Total Expenditures	<u>61.10</u>	<u>\$ 7,000.00</u>	<u>\$ (6,938.90)</u>
Receipts Over (Under) Expenditures	(61.10)		
Unencumbered Cash, Beginning	13,100.79		
Prior Year Cancelled Encumbrances	<u>93.68</u>		
Unencumbered Cash, Ending	<u>\$ 13,133.37</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
SPECIAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 0.00	\$ 450.00	\$ (450.00)
Operating Transfers:			
From General	252,086.00	220,740.00	31,346.00
From Supplemental General	<u>0.00</u>	<u>78,280.00</u>	<u>(78,280.00)</u>
Total Cash Receipts	<u>252,086.00</u>	<u>\$ 299,470.00</u>	<u>\$ (47,384.00)</u>
Expenditures			
Instruction:			
Purchased Professional Services	0.00	770.00	(770.00)
Other Purchased Services			
Assessment	80,315.96	80,316.00	(0.04)
Flow-thru	172,086.00	183,413.00	(11,327.00)
Supplies	501.01	70.00	431.01
Property (Equip & Furn)	43.99	0.00	43.99
Other	661.96	40,052.00	(39,390.04)
Student Support Services:			
Purchased Professional Services	0.00	2,796.00	(2,796.00)
Other Purchased Services	9.70	140.00	(130.30)
Other	0.00	40,000.00	(40,000.00)
Vehicle Operating Services:			
Motor Fuel	<u>0.00</u>	<u>50.00</u>	<u>(50.00)</u>
Total Expenditures	<u>253,618.62</u>	<u>\$ 347,607.00</u>	<u>\$ (93,988.38)</u>
Receipts Over (Under) Expenditures	(1,532.62)		
Unencumbered Cash, Beginning	<u>110,011.29</u>		
Unencumbered Cash, Ending	<u>\$ 108,478.67</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
VOCATIONAL EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Local Sources:			
Other Revenue from Local Sources	\$ 1,897.53	\$ 0.00	\$ 1,897.53
Operating Transfers:			
From General	12,000.00	35,000.00	(23,000.00)
From Supplemental General	<u>9,000.00</u>	<u>12,575.00</u>	<u>(3,575.00)</u>
Total Cash Receipts	<u>22,897.53</u>	<u>\$ 47,575.00</u>	<u>\$ (24,677.47)</u>
Expenditures			
Instruction:			
Salaries	25,921.26	25,809.00	112.26
Employee Benefits	1,666.35	1,962.00	(295.65)
Purchased Professional Services	345.00	0.00	345.00
Other Purchased Services	1,076.53	313.00	763.53
Supplies	6,429.76	1,878.00	4,551.76
Property (Equip & Furn)	0.00	168.00	(168.00)
Other	<u>622.49</u>	<u>9,555.00</u>	<u>(8,932.51)</u>
Total Expenditures	<u>36,061.39</u>	<u>\$ 39,685.00</u>	<u>\$ (3,623.61)</u>
Receipts Over (Under) Expenditures	(13,163.86)		
Unencumbered Cash, Beginning	21,280.55		
Prior Year Cancelled Encumbrances	<u>325.82</u>		
Unencumbered Cash, Ending	<u>\$ 8,442.51</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
GIFTS & GRANTS FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Other Revenue from Local Sources	<u>\$ 6,849.05</u>
Total Cash Receipts	<u>6,849.05</u>
Expenditures	
Instruction:	
Supplies	1,057.61
Property (Equip & Furn)	6,914.00
Other	257.56
Student Support Services:	
Other Purchased Services	63.00
Instructional Support Staff:	
Purchased Professional Services	957.89
Supplies	35.24
Other	116.96
Operations & Maintenance:	
Supplies	<u>119.16</u>
Total Expenditures	<u>9,521.42</u>
Receipts Over (Under) Expenditures	(2,672.37)
Unencumbered Cash, Beginning	<u>19,076.81</u>
Unencumbered Cash, Ending	<u><u>\$ 16,404.44</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
KPERs SPECIAL RETIREMENT FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
State Aid:			
KPERs	\$ 160,753.62	\$ 160,754.00	\$ (0.38)
Total Cash Receipts	<u>160,753.62</u>	<u>\$ 160,754.00</u>	<u>\$ (0.38)</u>
Expenditures			
Instruction:			
Employee Benefits	112,467.82	119,317.00	(6,849.18)
Student Support Services:			
Employee Benefits	248.60	0.00	248.60
Instructional Support Staff:			
Employee Benefits	7,033.24	1,533.00	5,500.24
General Administration:			
Employee Benefits	12,715.30	19,150.00	(6,434.70)
School Administration:			
Employee Benefits	12,353.48	8,932.00	3,421.48
Operations & Maintenance:			
Employee Benefits	10,546.05	10,549.00	(2.95)
Student Transportation Services:			
Employee Benefits	4.97	0.00	4.97
Food Service:			
Employee Benefits	<u>5,384.16</u>	<u>1,273.00</u>	<u>4,111.16</u>
Total Expenditures	<u>160,753.62</u>	<u>\$ 160,754.00</u>	<u>\$ (0.38)</u>
Receipts Over (Under) Expenditures	0.00		
Unencumbered Cash, Beginning	(29,266.31)		
Prior Year Cancelled Encumbrances	<u>29,266.31</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
CONTINGENCY RESERVE FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Operating Transfer:	
From General	<u>\$ 37,271.95</u>
Total Cash Receipts	<u>37,271.95</u>
Expenditures	
Operating Transfer:	
To General	<u>79,052.00</u>
Total Expenditures	<u>79,052.00</u>
Receipts Over (Under) Expenditures	(41,780.05)
Unencumbered Cash, Beginning	<u>195,036.32</u>
Unencumbered Cash, Ending	<u><u>\$ 153,256.27</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TEXTBOOK RENTAL FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Rental Fees & Books	<u>\$ 11,550.45</u>
Total Cash Receipts	<u>11,550.45</u>
Expenditures	
Instruction:	
Supplies	<u>6,920.83</u>
Total Expenditures	<u>6,920.83</u>
Receipts Over (Under) Expenditures	4,629.62
Unencumbered Cash, Beginning	14,262.47
Prior Year Cancelled Encumbrances	<u>31.37</u>
Unencumbered Cash, Ending	<u><u>\$ 18,923.46</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
RECREATION COMMISSION FUND
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Cash Receipts			
Taxes and Shared Revenue:			
Ad Valorem Property Tax	\$ 39,459.12	\$ 37,366.00	\$ 2,093.12
Delinquent Tax	231.36	199.00	32.36
Motor Veh./16-20M Veh. Tax	2,124.84	1,761.00	363.84
Recreational Vehicle Tax	44.24	35.00	9.24
Total Cash Receipts	<u>41,859.56</u>	<u>\$ 39,361.00</u>	<u>\$ 2,498.56</u>
Expenditures			
Community Service Operations	<u>41,860.00</u>	<u>41,860.00</u>	<u>0.00</u>
Total Expenditures	<u>41,860.00</u>	<u>\$ 41,860.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(0.44)		
Unencumbered Cash, Beginning	<u>21,707.13</u>		
Unencumbered Cash, Ending	<u>\$ 21,706.69</u>		

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TITLE I FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 39,340.00</u>
Total Cash Receipts	<u>39,340.00</u>
Expenditures	
Instruction:	
Salaries	41,415.00
Employee Benefits	3,261.76
Supplies	<u>949.26</u>
Total Expenditures	<u>45,626.02</u>
Receipts Over (Under) Expenditures	(6,286.02)
Unencumbered Cash, Beginning	6,253.00
Prior Year Cancelled Encumbrances	<u>33.02</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TITLE I ARRA FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
None	<u>\$ 0.00</u>
Total Cash Receipts	<u>0.00</u>
Expenditures	
Instruction:	
Supplies	<u>7.50</u>
Total Expenditures	<u>7.50</u>
Receipts Over (Under) Expenditures	(7.50)
Unencumbered Cash, Beginning	<u>7.50</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TITLE II FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 11,179.00</u>
Total Cash Receipts	<u>11,179.00</u>
Expenditures	
Instruction:	
Salaries	10,390.71
Employee Benefits	788.56
Supplies	<u>0.41</u>
Total Expenditures	<u>11,179.68</u>
Receipts Over (Under) Expenditures	(0.68)
Unencumbered Cash, Beginning	<u>0.68</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
REAP GRANT FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
US Dept of Education	<u>\$ 23,426.86</u>
Total Cash Receipts	<u>23,426.86</u>
Expenditures	
Instruction:	
Purchased Professional Services	23,805.00
Supplies	10,371.86
Other	<u>500.00</u>
Total Expenditures	<u>34,676.86</u>
Receipts Over (Under) Expenditures	(11,250.00)
Unencumbered Cash, Beginning	<u>11,627.74</u>
Unencumbered Cash, Ending	<u><u>\$ 377.74</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TITLE IV FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Other Revenue from Local Sources	<u>\$ (0.44)</u>
Total Cash Receipts	<u>(0.44)</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	(0.44)
Unencumbered Cash, Beginning	<u>0.44</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
TITLE V FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Local Sources:	
Other Revenue from Local Sources	<u>\$ 0.23</u>
Total Cash Receipts	<u>0.23</u>
Expenditures	
None	<u>0.00</u>
Total Expenditures	<u>0.00</u>
Receipts Over (Under) Expenditures	0.23
Unencumbered Cash, Beginning	<u>(0.23)</u>
Unencumbered Cash, Ending	<u><u>\$ 0.00</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
CHARACTER EDUCATION FUND
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Federal Aid:	
Other Federal Grants Thru State	<u>\$ 1,000.00</u>
Total Cash Receipts	<u>1,000.00</u>
Expenditures	
Instruction:	
Supplies	<u>1,895.70</u>
Total Expenditures	<u>1,895.70</u>
Receipts Over (Under) Expenditures	(895.70)
Unencumbered Cash, Beginning	118.00
Prior Year Cancelled Encumbrances	<u>301.13</u>
Unencumbered Cash, Ending (See Note 3)	<u><u>\$ (476.57)</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 AGENCY FUNDS
 Statement of Cash Receipts and Cash Disbursements
 For the Year Ended June 30, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School:				
Class of 2010	\$ 200.00	\$ 0.00	\$ 200.00	\$ 0.00
Class of 2011	673.40	64.14	291.65	445.89
Class of 2012	6,969.39	1,781.09	8,285.54	464.94
Class of 2013	989.78	23,812.94	22,154.36	2,648.36
Class of 2014	220.00	2,460.85	1,821.21	859.64
Class of 2015	160.00	86.00	1.00	245.00
Class of 2016	70.00	75.00	5.00	140.00
Class of 2017	0.00	80.00	0.00	80.00
Electrathon	1,096.52	5,152.55	5,082.81	1,166.26
Junior High Cheerleaders	295.02	13,717.21	11,295.93	2,716.30
High School Cheerleaders	565.63	8,641.87	8,450.24	757.26
NHS	324.04	570.00	864.48	29.56
STUCO	79.96	2,137.23	2,196.45	20.74
Forensics	1,589.40	965.00	1,824.23	730.17
Dighton Singers	463.89	0.00	463.89	0.00
Junior High Activities	381.78	0.00	381.00	0.78
Instrumental Music	609.89	0.00	609.89	0.00
Vocal Music	314.96	290.00	17.69	587.27
Volleyball	137.50	1,286.00	976.47	447.03
Spanish Club	202.50	18.00	149.00	71.50
FCCLA	927.26	4,117.83	4,085.92	959.17
Football	0.00	1,583.00	1,244.77	338.23
Girls Basketball	35.76	2,367.25	2,286.15	116.86
Track	675.32	227.51	902.83	0.00
Art Club	0.00	114.80	0.00	114.80
Dance Team	0.00	125.41	0.00	125.41
Theatrical	0.00	803.77	0.00	803.77
Total High School	<u>16,982.00</u>	<u>70,477.45</u>	<u>73,590.51</u>	<u>13,868.94</u>
Grade School:				
STUCO	<u>8,429.53</u>	<u>5,609.71</u>	<u>8,953.86</u>	<u>5,085.38</u>
Total Grade School	<u>8,429.53</u>	<u>5,609.71</u>	<u>8,953.86</u>	<u>5,085.38</u>
Total Agency Funds	<u>\$ 25,411.53</u>	<u>\$ 76,087.16</u>	<u>\$ 82,544.37</u>	<u>\$ 18,954.32</u>

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

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
DISTRICT ACTIVITY FUNDS
For the Year Ended June 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts
Gate Receipts:			
High School:			
Athletics	\$ 8,352.95	\$ 0.00	\$ 31,342.51
Band Activities	707.01	0.00	2,987.66
Grade School:			
Activities	<u>7,588.59</u>	<u>0.00</u>	<u>744.81</u>
Total Gate Receipts	<u>16,648.55</u>	<u>0.00</u>	<u>35,074.98</u>
School Projects:			
High School:			
Art	0.00	0.00	485.00
Yearbook	0.00	0.00	7,730.00
FACS	0.00	0.00	1,330.45
Sales Tax	0.03	0.00	3,834.98
Band Fees	0.00	0.00	1,776.39
Library Fees	1,388.59	0.00	1,015.18
Lunch Fees	0.00	0.00	25,637.37
Shop Fees	0.00	0.00	2,996.75
Textbooks	100.00	0.00	5,029.45
Bad Debt	0.00	0.00	401.00
Grade School:			
Band Fees	0.00	0.00	1,089.41
Pictures	0.00	0.00	744.81
Lunch Fees	0.00	0.00	29,603.25
Textbooks	0.00	0.00	6,721.00
Yearbook	240.46	0.00	0.00
At-Risk	<u>0.00</u>	<u>0.00</u>	<u>7,424.00</u>
Total School Projects	<u>1,729.08</u>	<u>0.00</u>	<u>95,819.04</u>
Total District Activity Funds	<u><u>\$ 18,377.63</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 130,894.02</u></u>

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

Statement 5

Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances And Accounts Payable	Ending Cash Balance
\$ 35,497.24	\$ 4,198.22	\$ 0.00	\$ 4,198.22
3,220.53	474.14	0.00	474.14
<u>0.00</u>	<u>8,333.40</u>	<u>0.00</u>	<u>8,333.40</u>
<u>38,717.77</u>	<u>13,005.76</u>	<u>0.00</u>	<u>13,005.76</u>
485.00	0.00	0.00	0.00
7,730.00	0.00	0.00	0.00
1,330.45	0.00	0.00	0.00
3,834.96	0.05	0.00	0.05
1,776.39	0.00	0.00	0.00
2,403.77	0.00	0.00	0.00
25,637.37	0.00	0.00	0.00
2,996.75	0.00	0.00	0.00
5,129.45	0.00	0.00	0.00
401.00	0.00	0.00	0.00
1,089.41	0.00	0.00	0.00
744.81	0.00	0.00	0.00
29,603.25	0.00	0.00	0.00
6,721.00	0.00	0.00	0.00
0.00	240.46	0.00	240.46
<u>7,424.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>97,307.61</u>	<u>240.51</u>	<u>0.00</u>	<u>240.51</u>
<u>\$ 136,025.38</u>	<u>\$ 13,246.27</u>	<u>\$ 0.00</u>	<u>\$ 13,246.27</u>

UNIFIED SCHOOL DISTRICT NO. 482
NOTES TO FINANCIAL STATEMENTS
June 30, 2012

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 482, Dighton, Kansas is a municipal corporation governed by an elected seven member board. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. The Recreation Commission of Unified School District No. 482 oversees the recreational activities of the District and is a component unit. The Recreation Commission can sue and be sued, but acquisition of real property by the commission must be approved by the District. The District levies taxes for the commission and bond issuances must be approved by the District. The primary government financial statements presented do not include the financial data of the component unit of Unified School District No. 482. The financial data of the Recreation Commission is available at the Recreation Commission's office.

B. FUND ACCOUNTING

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

The following types of funds comprise the financial activities of Unified School District No. 482, Dighton, Kansas for the year ended June 30, 2012:

GOVERNMENTAL FUNDS:

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

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

FIDUCIARY FUNDS:

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

C. BASIS OF ACCOUNTING

Statutory Basis of Accounting: The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

C. BASIS OF ACCOUNTING (Cont'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, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of interest bearing checking accounts and money market accounts. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. COMPENSATED ABSENCES

Sick Leave Policy:

Each full-time teacher will begin the school year with 10 days of sick leave. The unused sick leave days may accumulate to a total of 90 days. Sick leave may be used for the teacher's personal illness or injury which requires the teacher to be absent from their teaching duties, or the serious illness or injury or death of a member of the immediate family, the nature of which requires the teacher's presence. Unused sick leave will not be reimbursed except when a teacher, prior to the beginning of the school year, has accumulated the maximum number of leave days permitted by the District, the leave days for the current year shall be credited to the teacher's total available leave. Any days of unused leave which remain beyond the maximum allowed by the District at the end of the school year will be purchased by the District at the rate of \$100.00 per day. This payment was made with the September 2012 paycheck, therefore, the potential liability as of June 30, 2012 is \$825.00

All teachers will be allowed up to 3 days without loss of pay, for personal business during the school year, upon approval of the Superintendent. Unused personal leave will be converted to sick leave at half the time.

F. TOTAL COLUMNS (MEMORANDUM ONLY)

Total Columns on the Summary of Receipts, Expenditures and Unencumbered Cash are captioned "Memorandum Only" to indicate that they are presented only to aid in financial analysis. Interfund eliminations have not been made in the aggregation of this data; and it is, therefore, not comparable to a consolidation.

G. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

H. REIMBURSED EXPENSES

Unified School District No. 482, Dighton, Kansas, records reimbursable expenditures (or expense) in the fund that makes the disbursement and records the reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures (or expenses) are properly offset by the reimbursements.

I. USE OF ESTIMATES

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

Note 2 - BUDGETARY INFORMATION

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

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

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

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

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

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

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

Note 2 - BUDGETARY INFORMATION (Cont'd.)

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

Gifts & Grants Fund	REAP Grant Fund
Contingency Reserve Fund	Title IV Fund
Textbook Rental Fund	Title V Fund
Title I Fund	Character Education Fund
Title I ARRA Fund	District Activity Funds
Title II Fund	

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

Note 3 - COMPLIANCE WITH KANSAS STATUTES

1. Funds on deposit at First National Bank were under secured during the year in violation of K.S.A. 9-1402.

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

The Character Education Fund showed a negative ending unencumbered cash balance of \$476.57 for the year ending June 30, 2012. K.S.A. 10-1116a provides that under certain situations, the fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS AND INVESTMENTS

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

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

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

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

At June 30, 2012 the District's carrying amount of deposits was \$1,309,090.06 and the bank balance was \$1,375,284.40. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$514,620.07 was covered by federal depository insurance and \$860,664.33 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - LONG TERM DEBT

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

Issue	Interest	Date of Issue	Amount of Issue	Date of Final Maturity
Capital Leases Payable:				
Computerized Temperature Control System-EPM	5.25%	8/24/2004	\$ 295,000.00	1/10/2015
2000 MCI DL 3 Bus	4.50%	11/4/2009	128,000.00	11/6/2012
Total Long-Term Debt				

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

	06/30/2013	06/30/2014	06/30/2015
Principal:			
Capital Leases Payable:			
Computerized Temperature Control System-EPM	\$ 33,772.28	\$ 35,560.68	\$ 37,212.74
2000 MCI DL 3 Bus	40,102.10	0.00	0.00
Total Principal	73,874.38	35,560.68	37,212.74
Interest:			
Capital Leases Payable:			
Computerized Temperature Control System-EPM	5,620.28	3,831.88	2,179.82
2000 MCI DL 3 Bus	1,804.59	0.00	0.00
Total Interest	7,424.87	3,831.88	2,179.82
Total Principal and Interest	\$ 81,299.25	\$ 39,392.56	\$ 39,392.56

Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
\$ 138,862.75	\$ 0.00	\$ 32,317.05	\$ 106,545.70	\$ 7,075.51
78,477.31	0.00	38,375.21	40,102.10	3,531.48
<u>\$ 217,340.06</u>	<u>\$ 0.00</u>	<u>\$ 70,692.26</u>	<u>\$ 146,647.80</u>	<u>\$ 10,606.99</u>

Total

\$ 106,545.70
40,102.10

146,647.80

11,631.98
1,804.59

13,436.57

\$ 160,084.37

Note 6 - INTERFUND TRANSACTIONS

From	To	Statutory Authority	Amount
General	At-Risk (4 Yr Old)	K.S.A. 72-6428	\$ 22,500.00
General	At-Risk	K.S.A. 72-6428	40,000.00
General	Food Service	K.S.A. 72-6428	52,560.70
General	Special Education	K.S.A. 72-6428	252,086.00
General	Vocational Education	K.S.A. 72-6428	12,000.00
General	Contingency Reserve	K.S.A. 72-6428	37,271.95
Supplemental General	At-Risk (4 Yr Old)	K.S.A. 72-6433	19,000.00
Supplemental General	At-Risk	K.S.A. 72-6433	43,000.00
Supplemental General	Driver Training	K.S.A. 72-6433	3,000.00
Supplemental General	Professional Development	K.S.A. 72-6433	10,000.00
Supplemental General	Parent Education	K.S.A. 72-6433	17,672.86
Supplemental General	Vocational Education	K.S.A. 72-6433	9,000.00
Contingency Reserve	General	K.S.A. 72-6460	79,052.00

Note 7 - DEFINED BENEFIT PENSION PLAN

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

Funding Policy: K.S.A. 74-4919 establishes the KPERS member-employer contribution rate at 4% for Tier 1 employees and 6% for Tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amounts necessary to achieve the actuarially determined contribution rate. The State of Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. The State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year.

Note 8 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

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

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

Note 9 - OTHER POST EMPLOYMENT BENEFITS

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

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

Note 10 - LEASE COMMITMENTS

Operating Leases:

The District has entered into an operating lease for computer equipment which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2012 rent expenditures were \$10,942.06. These expenditures were made from the Capital Outlay Fund.

Note 11 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 12, 2012, and does not believe any events have occurred which effect the financial statements as presented.

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Detailed Schedule of General Fund Expenditures

Compared with Appropriations

For the Year Ended June 30, 2012

	Current Year		
	Actual	Budget	Variance Over (Under)
Expenditures			
Instruction:			
Salaries	\$ 776,703.58	\$ 834,184.00	\$ (57,480.42)
Employee Benefits	58,106.20	88,534.00	(30,427.80)
Purchased Professional Services	3,525.00	2,339.00	1,186.00
Other Purchased Services	13,476.49	17,211.00	(3,734.51)
Supplies	6,565.93	2,865.00	3,700.93
Other	910.20	7,289.00	(6,378.80)
	<u>859,287.40</u>	<u>952,422.00</u>	<u>(93,134.60)</u>
Student Support Services:			
Other Purchased Services	5,000.00	0.00	5,000.00
Supplies	0.00	1,335.00	(1,335.00)
Other	115.00	0.00	115.00
	<u>5,115.00</u>	<u>1,335.00</u>	<u>3,780.00</u>
Instructional Support Staff:			
Salaries	64,180.63	59,605.00	4,575.63
Employee Benefits	4,536.76	6,090.00	(1,553.24)
Purchased Professional Services	5,895.00	5,469.00	426.00
Other Purchased Services	107.55	0.00	107.55
Supplies	499.86	80.00	419.86
Property (Equip & Furn)	0.00	83.00	(83.00)
	<u>75,219.80</u>	<u>71,327.00</u>	<u>3,892.80</u>
General Administration:			
Salaries	131,011.89	125,559.00	5,452.89
Employee Benefits	13,291.76	11,053.00	2,238.76
Purchased Professional Services	10,958.46	15,704.00	(4,745.54)
Purchased Property Services	40.00	0.00	40.00
Other Purchased Services	5,029.36	34,965.00	(29,935.64)
Supplies	816.11	458.00	358.11
Property (Equip & Furn)	146.40	262.00	(115.60)
Other	1,540.89	729.00	811.89
	<u>162,834.87</u>	<u>188,730.00</u>	<u>(25,895.13)</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS

Detailed Schedule of General Fund Expenditures

Compared with Appropriations

For the Year Ended June 30, 2012

	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
School Administration:			
Salaries	120,180.97	116,981.00	3,199.97
Employee Benefits	9,118.68	8,891.00	227.68
Purchased Professional Services	993.06	0.00	993.06
Other Purchased Services	3,614.69	3,470.00	144.69
Supplies	461.56	375.00	86.56
Other	400.80	0.00	400.80
	<u>134,769.76</u>	<u>129,717.00</u>	<u>5,052.76</u>
Operations & Maintenance:			
Salaries	56,597.22	68,787.00	(12,189.78)
Employee Benefits	3,963.39	5,228.00	(1,264.61)
Purchased Professional Services	120.00	93.00	27.00
Purchased Property Services	23,577.45	4,819.00	18,758.45
Supplies	6,593.48	3,203.00	3,390.48
Heating	9,872.47	3,281.00	6,591.47
Electricity	36,028.59	0.00	36,028.59
Motor Fuel	633.21	198.00	435.21
Property (Equip & Furn)	74.55	2,483.00	(2,408.45)
Other	243.69	156.00	87.69
	<u>137,704.05</u>	<u>88,248.00</u>	<u>49,456.05</u>
Vehicle Operating Services:			
Salaries	23,144.04	23,232.00	(87.96)
Employee Benefits	1,999.98	1,766.00	233.98
Other Purchased Services	81,960.65	81,015.00	945.65
Motor Fuel	25,417.54	20,894.00	4,523.54
	<u>132,522.21</u>	<u>126,907.00</u>	<u>5,615.21</u>
Vehicle & Maintenance Services:			
Salaries	3,000.00	3,000.00	0.00
Purchased Professional Services	189.50	0.00	189.50
Purchased Property Services	5,220.40	1,840.00	3,380.40
Supplies	397.10	657.00	(259.90)
Equipment	4,705.07	5,096.00	(390.93)
Other	1,016.74	729.00	287.74
	<u>14,528.81</u>	<u>11,322.00</u>	<u>3,206.81</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
Detailed Schedule of General Fund Expenditures
Compared with Appropriations
For the Year Ended June 30, 2012

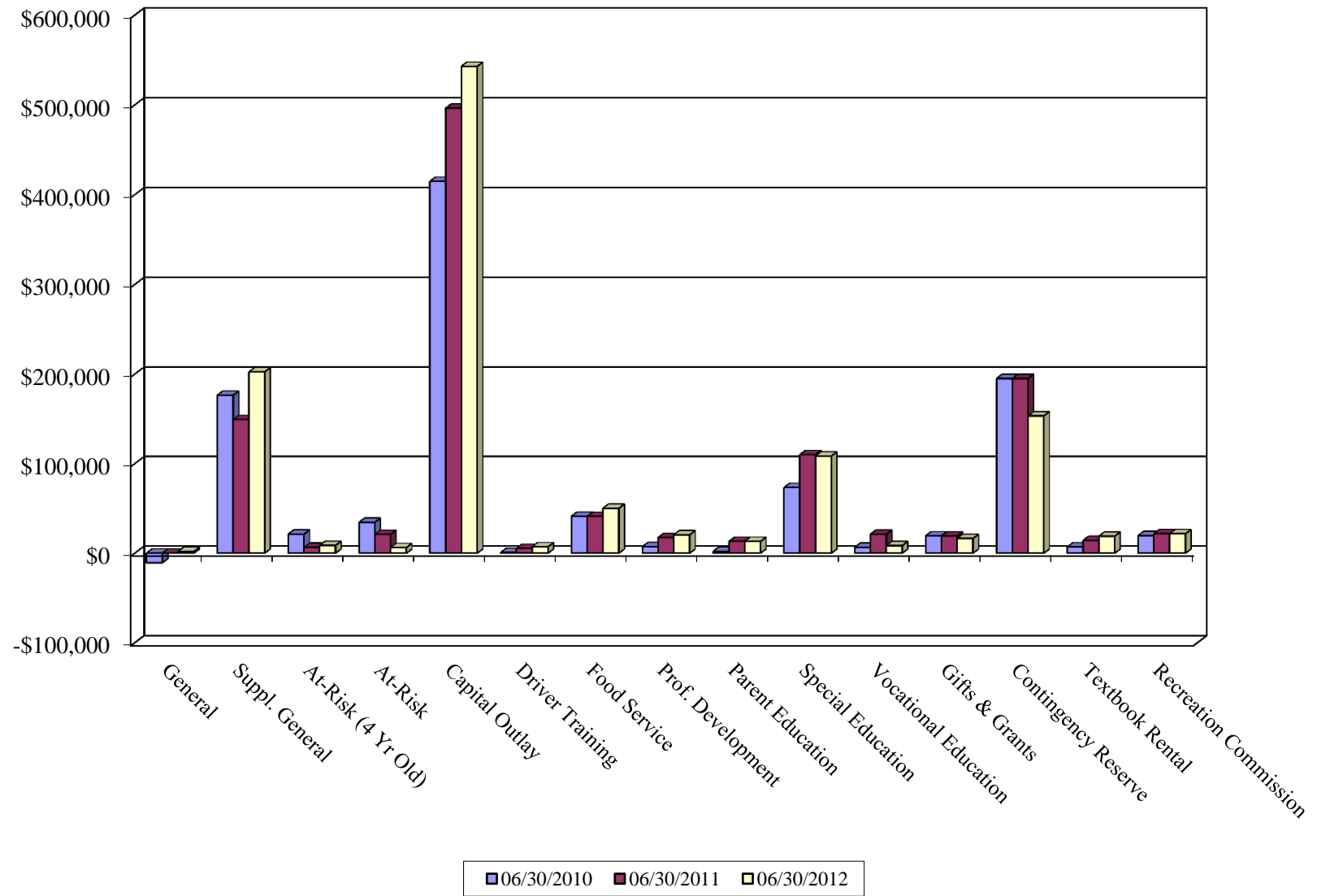
	Current Year		Variance Over (Under)
	Actual	Budget	
Expenditures (Cont'd.)			
Operating Transfers:			
To At-Risk (4 Yr Old)	22,500.00	30,720.00	(8,220.00)
To At-Risk	40,000.00	83,430.00	(43,430.00)
To Food Service	52,560.70	38,308.00	14,252.70
To Professional Development	0.00	20,330.00	(20,330.00)
To Special Education	252,086.00	220,740.00	31,346.00
To Vocational Education	12,000.00	35,000.00	(23,000.00)
To Contingency Reserve	37,271.95	0.00	37,271.95
	<u>416,418.65</u>	<u>428,528.00</u>	<u>(12,109.35)</u>
Adjustment to Comply with Legal Max		<u>(74,844.00)</u>	<u>74,844.00</u>
Legal General Fund Budget	1,938,400.55	1,923,692.00	14,708.55
Adjustment for Qualifying Budget Credits		<u>14,708.55</u>	<u>(14,708.55)</u>
Total Expenditures	<u>\$ 1,938,400.55</u>	<u>\$ 1,938,400.55</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 482, DIGHTON, KANSAS
 OTHER PUBLIC ACTIVITIES
 PETTY CASH FUNDS
 Receipts, Disbursements and Balances

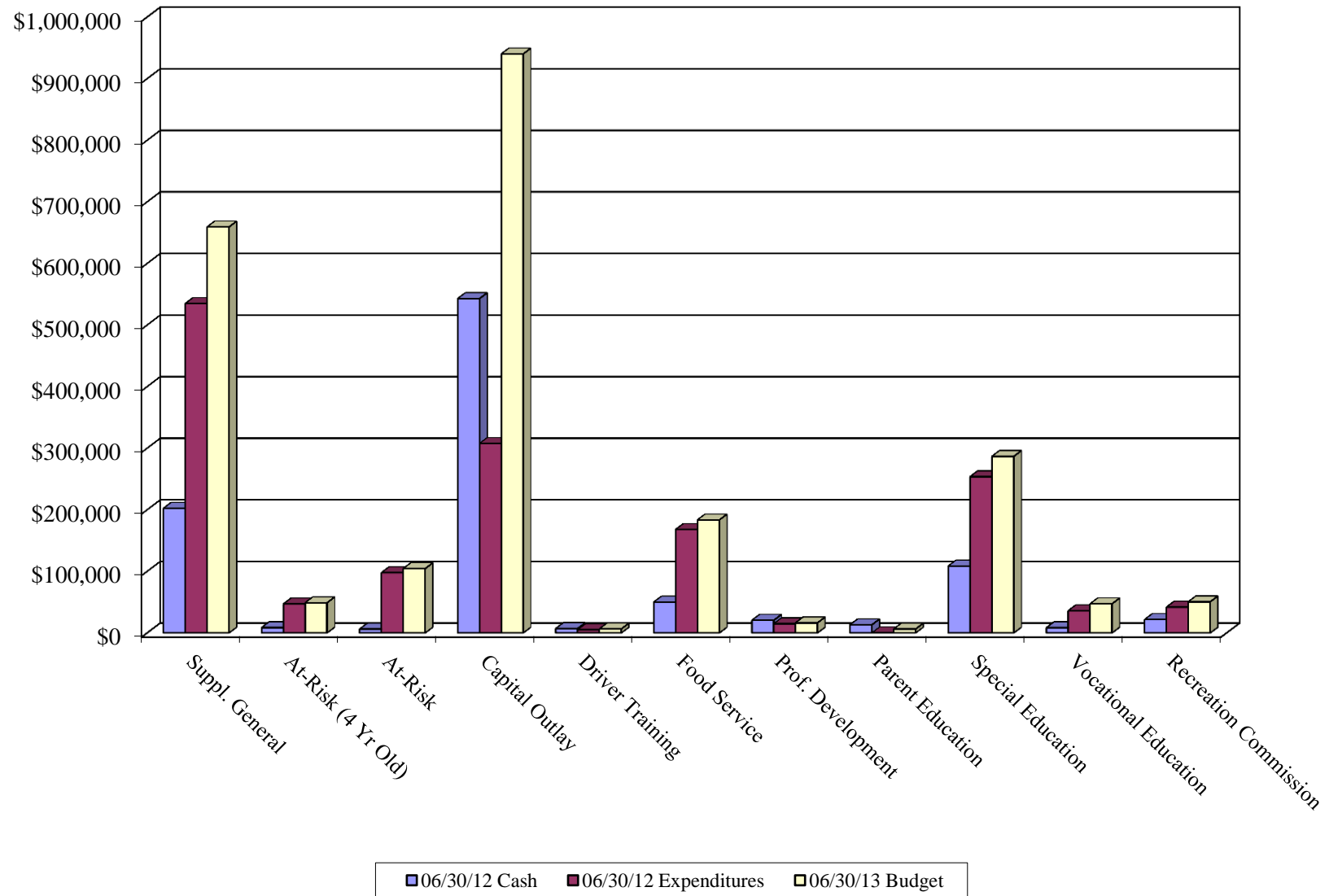
July 1, 2011 to June 30, 2012

	<u>Central Office</u>
Balance to be accounted for 07/01/11	\$ <u>1,048.57</u>
Receipts	
Reimbursements from U.S.D. 482	738.22
Other Reimbursements	<u>69.00</u>
Total Receipts	<u>807.22</u>
Disb., Encumbrances, & Transfers	
Reimbursable Items	<u>1,355.79</u>
Total Disb., Encumbrances, & Transfers	<u>1,355.79</u>
Balance to be accounted for 06/30/12	<u>\$ 500.00</u>
CASH ACCOUNTED FOR:	
Checking Account - First National Bank, Dighton, Kansas:	
Central Office (Reconciled)	<u>\$ 500.00</u>
Total Cash Accounted For	<u>\$ 500.00</u>

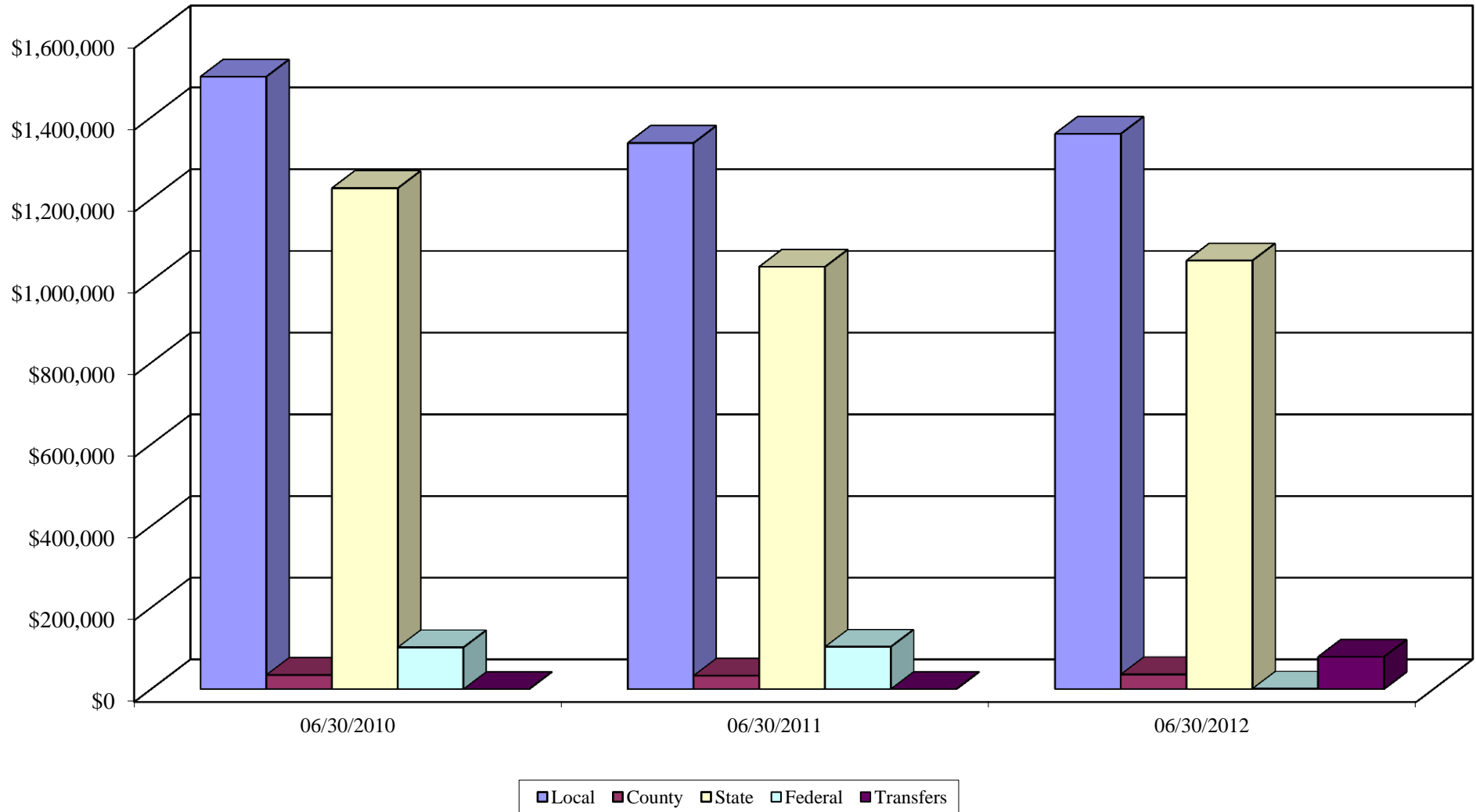
**Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Balances - Selected Funds**



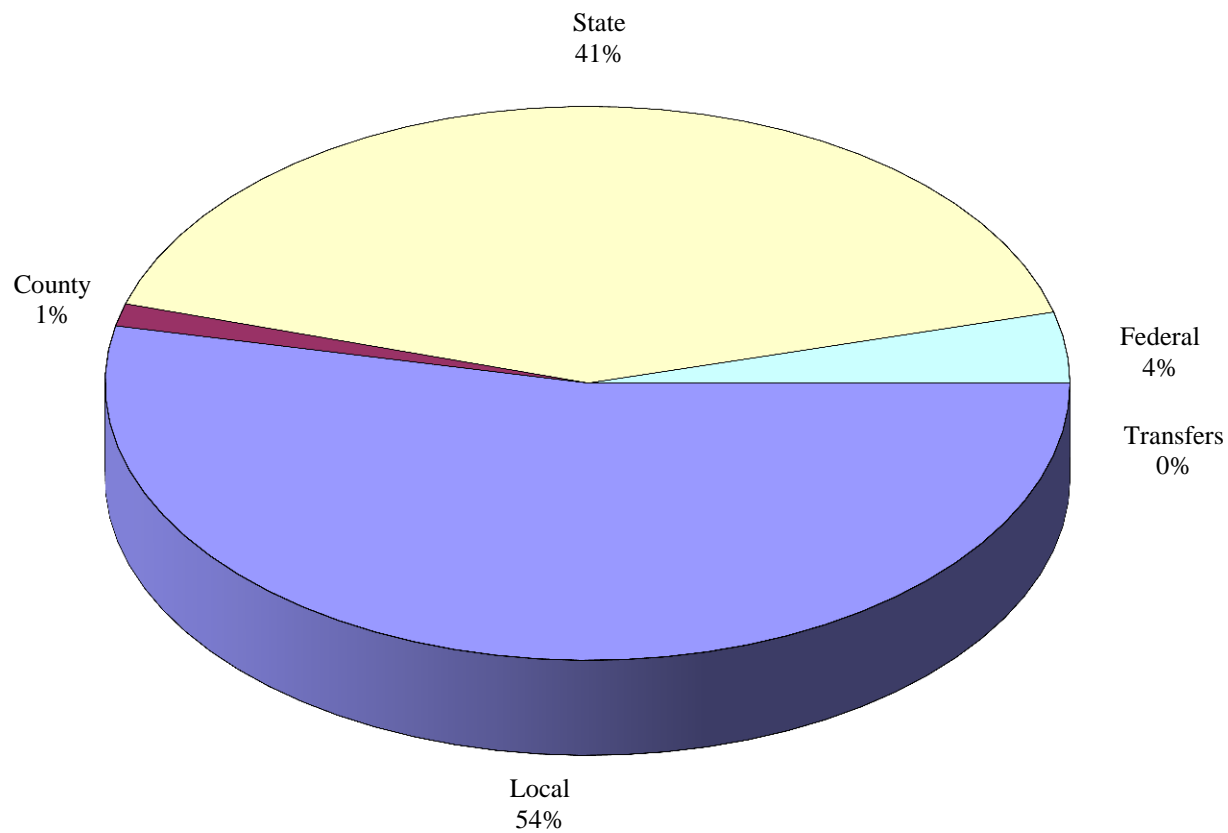
Unified School District No. 482
Dighton, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues

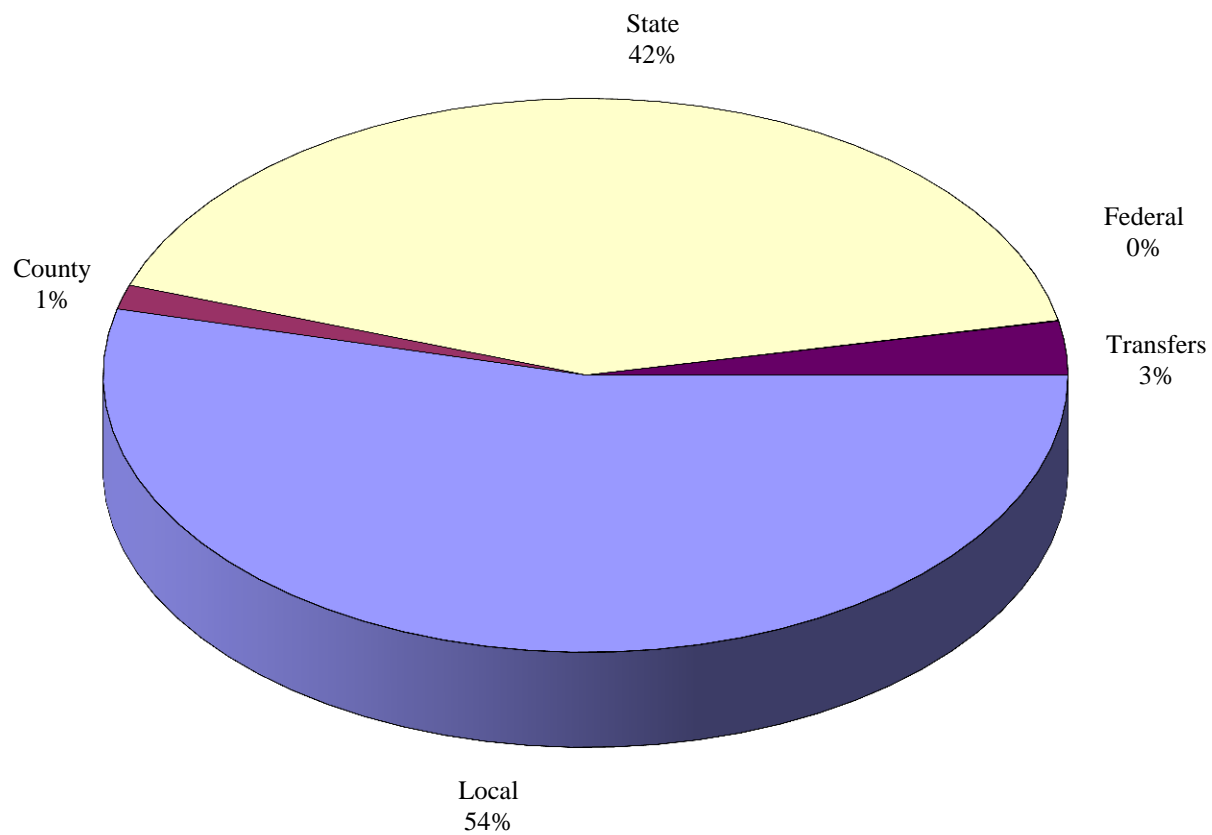


**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues**



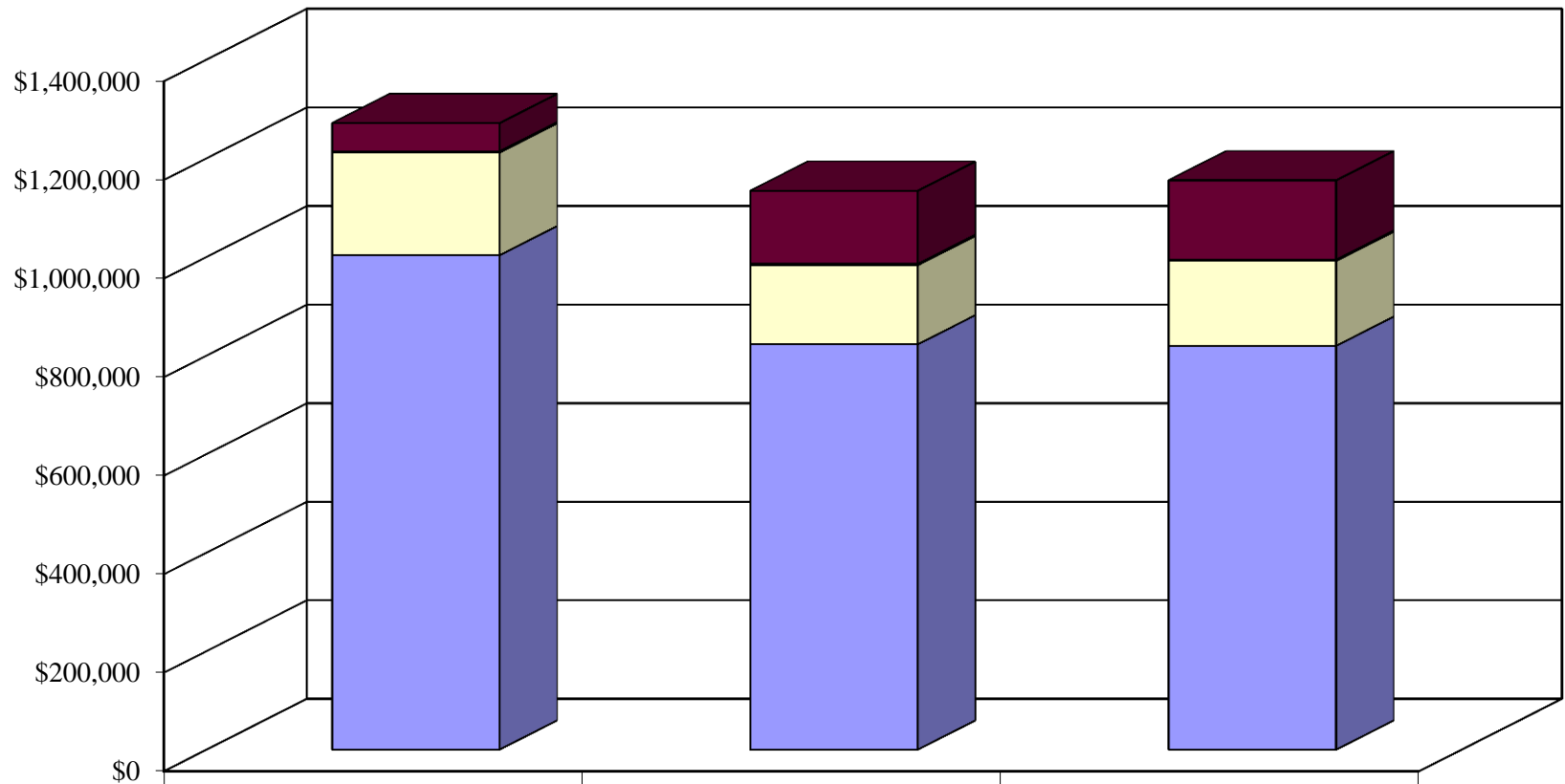
06/30/2011

Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Revenues



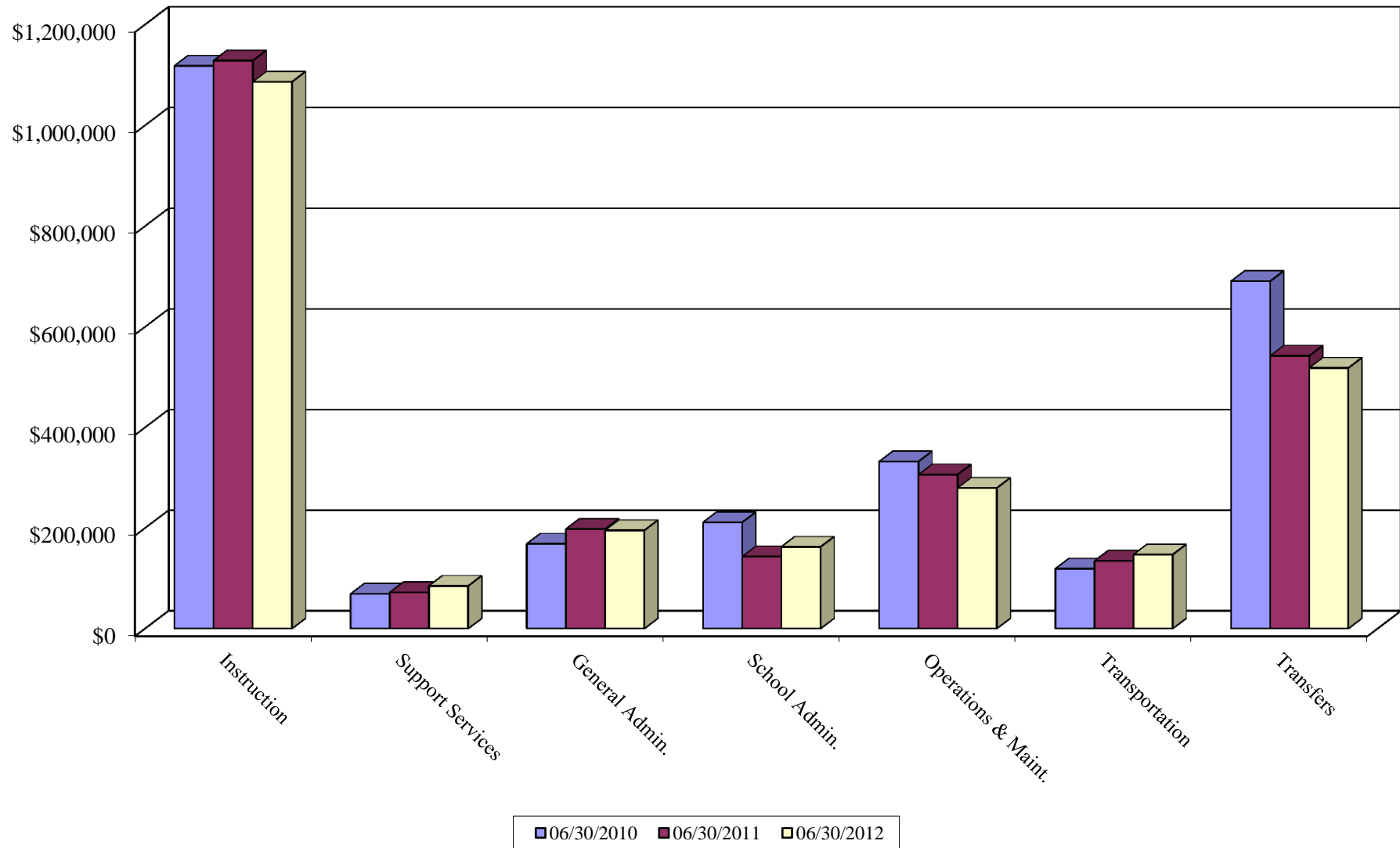
06/30/2012

**Unified School District No. 482
Dighton, Kansas
State Aid**

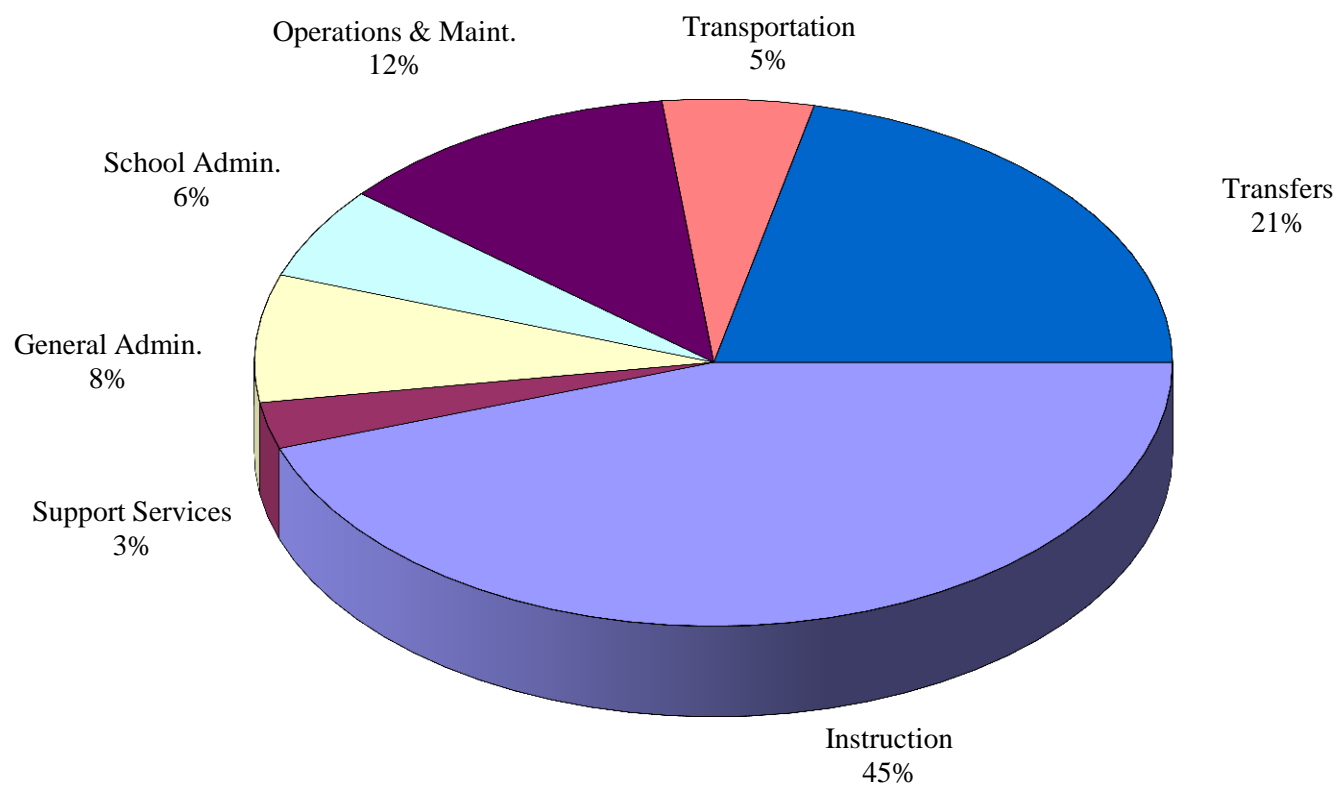


	06/30/2010	06/30/2011	06/30/2012
■ KPERs Special Retirement	56,980	148,082	160,754
□ Prof. Development	603	0	0
■ Food Assistance	1,312	1,322	1,361
□ State Safety	650	1,258	1,128
■ Special Education	208,140	160,573	172,086
■ General	1,003,421	822,808	819,936

**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures**

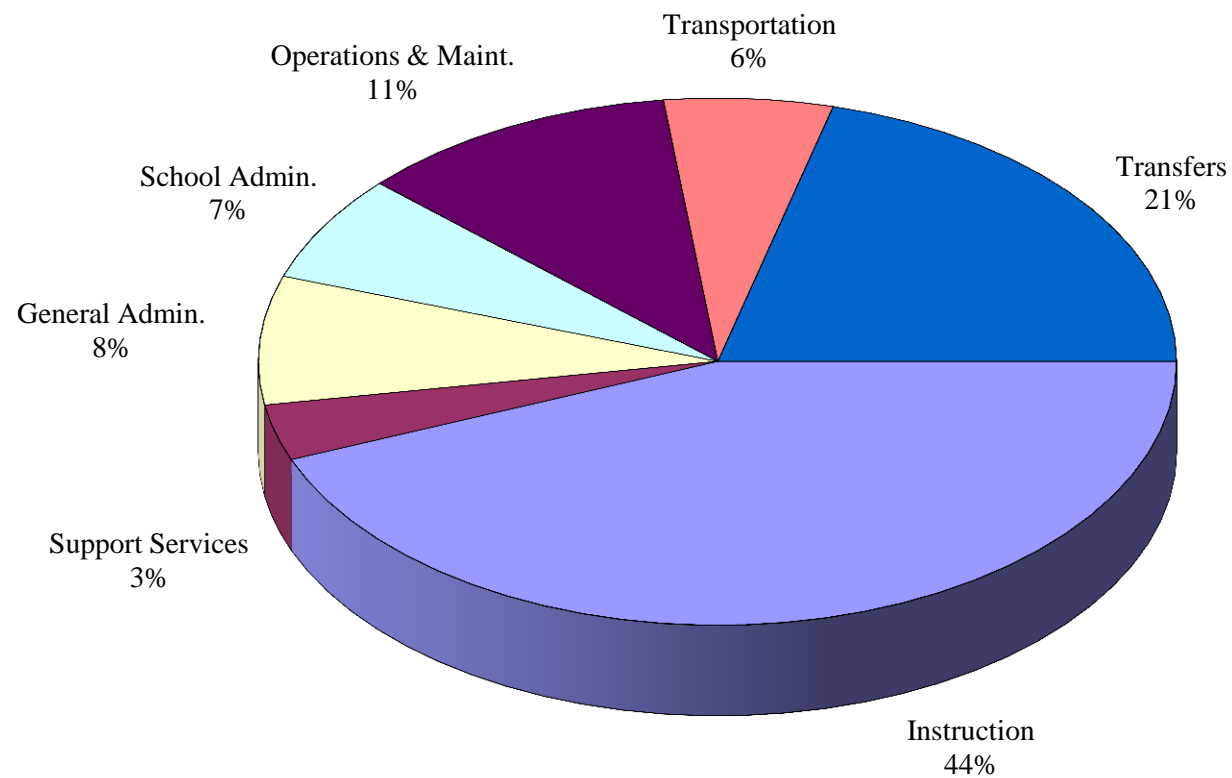


Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



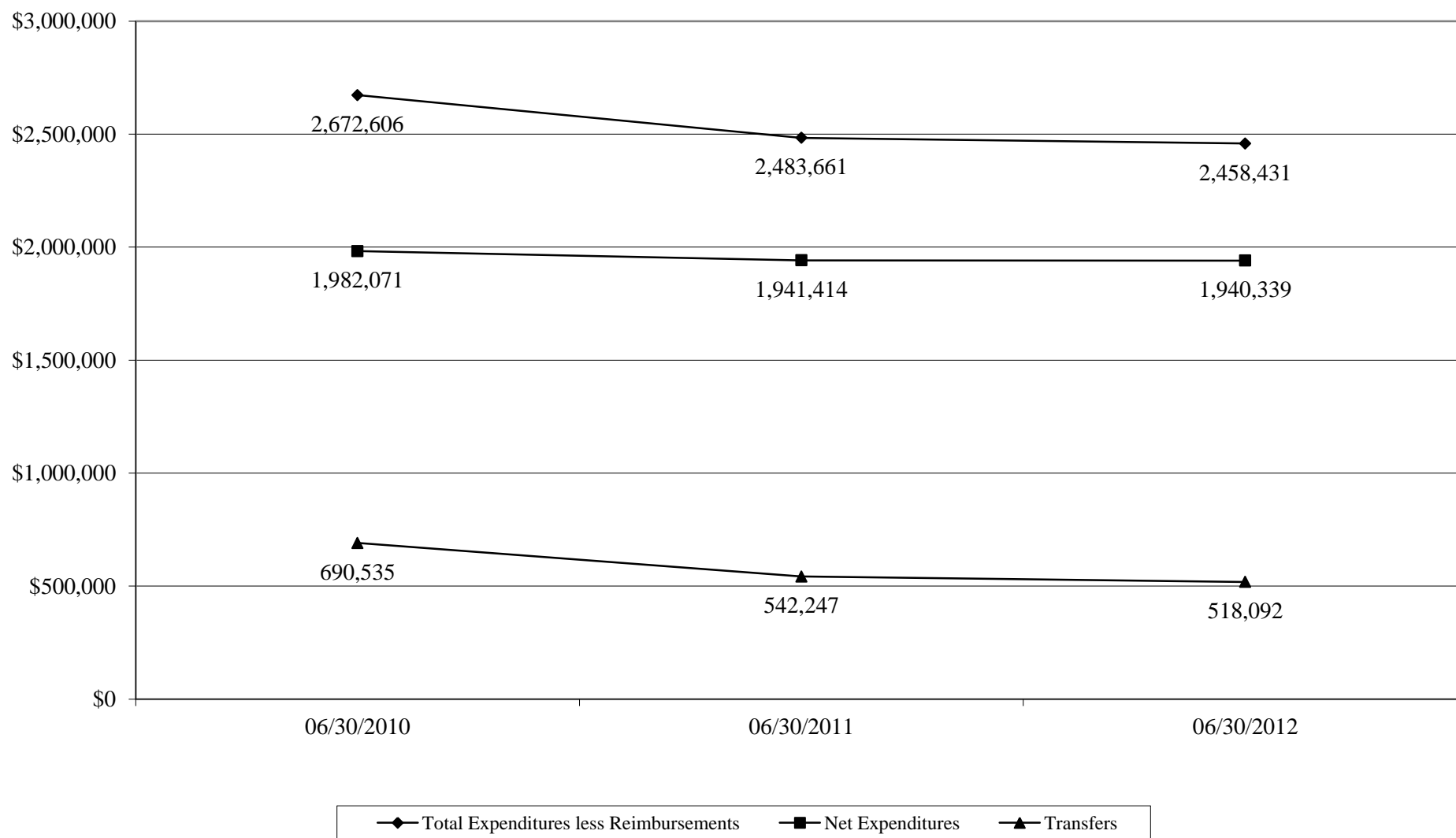
06/30/2011

**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures**

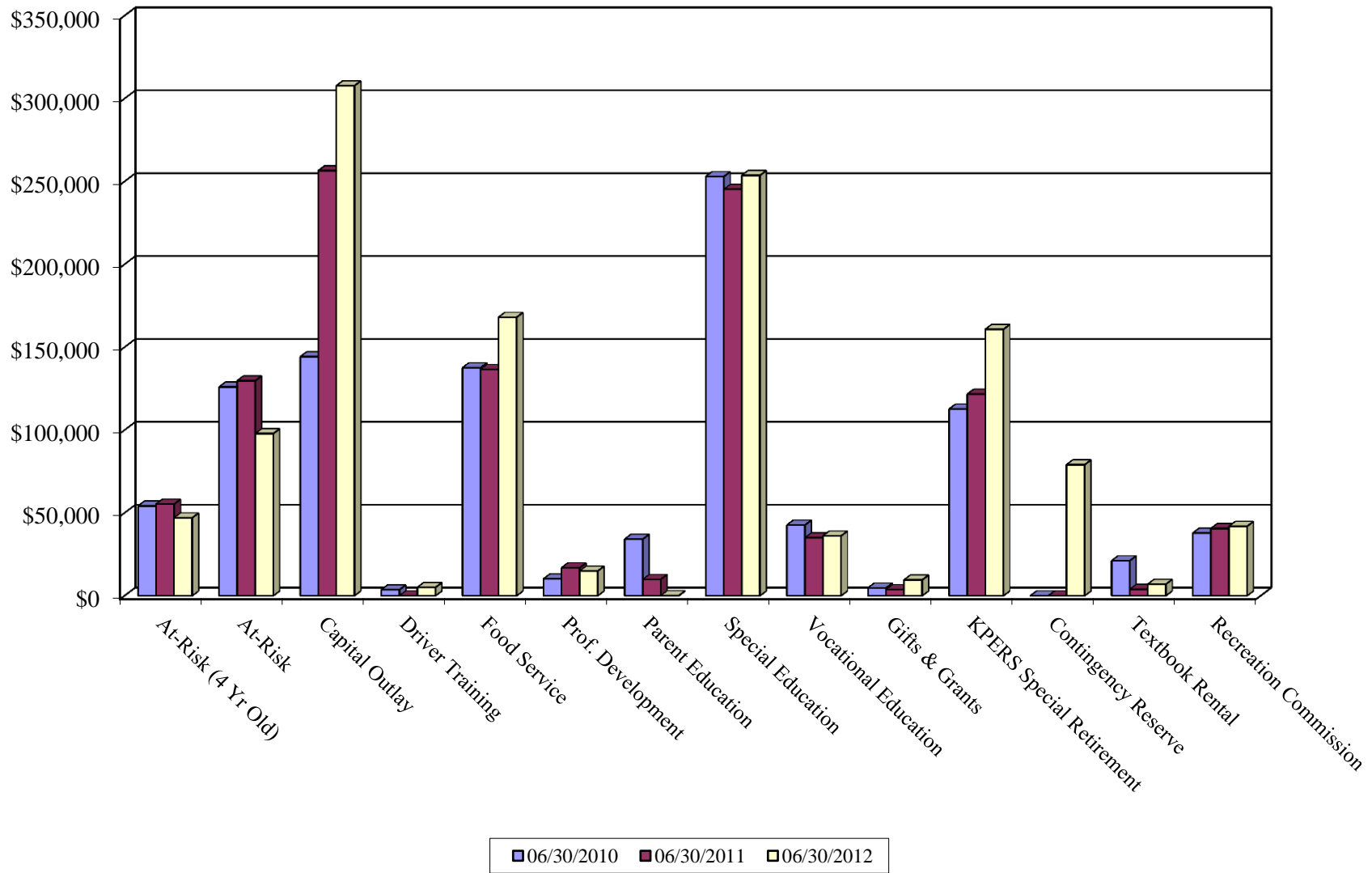


06/30/2012

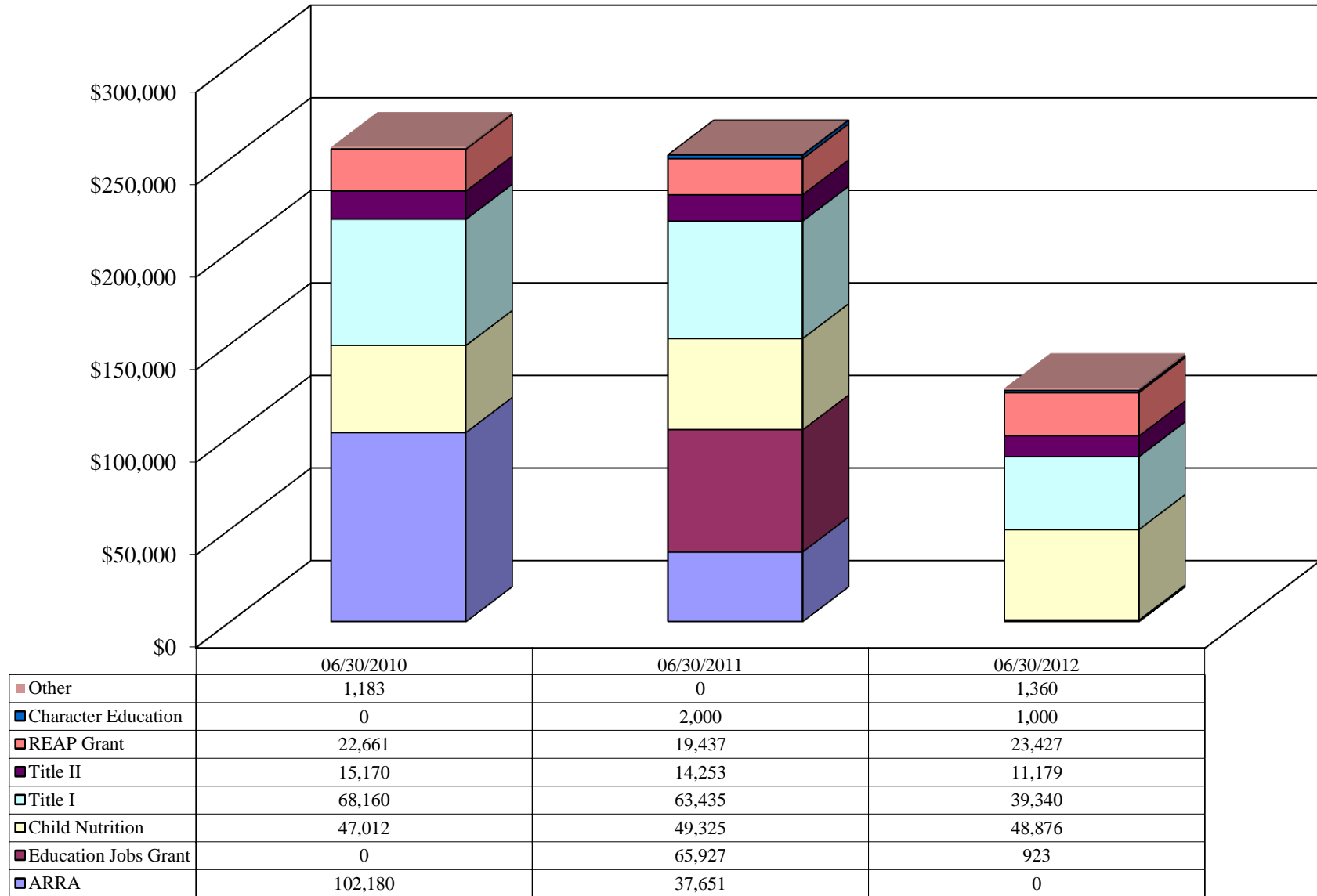
Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund Expenditures



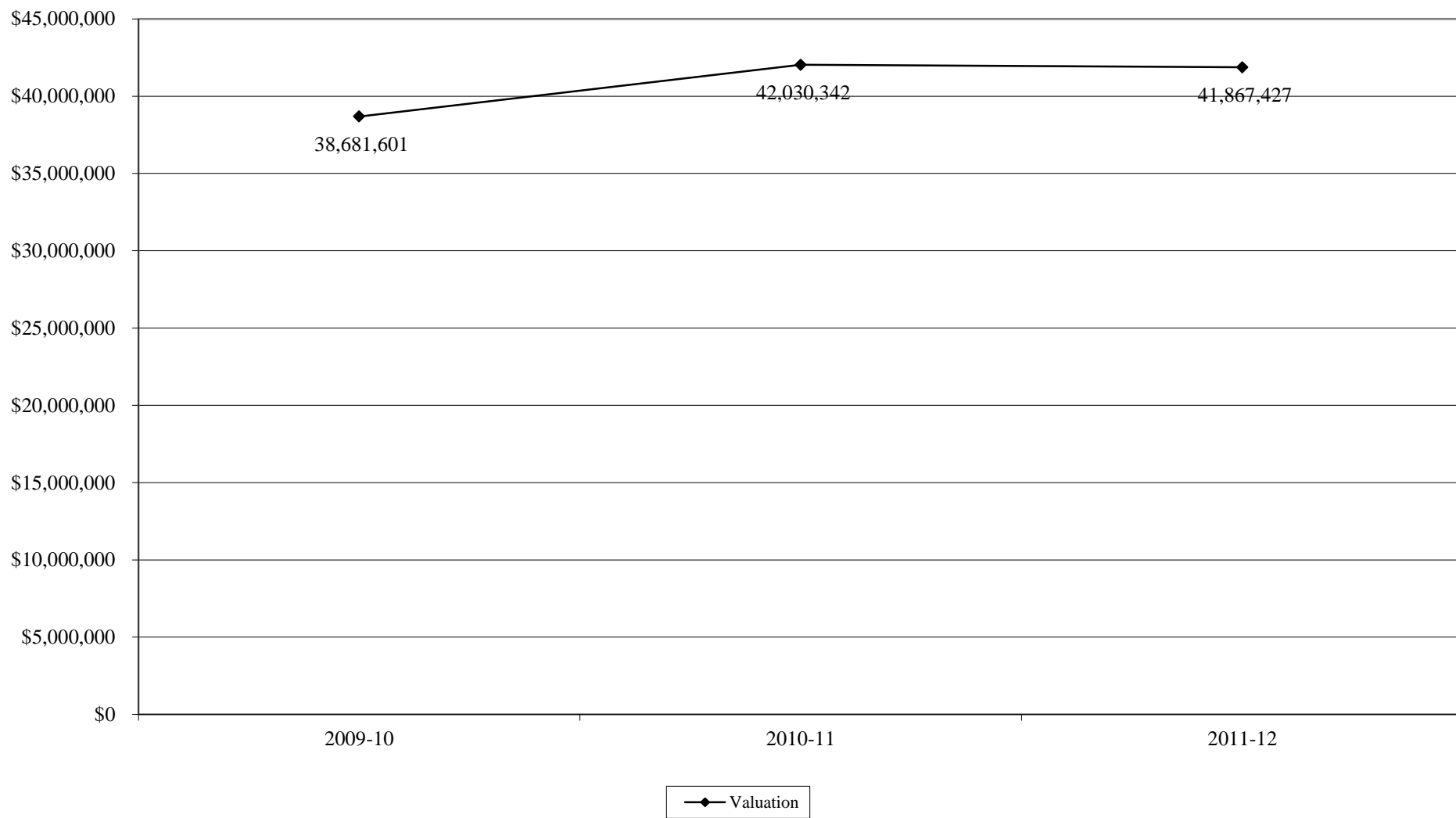
Unified School District No. 482
Dighton, Kansas
Special Revenue Fund Expenditures - Selected Funds



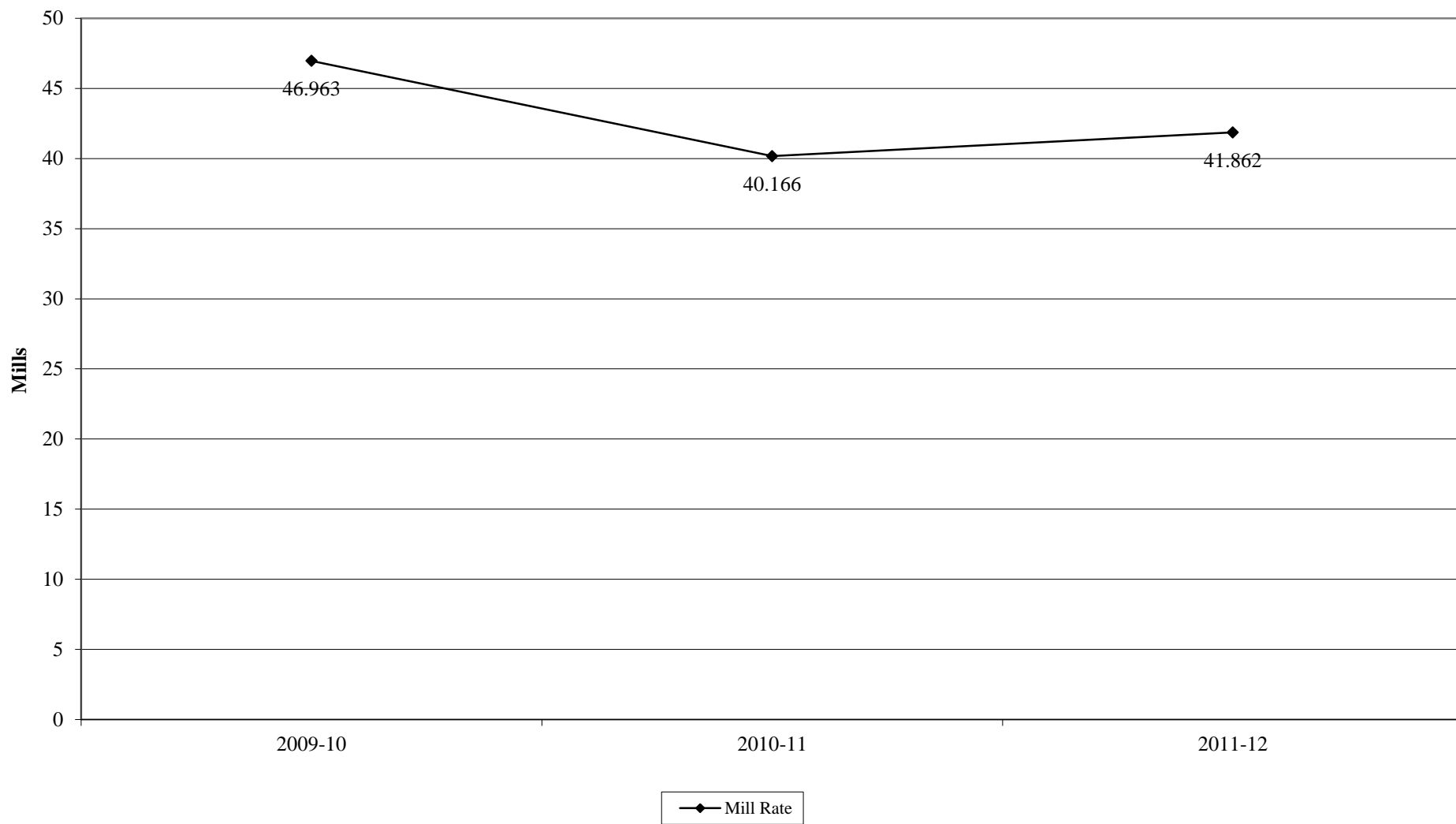
**Unified School District No. 482
Dighton, Kansas
Federal Aid**



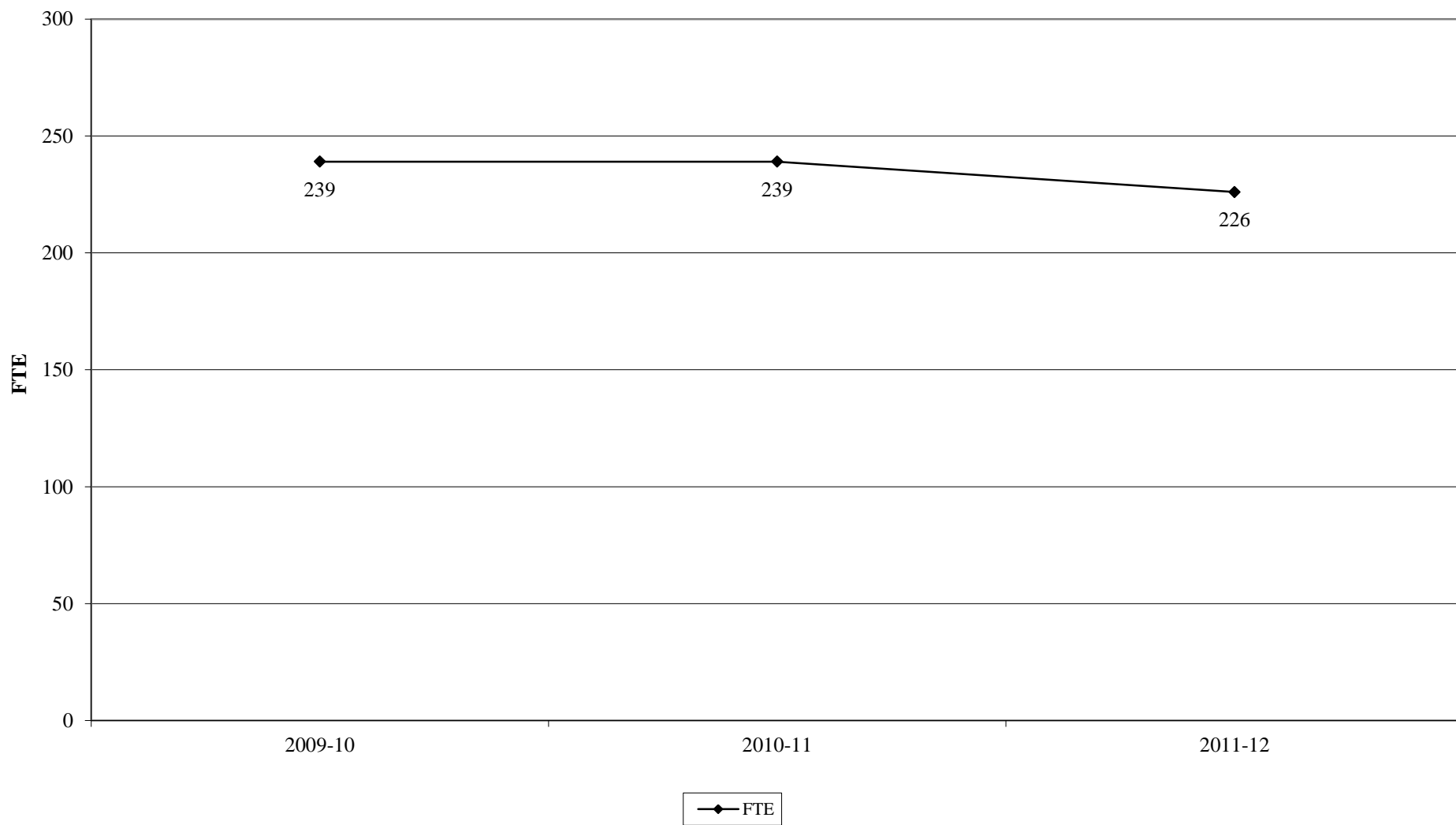
Unified School District No. 482
Dighton, Kansas
Valuation



Unified School District No. 482
Dighton, Kansas
Mill Rate



Unified School District No. 482
Dighton, Kansas
FTE



**Unified School District No. 482
Dighton, Kansas
General & Supplemental General Fund
Expenditures per Pupil**

