

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Primary Government Financial Statements
With Independent Auditors' Report

For the Year Ended June 30, 2012

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Primary Government Financial Statements With Independent Auditors' Report
For the Year Ended June 30, 2012

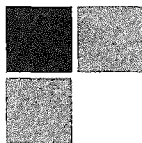
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Certified
Public
Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Education

Unified School District No. 489 Hays, Kansas

Hays, Kansas

We have audited the accompanying primary government financial statements of **Unified School District No. 489 Hays, Kansas**, as of and for the year ended June 30, 2012, as listed in the table of contents. These financial statements are the responsibility of **Unified School District No. 489 Hays, Kansas'** management. Our responsibility is to express opinions 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, the *Kansas Municipal Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements do not include financial data for the District's legally separate component unit, Unified School District No. 489 Hays, Kansas Foundation for Educational Excellence. Accounting principles generally accepted in the United States of America require the financial data for this component unit to 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 unit. The District has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the cash and unencumbered cash balances of the aggregate discretely presented component unit would have been reported as \$120,992 for Unified School District No. 489 Hays, Kansas Foundation for Educational Excellence.

As described more fully in Note 1, **Unified School District No. 489 Hays, Kansas** has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, whose 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 effects of the matters discussed in the preceding two paragraphs, 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. 489 Hays, Kansas**, as of June 30, 2012, or the changes in its financial position for the year then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of each fund of **Unified School District No. 489 Hays, Kansas**, as of June 30, 2012, and their respective cash receipts and disbursements and budgetary results for the year then ended, on the basis of accounting described in Note 1.

Unified School District No. 489 Hays, Kansas

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In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2012, on our consideration of **Unified School District No. 489 Hays, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise **Unified School District No. 489 Hays, Kansas'** financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule of expenditures of federal awards is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.

Certified Public Accountants

December 10, 2012

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Fund Categories								
General Funds								
General Fund	\$ -	-	-	17,558,997	17,558,997	-	24,110	24,110
Supplemental General Fund	521,451	47,307	-	6,225,016	6,037,568	756,206	-	756,206
Special Revenue Funds								
Adult Education Fund	751	-	-	275	25	1,001	-	1,001
At Risk (4 Year Old) Fund	-	-	-	149,303	149,303	-	-	-
At Risk (K-12) Fund	-	-	-	1,860,887	1,860,887	-	912	912
Bilingual Education Fund	-	-	-	133,959	133,959	-	-	-
Capital Outlay Fund	502,402	-	-	2,505,990	2,723,284	285,108	343,749	628,857
Driver Training Fund	13,632	-	500	41,692	32,201	23,623	1,395	25,018
Declining Enrollment Fund	113,339	-	-	409,376	483,454	39,261	-	39,261
Extraordinary School Program Fund	96,979	-	-	164,861	156,430	105,410	1,408	106,818
Food Service Fund	350,990	-	-	1,702,426	1,657,084	396,332	-	396,332
Parent Education Program Fund	20,230	-	-	425,884	422,277	23,837	9,344	33,181
Summer School Fund	1,989	-	-	2,580	868	3,701	-	3,701
Special Education Fund	4,860	-	-	4,104,193	4,105,959	3,094	-	3,094
Virtual Education Fund	-	-	-	148,390	148,390	-	-	-
Vocational Education Fund	-	-	-	710,155	710,155	-	681	681
KPERS Special Retirement Contribution Fund	-	-	-	2,309,831	2,309,831	-	-	-
Coop Special Education Fund	1,040,093	-	-	6,681,660	6,672,166	1,049,587	350	1,049,937
Recreation Commission Fund	4,212	-	-	872,558	869,127	7,643	-	7,643
Recreation Commission Employee Benefits Fund	-	-	-	126,315	126,315	-	-	-
O'Loughlin Pre-School Fund	14,929	-	-	61,585	56,883	19,631	-	19,631
Munjoy Childcare Fund	(9,547)	-	-	104,445	80,256	14,642	-	14,642
Reading Recovery Collaboration Fund	-	-	-	4,980	3,986	994	-	994
13 Reading Recovery Fund	-	-	-	25,135	17,437	7,698	55	7,753
Contingency Reserve Fund	394,006	-	-	-	-	394,006	-	394,006
Head Start Fund	(11,982)	-	-	843,193	902,348	(71,137)	38,386	(32,751)
Head Start Fund	-	-	-	62,612	65,970	(3,358)	1,808	(1,550)
Head Start - ARRA Expansion - Oct Fund	(307)	-	-	18,583	18,276	-	-	-
Early Head Start Fund	(55,182)	-	-	591,760	652,165	(115,587)	24,810	(90,777)
Early Head Start Fund	-	-	-	149,741	167,495	(17,754)	14,942	(2,812)
Early Head Start - ARRA Expansion - Oct Fund	-	-	-	86,638	86,638	-	-	-
Title I Fund	-	-	-	368,476	368,476	-	-	-
Title I Carryover Fund	-	-	-	115,500	115,500	-	-	-
Title I Migrant Fund	-	-	-	75,920	75,920	-	19,244	19,244
Title II A Teacher Quality Fund	-	-	-	127,573	127,573	-	2,525	2,525
Title III English Language Fund	-	-	-	14,063	14,063	-	200	200
Miscellaneous Mini Grants Fund	17,140	-	-	3,100	8,425	11,815	-	11,815

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Period Adjustment	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Special Revenue Funds (continued)								
Strengthening Families Grant Fund	\$ (261)	-	-	14,568	13,590	717	-	717
Mental Health Systems Fund	14,251	-	-	75,025	49,494	39,782	1,783	41,565
PAT-KELC 2011 Fund	(2,405)	-	-	15,271	12,866	-	-	-
PAT-KELC 2012 Fund	-	-	-	11,327	9,769	1,558	-	1,558
Smart Start 2011 Grant Fund	(56,641)	-	-	283,461	226,820	-	-	-
Smart Start 2012 Grant Fund	-	-	-	68,666	191,625	(122,959)	246	(122,713)
ECMH 2011 Grant Fund	(14,096)	-	-	27,652	13,174	382	-	382
ECMH 2012 Grant Fund	-	-	-	18,611	28,425	(9,814)	-	(9,814)
District Activity Funds	424,829	-	-	855,395	818,093	462,131	18,034	480,165
Debt Service Fund								
No Fund Warrant Fund	127,016	-	-	176,781	155,586	148,211	-	148,211
Capital Project Fund								
Hays Middle School Capital Project Fund	-	-	-	16,593	16,593	-	-	-
Total Primary Government (Excluding Agency Funds)	\$ 3,512,678	47,307	500	50,351,002	50,455,726	3,455,761	503,982	3,959,743
				Composition of Cash				
				Checking Accounts				\$ 550,333
				Savings Accounts				3,471,507
				Total Cash				4,021,840
				Agency Funds per Statement 4				(62,097)
				Total Primary Government (Excluding Agency Funds)				\$ 3,959,743

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary of Expenditures - Actual and Budget
For the Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply With Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Categories						
General Funds						
General Fund	\$ 17,951,976	(826,686)	433,707	17,558,997	17,558,997	-
Supplemental General Fund	6,264,847	(227,279)	-	6,037,568	6,037,568	-
Special Revenue Funds						
Adult Education Fund	1,750	-	-	1,750	25	(1,725)
At Risk (4 Year Old) Fund	171,540	-	-	171,540	149,303	(22,237)
At Risk (K-12) Fund	1,912,680	-	-	1,912,680	1,860,887	(51,793)
Bilingual Education Fund	133,959	-	-	133,959	133,959	-
Capital Outlay Fund	2,791,686	-	-	2,791,686	2,723,284	(68,402)
Driver Training Fund	50,810	-	-	50,810	32,201	(18,609)
Declining Enrollment Fund	483,454	-	-	483,454	483,454	-
Extraordinary School Program Fund	350,466	-	-	350,466	156,430	(194,036)
Food Service Fund	2,110,889	-	-	2,110,889	1,657,084	(453,805)
Parent Education Program Fund	466,114	-	-	466,114	422,277	(43,837)
Summer School Fund	4,489	-	-	4,489	868	(3,621)
Special Education Fund	4,280,084	-	-	4,280,084	4,105,959	(174,125)
Virtual Education Fund	150,000	-	-	150,000	148,390	(1,610)
Vocational Education Fund	755,372	-	-	755,372	710,155	(45,217)
KPERS Special Retirement Contribution Fund	2,610,265	-	-	2,610,265	2,309,831	(300,434)
Coop Special Education Fund	7,779,110	-	-	7,779,110	6,672,166	(1,106,944)
Recreation Commission Fund	869,127	-	-	869,127	869,127	-
Recreation Commission Employee Benefits Fund	127,833	-	-	127,833	126,315	(1,518)
Debt Service Fund						
Bond and Interest Fund	49,825	-	-	49,825	-	(49,825)
No Fund Warrant Fund	155,586	-	-	155,586	155,586	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

General Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 4,665,018	4,906,751	4,590,711	316,040
Intergovernmental Revenues				
Equalization Aid	9,475,998	9,515,321	10,514,495	(999,174)
Mineral Severance Tax	57,725	58,545	33,113	25,432
State Aid	3,191	85	-	85
Special Education State Aid	2,559,191	2,636,851	2,813,657	(176,806)
Federal Aid	523,057	85	-	85
Federal Aid - ARRA	298,719	7,822	-	7,822
Total Intergovernmental Revenues	12,917,881	12,218,709	13,361,265	(1,142,556)
Other Local Sources				
Reimbursements	549,582	433,537	-	433,537
No Fund Warrants Proceeds	300,000	-	-	-
Capital Lease Proceeds	1,290,000	-	-	-
Total Other Local Sources	2,139,582	433,537	-	433,537
Total Cash Receipts	19,722,481	17,558,997	17,951,976	(392,979)
Expenditures				
Instruction				
Salaries and Benefits	3,767,982	3,906,820	3,619,967	286,853
Purchased Services	59,207	57,176	58,123	(947)
Supplies	209,433	270,935	352,406	(81,471)
Textbooks and Software	358,225	153,730	26,990	126,740
Other Expenditures	13,893	11,701	390,799	(379,098)
Total Instruction	4,408,740	4,400,362	4,448,285	(47,923)
Student Support Services				
Purchased Services	10,352	8,324	10,656	(2,332)
Supplies	3,924	4,764	8,750	(3,986)
Total Student Support Services	14,276	13,088	19,406	(6,318)
Instructional Support Services				
Salaries and Benefits	561,453	454,157	457,261	(3,104)
Purchased Services	6,979	3,240	10,000	(6,760)
Supplies	20,586	46,349	46,503	(154)
Total Instruct. Support Services	589,018	503,746	513,764	(10,018)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (continued)				
General Administration				
Salaries and Benefits	827,026	368,388	371,135	(2,747)
Purchased Services	90,059	103,683	95,235	8,448
Supplies	6,935	8,908	14,488	(5,580)
Other Expenditures	21,577	15,371	11,025	4,346
Total General Administration	<u>945,597</u>	<u>496,350</u>	<u>491,883</u>	<u>4,467</u>
School Administration				
Salaries and Benefits	1,836,006	1,789,948	1,769,266	20,682
Purchased Services	61,984	69,053	60,090	8,963
Supplies	11,005	11,752	12,350	(598)
Total School Administration	<u>1,908,995</u>	<u>1,870,753</u>	<u>1,841,706</u>	<u>29,047</u>
Operations and Maintenance				
Salaries and Benefits	926,347	939,564	949,328	(9,764)
Purchased Services	1,573,103	316,227	312,841	3,386
Supplies	126,878	162,692	141,052	21,640
Utilities	585,338	577,329	631,617	(54,288)
Total Oper. and Maintenance	<u>3,211,666</u>	<u>1,995,812</u>	<u>2,034,838</u>	<u>(39,026)</u>
Student Transportation Services				
Salaries and Benefits	560,387	541,529	588,922	(47,393)
Purchased Services	65,374	80,702	69,814	10,888
Supplies	42,027	36,109	41,100	(4,991)
Motor Fuel	86,581	99,672	115,050	(15,378)
Equipment	2,905	935	10,776	(9,841)
Other Expenditures	4,634	3,975	4,650	(675)
Total Student Trans. Services	<u>761,908</u>	<u>762,922</u>	<u>830,312</u>	<u>(67,390)</u>
Other Supplemental Services				
Salaries and Benefits	109,349	384,169	417,090	(32,921)
Purchased Services	979	2,120	1,600	520
Other Expenditures	12,733	1,651	3,800	(2,149)
Total Other Supp. Services	<u>123,061</u>	<u>387,940</u>	<u>422,490</u>	<u>(34,550)</u>
Operating Transfers				
Bilingual Education	105,118	133,959	133,959	-
Contingency Reserve	394,006	-	-	-
Parent Education Program	42,738	42,738	42,738	-
Special Education	4,217,170	4,104,193	4,275,224	(171,031)
Vocational Education	797,376	688,554	733,771	(45,217)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Operating Transfers (continued)				
At Risk (4 Year Old)	189,932	149,303	171,540	(22,237)
At Risk (K-12)	1,931,969	1,860,887	1,912,680	(51,793)
Virtual Education	81,089	148,390	79,380	69,010
Total Operating Transfers	<u>7,759,398</u>	<u>7,128,024</u>	<u>7,349,292</u>	<u>(221,268)</u>
Adjustment to Comply With Legal Max	-	-	(826,686)	826,686
Legal General Fund Budget	19,722,659	17,558,997	17,125,290	433,707
(a) Adjustment for Qualifying Budget Credits	-	-	433,707	(433,707)
Total Expenditures	<u>19,722,659</u>	<u>17,558,997</u>	<u>17,558,997</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	(178)	-		
Unencumbered Cash - Beginning	<u>178</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ -</u>	<u>-</u>		
(a) Adjustment for Qualifying Budget Credits				
State Aid Over Amount Budgeted			\$ 85	
Federal Aid Over Amount Budgeted			85	
Reimbursements Over Amount Budgeted			433,537	
Total			<u>\$ 433,707</u>	

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Supplemental General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 5,480,732	5,274,239	4,745,041	529,198
Intergovernmental Revenues				
Equalization Aid	805,562	950,777	951,048	(271)
Total Cash Receipts	<u>6,286,294</u>	<u>6,225,016</u>	<u>5,696,089</u>	<u>528,927</u>
Expenditures				
Instruction	6,003,857	6,018,932	6,253,434	(234,502)
General Administration	8,974	18,636	11,413	7,223
Adjustment to Comply With Legal Max	-	-	(227,279)	227,279
Total Expenditures and Legal Supplemental General Fund Budget	<u>6,012,831</u>	<u>6,037,568</u>	<u>6,037,568</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	<u>273,463</u>	<u>187,448</u>		
Unencumbered Cash - Beginning As Previously Stated	295,295	521,451		
Prior Period Adjustment	-	47,307		
Unencumbered Cash - Beginning As Restated	<u>295,295</u>	<u>568,758</u>		
Unencumbered Cash - Ending	\$ <u>568,758</u>	<u>756,206</u>		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Adult Education Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Tuition Fees	\$ 300	275	1,000	(725)
Expenditures				
Instruction	-	25	1,750	(1,725)
Cash Receipts Over (Under) Expenditures	300	250		
Unencumbered Cash - Beginning	451	751		
Unencumbered Cash - Ending	\$ 751	1,001		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (4 Year Old) Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Cash Receipts					
Other Local Sources					
Operating Transfers	\$	189,932	149,303	<u>171,540</u>	<u>(22,237)</u>
Expenditures					
Instruction		<u>189,932</u>	<u>149,303</u>	<u>171,540</u>	<u>(22,237)</u>
Cash Receipts Over (Under) Expenditures		-	-		
Unencumbered Cash - Beginning		<u>-</u>	<u>-</u>		
Unencumbered Cash - Ending	\$	<u>-</u>	<u>-</u>		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
At Risk (K-12) Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Tuition Fees	\$ 400	-	-	-
Operating Transfers	1,931,969	1,860,887	1,912,680	(51,793)
Total Cash Receipts	1,932,369	1,860,887	1,912,680	(51,793)
Expenditures				
Instruction	953,040	916,615	963,562	(46,947)
Student Support Services	895,945	853,793	859,374	(5,581)
School Administration	83,384	90,479	89,744	735
Total Expenditures	1,932,369	1,860,887	1,912,680	(51,793)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Bilingual Education Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Operating Transfers	\$ 105,118	133,959	133,959	-
Expenditures				
Instruction	105,118	133,959	133,959	-
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Capital Outlay Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 2,237,394	2,390,324	2,269,722	120,602
Intergovernmental Revenues				
Federal Aid	1,250	-	-	-
Other Local Sources				
Interest on Idle Funds	16,678	20,274	20,000	274
Sale of Assets	1,408	13,039	-	13,039
Miscellaneous Income	40,250	82,353	-	82,353
Operating Transfers	256,276	-	-	-
Total Cash Receipts	<u>2,553,256</u>	<u>2,505,990</u>	<u>2,289,722</u>	<u>216,268</u>
Expenditures				
Instruction	1,105,439	612,425	719,652	(107,227)
Central Services	31,303	32,525	32,538	(13)
Operations and Maintenance	111,320	140,938	368,260	(227,322)
Other Supplemental Services	128,967	392,292	338,734	53,558
Facility Acquisition and Construction	750,271	1,545,104	1,332,502	212,602
Total Expenditures	<u>2,127,300</u>	<u>2,723,284</u>	<u>2,791,686</u>	<u>(68,402)</u>
Cash Receipts Over (Under) Expenditures	425,956	(217,294)		
Unencumbered Cash - Beginning	76,342	502,402		
Prior Year Cancelled Encumbrances	<u>104</u>	<u>-</u>		
Unencumbered Cash - Ending	<u>\$ 502,402</u>	<u>285,108</u>		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Driver Training Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,994	9,024	7,178	1,846
Other Local Sources				
Fees	32,020	32,668	30,000	2,668
Total Cash Receipts	38,014	41,692	37,178	4,514
Expenditures				
Instruction	24,382	32,201	50,810	(18,609)
Cash Receipts Over (Under) Expenditures	13,632	9,491		
Unencumbered Cash - Beginning	-	13,632		
Prior Year Cancelled Encumbrances	-	500		
Unencumbered Cash - Ending	\$ 13,632	23,623		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Declining Enrollment Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 540,065	409,376	370,115	39,261
Other Local Sources				
Miscellaneous Income	57,266	-	-	-
Total Cash Receipts	597,331	409,376	370,115	39,261
Expenditures				
State Payment	483,992	483,454	483,454	-
Cash Receipts Over (Under) Expenditures	113,339	(74,078)		
Unencumbered Cash - Beginning	-	113,339		
Unencumbered Cash - Ending	\$ 113,339	39,261		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Extraordinary School Program Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Tuition Fees	\$ 137,685	164,861	240,209	(75,348)
Expenditures				
Instruction	624	7,292	133,254	(125,962)
Student Support Services	148,679	149,138	217,212	(68,074)
Total Expenditures	149,303	156,430	350,466	(194,036)
Cash Receipts Over (Under) Expenditures	(11,618)	8,431		
Unencumbered Cash - Beginning	108,597	96,979		
Unencumbered Cash - Ending	\$ 96,979	105,410		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Food Service Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenues				
State Aid	\$ 17,171	19,293	14,182	5,111
Federal Aid	776,539	814,239	707,556	106,683
Other Local Sources				
Food Service Receipts	778,596	824,148	1,033,161	(209,013)
Interest on Idle Funds	1,547	1,629	5,000	(3,371)
Miscellaneous Income	50,714	43,117	-	43,117
Total Cash Receipts	<u>1,624,567</u>	<u>1,702,426</u>	<u>1,759,899</u>	<u>(57,473)</u>
Expenditures				
Operations and Maintenance	48,941	45,193	40,211	4,982
Food Service Operation	1,506,661	1,611,891	2,070,678	(458,787)
Total Expenditures	<u>1,555,602</u>	<u>1,657,084</u>	<u>2,110,889</u>	<u>(453,805)</u>
Cash Receipts Over (Under) Expenditures	68,965	45,342		
Unencumbered Cash - Beginning	<u>282,025</u>	<u>350,990</u>		
Unencumbered Cash - Ending	\$ <u>350,990</u>	<u>396,332</u>		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Professional Development Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts	\$ -	-	-	-
Expenditures				
Instructional Support Services	1,710	-	-	-
Cash Receipts Over (Under) Expenditures	(1,710)	-		
Unencumbered Cash - Beginning	1,710	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Parent Education Program Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenues				
State Aid	\$ 233,105	243,820	243,820	-
Federal Aid	-	-	89,818	(89,818)
Other Local Sources				
Reimbursements	139,326	139,326	69,508	69,818
Operating Transfers	42,738	42,738	42,738	-
Total Cash Receipts	415,169	425,884	445,884	(20,000)
Expenditures				
Student Support Services	391,858	420,119	466,114	(45,995)
Instructional Support Services	3,081	2,158	-	2,158
Total Expenditures	394,939	422,277	466,114	(43,837)
Cash Receipts Over (Under) Expenditures	20,230	3,607		
Unencumbered Cash - Beginning	-	20,230		
Unencumbered Cash - Ending	\$ 20,230	23,837		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summer School Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Tuition Fees	\$ 2,200	2,580	2,500	80
Expenditures				
Instruction	1,394	868	4,489	(3,621)
Cash Receipts Over (Under) Expenditures	806	1,712		
Unencumbered Cash - Beginning	1,183	1,989		
Unencumbered Cash - Ending	\$ 1,989	3,701		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Special Education Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Operating Transfers	\$ 4,217,170	4,104,193	<u>4,275,224</u>	<u>(171,031)</u>
Expenditures				
Student Transportation Services	157,825	164,715	186,000	(21,285)
Operating Transfers	<u>4,066,126</u>	<u>3,941,244</u>	<u>4,094,084</u>	<u>(152,840)</u>
Total Expenditures	<u>4,223,951</u>	<u>4,105,959</u>	<u>4,280,084</u>	<u>(174,125)</u>
Cash Receipts Over (Under) Expenditures	(6,781)	(1,766)		
Unencumbered Cash - Beginning	<u>11,641</u>	<u>4,860</u>		
Unencumbered Cash - Ending	\$ <u><u>4,860</u></u>	<u><u>3,094</u></u>		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Virtual Education Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Other Local Sources				
Operating Transfers	\$ 81,089	148,390	150,000	(1,610)
Expenditures				
Instruction	81,089	148,390	150,000	(1,610)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Vocational Education Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenues				
Federal Aid	\$ 26,482	21,601	21,601	-
Other Local Sources				
Operating Transfers	797,376	688,554	733,771	(45,217)
Total Cash Receipts	823,858	710,155	755,372	(45,217)
Expenditures				
Instruction	823,858	710,155	755,372	(45,217)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
KPERS Special Retirement Contribution Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Intergovernmental Revenues				
State Aid	\$ 1,410,954	2,309,831	2,610,265	(300,434)
Expenditures				
Instruction	945,339	1,547,587	1,748,877	(201,290)
Student Support Services	70,548	115,492	130,513	(15,021)
Instructional Support Services	70,548	115,492	130,513	(15,021)
General Administration	56,438	92,393	104,411	(12,018)
School Administration	98,767	161,688	182,719	(21,031)
Other Supplemental Services	14,110	23,098	26,103	(3,005)
Operations and Maintenance	70,548	115,491	130,513	(15,022)
Student Transportation Services	42,328	69,295	78,308	(9,013)
Food Service Operation	42,328	69,295	78,308	(9,013)
Total Expenditures	1,410,954	2,309,831	2,610,265	(300,434)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Coop Special Education Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended June 30, 2012
(With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Current Year		Variance
	Prior Year Actual	Actual	Budget	Over Over (Under)
Cash Receipts				
Intergovernmental Revenues				
State Aid	\$ 5,918	4,145	-	4,145
Federal Aid	919,319	918,293	899,018	19,275
Federal Aid - ARRA	480,217	-	-	-
Medicaid	208,951	269,408	130,000	139,408
Other Local Sources				
Out of District Tuition	916,744	742,156	5,709,999	(4,967,843)
Reimbursed Equalization Aid	787,907	806,414	-	806,414
Operating Transfers	4,066,126	3,941,244	-	3,941,244
Total Cash Receipts	7,385,182	6,681,660	6,739,017	(57,357)
Expenditures				
Instruction	5,476,327	6,239,304	6,461,660	(222,356)
Student Support Services	961,123	96,086	991,476	(895,390)
Instructional Support Services	2,509	2,481	7,000	(4,519)
Special Area Administration Services	204,313	155,065	201,748	(46,683)
School Administration	114,422	116,511	115,726	785
Other Supplemental Services	-	62,719	1,500	61,219
Total Expenditures	6,758,694	6,672,166	7,779,110	(1,106,944)
Cash Receipts Over (Under) Expenditures	626,488	9,494		
Unencumbered Cash - Beginning	413,605	1,040,093		
Unencumbered Cash - Ending	\$ 1,040,093	1,049,587		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

		Prior Year Actual	Current Year		Variance Over (Under)
			Actual	Budget	
Cash Receipts					
Taxes and Shared Revenues					
Taxes	\$	839,230	872,558	864,915	7,643
Expenditures					
Community Service Operations		835,018	869,127	869,127	-
Cash Receipts Over (Under) Expenditures		4,212	3,431		
Unencumbered Cash - Beginning		-	4,212		
Unencumbered Cash - Ending	\$	4,212	7,643		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Recreation Commission Employee Benefits Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 85,424	126,315	127,833	(1,518)
Expenditures				
Community Service Operations	85,424	126,315	127,833	(1,518)
Cash Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash - Beginning	-	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
O'Loughlin Pre-School Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Tuition Fees	\$ 54,034	61,585
Expenditures		
Instruction	57,759	56,883
Cash Receipts Over (Under) Expenditures	(3,725)	4,702
Unencumbered Cash - Beginning	18,654	14,929
Unencumbered Cash - Ending	\$ 14,929	19,631

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Munjoy Childcare Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Daycare Receipts	\$ 16,464	10,919
Public Grants	79,640	93,526
Total Cash Receipts	<u>96,104</u>	<u>104,445</u>
Expenditures		
Student Support Services	101,992	77,405
Other Supplemental Services	5,955	2,851
Total Expenditures	<u>107,947</u>	<u>80,256</u>
Cash Receipts Over (Under) Expenditures	(11,843)	24,189
Unencumbered Cash - Beginning	<u>2,296</u>	<u>(9,547)</u>
Unencumbered Cash - Ending	\$ <u><u>(9,547)</u></u>	<u><u>14,642</u></u>

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Reading Recovery Collaboration Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Tuition Fees	\$ 5,025	4,980
Expenditures		
Instructional Support Services	5,025	3,986
Cash Receipts Over (Under) Expenditures	-	994
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	994

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
I3 Reading Recovery Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Public Grants	\$ -	25,135
Expenditures		
Instruction	-	17,437
Cash Receipts Over (Under) Expenditures	-	7,698
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	7,698

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Contingency Reserve Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Operating Transfers	\$ 394,006	-
Expenditures	-	-
Cash Receipts Over (Under) Expenditures	394,006	-
Unencumbered Cash - Beginning	-	394,006
Unencumbered Cash - Ending	\$ 394,006	394,006

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 962,586	843,193
Expenditures		
Instruction	829,289	835,080
School Administration	73,060	67,268
Total Expenditures	902,349	902,348
Cash Receipts Over (Under) Expenditures	60,237	(59,155)
Unencumbered Cash - Beginning	(72,219)	(11,982)
Unencumbered Cash - Ending	\$ (11,982)	(71,137)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start - ARRA Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 15,000	-
Expenditures		
Instruction	9,351	-
Cash Receipts Over (Under) Expenditures	5,649	-
Unencumbered Cash - Beginning	(5,649)	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 29,708	-
Federal Aid	-	62,612
Total Cash Receipts	29,708	62,612
Expenditures		
Instruction	23,195	61,479
School Administration	-	4,491
Total Expenditures	23,195	65,970
Cash Receipts Over (Under) Expenditures	6,513	(3,358)
Unencumbered Cash - Beginning	(6,513)	-
Unencumbered Cash - Ending	\$ -	(3,358)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Head Start - ARRA Expansion - Oct Fund
Statement of Cash Receipts and Expenditures
For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 69,544	18,583
Expenditures		
Instruction	69,851	16,678
School Administration	-	1,598
Total Expenditures	69,851	18,276
Cash Receipts Over (Under) Expenditures	(307)	307
Unencumbered Cash - Beginning	-	(307)
Unencumbered Cash - Ending	\$ (307)	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 625,155	591,760
Expenditures		
Instruction	637,141	608,034
School Administration	40,151	41,351
Operations and Maintenance	-	2,780
Total Expenditures	677,292	652,165
Cash Receipts Over (Under) Expenditures	(52,137)	(60,405)
Unencumbered Cash - Beginning	(3,045)	(55,182)
Unencumbered Cash - Ending	\$ (55,182)	(115,587)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start - ARRA Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 3,621	-
Expenditures		
Instruction	3,296	-
Cash Receipts Over (Under) Expenditures	325	-
Unencumbered Cash - Beginning	(325)	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 100,037	-
Federal Aid	-	149,741
Total Cash Receipts	100,037	149,741
Expenditures		
Instruction	88,808	149,520
School Administration	52	12,705
Other Supplemental Services	3,769	5,195
Facility Acquisition and Construction	5,807	75
Total Expenditures	98,436	167,495
Cash Receipts Over (Under) Expenditures	1,601	(17,754)
Unencumbered Cash - Beginning	(1,601)	-
Unencumbered Cash - Ending	\$ -	(17,754)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Early Head Start - ARRA Expansion - Oct Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 201,614	86,638
Expenditures		
Instruction	191,448	81,316
School Administration	-	1,300
Other Supplemental Services	-	257
Operations and Maintenance	10,166	3,765
Total Expenditures	201,614	86,638
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Fund
Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 302,996	368,476
Expenditures		
Instruction	292,851	358,293
General Administration	10,145	10,183
Total Expenditures	302,996	368,476
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Carryover Fund
Statement of Cash Receipts and Expenditures
For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 62,000	115,500
Expenditures		
Instruction	62,000	115,500
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I - ARRA Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid - ARRA	\$ 136,103	-
Expenditures		
Instruction	136,103	-
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title I Migrant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 89,700	75,920
Expenditures		
Instruction	81,464	73,095
Student Support Services	982	500
Instructional Support Services	5,100	500
School Administration	2,154	1,825
Total Expenditures	89,700	75,920
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title IV Safe and Drug Free Schools Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts	\$ -	-
Expenditures		
Instruction	5	-
Cash Receipts Over (Under) Expenditures	(5)	-
Unencumbered Cash - Beginning	-	-
Prior Year Cancelled Encumbrances	5	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title II A Teacher Quality Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 147,375	127,573
Expenditures		
Instruction	147,375	127,573
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title II D Education Technology Fund
Statement of Cash Receipts and Expenditures
For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 1,417	-
Expenditures		
Instruction	1,610	-
Cash Receipts Over (Under) Expenditures	(193)	-
Unencumbered Cash - Beginning	193	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Title III English Language Fund
Statement of Cash Receipts and Expenditures
For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 12,611	14,063
Expenditures		
Instruction	12,611	14,063
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Miscellaneous Mini Grants Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Public Grants	\$ 5,618	3,100
Expenditures		
Instruction	2,750	7,824
General Administration	3,418	601
Total Expenditures	6,168	8,425
Cash Receipts Over (Under) Expenditures	(550)	(5,325)
Unencumbered Cash - Beginning	17,690	17,140
Unencumbered Cash - Ending	\$ 17,140	11,815

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Strengthening Families Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ 15,121	14,568
Expenditures		
Instructional Support Services	14,510	13,590
Cash Receipts Over (Under) Expenditures	611	978
Unencumbered Cash - Beginning	(882)	(261)
Prior Year Cancelled Encumbrances	10	-
Unencumbered Cash - Ending	\$ (261)	717

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Mental Health Systems Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Other Local Sources		
Public Grants	\$ 20,977	75,025
Expenditures		
Instructional Support Services	6,726	49,494
Cash Receipts Over (Under) Expenditures	14,251	25,531
Unencumbered Cash - Beginning	-	14,251
Unencumbered Cash - Ending	\$ 14,251	39,782

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
PAT-KELC 2010 Fund
Statement of Cash Receipts and Expenditures
For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 11,977	-
Expenditures		
Instructional Support Services	11,092	-
Cash Receipts Over (Under) Expenditures	885	-
Unencumbered Cash - Beginning	(885)	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
PAT-KELC 2011 Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 8,690	15,271
Expenditures		
Instructional Support Services	11,095	12,866
Cash Receipts Over (Under) Expenditures	(2,405)	2,405
Unencumbered Cash - Beginning	-	(2,405)
Unencumbered Cash - Ending	\$ (2,405)	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
PAT-KELC 2012 Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ -	11,327
Expenditures		
Instructional Support Services	-	9,769
Cash Receipts Over (Under) Expenditures	-	1,558
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	1,558

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Smart Start 2010 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 281,246	-
Expenditures		
Instruction	192,824	-
Instructional Support Services	17,687	-
Total Expenditures	210,511	-
Cash Receipts Over (Under) Expenditures	70,735	-
Unencumbered Cash - Beginning	(70,735)	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Smart Start 2011 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 164,799	283,461
Expenditures		
Instruction	185,960	198,198
Instructional Support Services	35,480	28,622
Total Expenditures	221,440	226,820
Cash Receipts Over (Under) Expenditures	(56,641)	56,641
Unencumbered Cash - Beginning	-	(56,641)
Unencumbered Cash - Ending	\$ (56,641)	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Smart Start 2012 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ -	68,666
Expenditures		
Instruction	-	152,956
Instructional Support Services	-	38,669
Total Expenditures	-	191,625
Cash Receipts Over (Under) Expenditures	-	(122,959)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(122,959)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
ECMH 2010 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 25,306	-
Other Local Sources		
Public Grants	1,656	-
Total Cash Receipts	26,962	-
Expenditures		
Instructional Support Services	12,070	-
Cash Receipts Over (Under) Expenditures	14,892	-
Unencumbered Cash - Beginning	(14,892)	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
ECMH 2011 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ 8,404	27,652
Expenditures		
Instructional Support Services	22,500	13,174
Cash Receipts Over (Under) Expenditures	(14,096)	14,478
Unencumbered Cash - Beginning	-	(14,096)
Unencumbered Cash - Ending	\$ (14,096)	382

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
ECMH 2012 Grant Fund
 Statement of Cash Receipts and Expenditures
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
State Aid	\$ -	18,611
Expenditures		
Instructional Support Services	-	28,425
Cash Receipts Over (Under) Expenditures	-	(9,814)
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	(9,814)

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Bond and Interest Fund

Statement of Cash Receipts and Expenditures - Actual and Budget

For the Year Ended June 30, 2012

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

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 114,585	-	49,825	(49,825)
Expenditures				
Principal	550,000	-	-	-
Interest	11,688	-	-	-
Operating Transfers	256,276	-	49,825	(49,825)
Total Expenditures	817,964	-	49,825	(49,825)
Cash Receipts Over (Under) Expenditures	(703,379)	-		
Unencumbered Cash - Beginning	703,379	-		
Unencumbered Cash - Ending	\$ -	-		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
No Fund Warrant Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenues				
Taxes	\$ 193,486	176,781	164,792	11,989
Expenditures				
Principal	200,622	148,195	148,195	-
Interest	7,884	7,391	7,391	-
Total Expenditures	208,506	155,586	155,586	-
Cash Receipts Over (Under) Expenditures	(15,020)	21,195		
Unencumbered Cash - Beginning	142,036	127,016		
Unencumbered Cash - Ending	\$ 127,016	148,211		

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Hays Middle School Capital Project Fund
 Statement of Cash Receipts and Expenditures - Actual and Budget
 For the Year Ended June 30, 2012
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2011)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Intergovernmental Revenues		
Federal Aid	\$ -	16,593
Expenditures		
Capital Outlay	-	16,593
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash - Beginning	-	-
Unencumbered Cash - Ending	\$ -	-

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Agency Funds
Summary of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2012

Student Organization Funds	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Class of 2011	\$ 2,771	511	3,282	-
Class of 2012	1,302	1,512	332	2,482
Class of 2013	3,805	3,446	7,219	32
Class of 2014	1,694	2,067	610	3,151
Class of 2015	-	2,126	690	1,436
Project Graduation	-	5,680	5,680	-
DECA	4,426	12,514	14,035	2,905
Concessions	4,375	15,258	16,737	2,896
FFA	18,953	26,305	23,933	21,325
National Honor Society	1,282	5,372	5,288	1,366
Spanish	361	1,024	1,243	142
Science Club	3,684	746	2,468	1,962
Spirit Club	371	246	-	617
STUCO	4,443	4,234	7,485	1,192
International Club	528	-	36	492
Peer Team	358	130	299	189
Helping Hands	5,061	10,086	7,392	7,755
Total High School	53,414	91,257	96,729	47,942
Felten Middle School				
6th Grade	26	287	300	13
7th Grade	-	34	34	-
8th Grade Recognition	3,956	3,505	2,608	4,853
Cheerleader	1,804	6,642	6,897	1,549
Natural Helpers	1,295	3,443	2,668	2,070
STUCO	469	3,732	3,141	1,060
Builders Club	339	631	374	596
FOR	58	-	58	-
Rachel's Challenge	356	-	356	-
Total Felten Middle School	\$ 8,303	18,274	16,436	10,141

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Agency Funds
Summary of Cash Receipts and Cash Disbursements
For the Year Ended June 30, 2012

<u>Student Organization Funds</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Kennedy Middle School				
Cheerleaders/Pep Club	\$ 3,039	2,226	5,050	215
8th Grade Recognition	236	1,016	1,138	114
Spirit Club	56	-	56	-
STUCO	1,389	7,411	8,748	52
Total Kennedy Middle School	<u>4,720</u>	<u>10,653</u>	<u>14,992</u>	<u>381</u>
Washington Grade School				
STUCO	3,081	686	134	3,633
Total Student Organization Funds	\$ <u>69,518</u>	<u>120,870</u>	<u>128,291</u>	<u>62,097</u>

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
High School							
Athletics	\$ 56,802	-	280,491	276,649	60,644	16,855	77,499
Musical	21,678	-	18,197	15,152	24,723	-	24,723
Total High School	78,480	-	298,688	291,801	85,367	16,855	102,222
Felten Middle School							
Athletics	12,317	-	48,951	58,234	3,034	-	3,034
Kennedy Middle School							
Athletics	1,425	-	10,593	4,105	7,913	-	7,913
Total Gate Receipts	92,222	-	358,232	354,140	96,314	16,855	113,169
School Projects							
High School							
Band	9,357	-	2,012	5,501	5,868	-	5,868
Chamber Singers	38,064	-	22,833	31,958	28,939	587	29,526
Publications/Journalism	34,640	-	26,383	24,509	36,514	-	36,514
Band Club	9,901	-	14,310	13,329	10,882	-	10,882
Orchestra Instruments	740	-	-	-	740	-	740
HHS Vocal	2,574	-	-	2,377	197	-	197
Choir	21,346	-	25,927	8,663	38,610	324	38,934
Orchestra	4,264	-	8,468	9,207	3,525	240	3,765
Ben Gibson Music Memorial	1,830	-	240	700	1,370	-	1,370
Athletic Foundations	9,724	-	26,534	34,615	1,643	-	1,643
Hays City Shootout	175	-	22,926	23,101	-	-	-
Drama	1,919	-	2,423	2,562	1,780	-	1,780
Dance Student ID Fee	65	-	155	-	220	-	220
Debate/Forensics	439	-	1,740	1,668	511	-	511
Hays High Industrial Tech Association	3,431	-	10,773	9,838	4,366	-	4,366
Welding Metals Tech	138	-	157	182	113	-	113
Video Tech	4,311	-	4,008	4,717	3,602	-	3,602
Radio Broadcast	50	-	-	-	50	-	50
Science Breakage	175	-	106	169	112	-	112
Special Woods	2,971	-	502	1,106	2,367	-	2,367
Business	418	-	740	165	993	-	993
Stitch N'Design	187	-	-	137	50	-	50
Sales Tax	4,092	-	20,844	16,232	8,704	-	8,704
Athletic Equipment	9,725	-	13,871	17,086	6,510	-	6,510
Athletic Supplies	5,733	-	6,182	4,866	7,049	-	7,049
Athletic Officials	-	-	30,358	30,358	-	-	-
Science Olympiad	52	-	-	-	52	-	52

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Cash Balance
High School (continued)							
SO Project Utility	\$ 767	-	-	188	579	-	579
Crafts/Leisure	40	-	300	161	179	-	179
Psychology	106	-	-	-	106	-	106
Web Team	1,484	-	8,020	6,685	2,819	-	2,819
FFA Scholarships	6,912	-	7,370	4,374	9,908	-	9,908
FFA Memorial	4,657	-	960	2,000	3,617	-	3,617
Jordyn Claiborn - Free Spirit	15	-	4,058	500	3,573	-	3,573
Alex Santos Memorial	13	-	376	230	159	-	159
Science Lab Books	2,011	-	6,660	5,432	3,239	-	3,239
Newspaper	2,552	-	7,067	7,585	2,034	-	2,034
Library	1,242	-	1,579	2,516	305	-	305
School Improvements	4,370	-	25,589	26,898	3,061	28	3,089
Guidance Office	1,054	-	4,310	4,255	1,109	-	1,109
Midwest Energy Math Grant	-	-	435	435	-	-	-
SAFE Program	-	-	1,225	749	476	-	476
Orchestra Scholarship	422	-	-	400	22	-	22
Total High School	<u>191,966</u>	<u>-</u>	<u>309,441</u>	<u>305,454</u>	<u>195,953</u>	<u>1,179</u>	<u>197,132</u>
Felten Middle School							
Band	4,599	-	3,123	1,975	5,747	-	5,747
Vocal	2,083	-	2,895	2,675	2,303	-	2,303
Orchestra	49	-	7	53	3	-	3
Yearbook	7,826	-	6,240	6,451	7,615	-	7,615
Quiz/Scholar Bowl	110	-	568	308	370	-	370
Teacher Classroom	1,211	-	2,924	3,145	990	-	990
PE Locks	725	-	-	725	-	-	-
Magazine	6,010	-	3,964	6,503	3,471	-	3,471
Pencil Project	50	-	301	110	241	-	241
Guidance Office	312	-	432	434	310	-	310
Video Tech	1,325	-	664	1,544	445	-	445
Interest	4	-	22	24	2	-	2
Sales Tax	362	-	3,152	3,514	-	-	-
Special Project - Improvements	1,308	-	10,741	7,682	4,367	-	4,367
Total Felten Middle School	<u>25,974</u>	<u>-</u>	<u>35,033</u>	<u>35,143</u>	<u>25,864</u>	<u>-</u>	<u>25,864</u>
Kennedy Middle School							
Library Improvements	77	-	43	-	120	-	120
Sales Tax	-	-	1,453	1,453	-	-	-
Educational Improvements	17,039	-	19,533	14,512	22,060	-	22,060
Yearbook	3,675	-	6,955	8,214	2,416	-	2,416
Total Kennedy Middle School	<u>\$ 20,791</u>	<u>-</u>	<u>27,984</u>	<u>24,179</u>	<u>24,596</u>	<u>-</u>	<u>24,596</u>

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Cash Balance
Wilson Grade School							
Principal's Contingency	\$ 1,724	-	5,584	4,937	2,371	-	2,371
Teacher Classroom	7,792	-	23,712	13,991	17,513	-	17,513
Midwest Energy Math Grant	2,257	-	2,613	3,347	1,523	-	1,523
Yearbook	523	-	3,288	3,082	729	-	729
Guidance Office	118	-	3,116	2,557	677	-	677
Pen/Paper Machines	339	-	1,329	1,037	631	-	631
Boxtops/Campbell's Labels	402	-	1,687	1,073	1,016	-	1,016
Total Wilson Grade School	13,155	-	41,329	30,024	24,460	-	24,460
Lincoln Grade School							
Principal's Contingency	3,713	-	9,345	7,804	5,254	-	5,254
Teacher Classroom	2,905	-	6,219	5,251	3,873	-	3,873
Pictures	516	-	251	-	767	-	767
Special Projects	4,105	-	3,107	3,331	3,881	-	3,881
Total Lincoln Grade School	11,239	-	18,922	16,386	13,775	-	13,775
O'Loughlin Grade School							
School Pictures	5,326	-	1,044	2,079	4,291	-	4,291
Teacher Classroom	6,108	-	11,179	10,311	6,976	-	6,976
Book Fair	1,075	-	2,697	2,393	1,379	-	1,379
Ambassador	458	-	384	637	205	-	205
Yearbook	1,176	-	28	1,021	183	-	183
Agendas	276	-	811	760	327	-	327
Big G Tops	2,538	-	1,764	1,429	2,873	-	2,873
Principal's Fund	3,188	-	2,780	2,600	3,368	-	3,368
Binder	498	-	322	367	453	-	453
Pencil	837	-	928	1,064	701	-	701
Headphones	936	-	456	431	961	-	961
Total O'Loughlin Grade School	22,416	-	22,393	23,092	21,717	-	21,717
Roosevelt Grade School							
Guidance Office	350	-	220	553	17	-	17
Classroom Parties	385	-	790	582	593	-	593
Yearbook	51	-	3,731	3,721	61	-	61
Principal's Contingency	4,128	-	4,117	1,654	6,591	-	6,591
Teacher Classroom	6,313	-	13,875	9,482	10,706	-	10,706
Pencil and Notebook	2,767	-	1,535	1,359	2,943	-	2,943
Special Projects	12,090	-	3,559	3,258	12,391	-	12,391
Total Roosevelt Grade School	\$ 26,084	-	27,827	20,609	33,302	-	33,302

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
District Activity Funds
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Cash Balance
Washington Grade School							
Principal's Contingency	\$ 6,033	-	7,083	3,173	9,943	-	9,943
Pictures	1,562	-	-	50	1,512	-	1,512
Yearbook	2,485	-	788	20	3,253	-	3,253
Book Programs	460	-	1,517	1,517	460	-	460
T-Shirts/Sweatshirts	390	-	1,605	1,845	150	-	150
Trip	267	-	444	595	116	-	116
Mentor Program	459	-	-	285	174	-	174
Classroom Activities	8,378	-	2,171	946	9,603	-	9,603
Reading Is Fundamental	9	-	241	241	9	-	9
Pencil and Notebook	424	-	382	377	429	-	429
Sports	515	-	3	17	501	-	501
Total Washington Grade School	<u>20,982</u>	<u>-</u>	<u>14,234</u>	<u>9,066</u>	<u>26,150</u>	<u>-</u>	<u>26,150</u>
Total School Projects	<u>332,607</u>	<u>-</u>	<u>497,163</u>	<u>463,953</u>	<u>365,817</u>	<u>1,179</u>	<u>366,996</u>
Total District Activity Funds	<u>\$ 424,829</u>	<u>-</u>	<u>855,395</u>	<u>818,093</u>	<u>462,131</u>	<u>18,034</u>	<u>480,165</u>

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statements

June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 489 Hays, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statements are presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. The financial statements of the District consist of all the funds of the District that are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

The following is a component unit of the District. The District exercises significant influence or accountability based primarily on operational or financial relationships with the District.

Unified School District No. 489 Hays, Kansas Foundation for Educational Excellence

The Foundation is organized as a nonprofit organization in the State of Kansas for the purpose of providing charitable and educational functions to the District. Seven members of the Board of Trustees of the Foundation are also members of the Board of Education of the District. Their financial statements are not included in this report. Contact the District Clerk for information on how to obtain this financial information.

The District is the primary government as defined in GASB #14 and further amended by GASB #39. The School Board is elected by the public. The Board has the authority to make decisions, levy taxes, influence operations and has the primary accountability in fiscal matters.

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 reported amount of unencumbered cash balances and accounts payable during the reporting period. Actual results could differ from these estimates.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following categories of funds comprise the financial activities of the District for the year ended June 30, 2012.

Governmental Fund Categories

General Fund – to account for all financial resources except those required to be reported in another fund.

Special Revenue Funds – to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

District Activity Funds – a special revenue fund that accounts for the receipts and disbursements of monies from District activities. These organizations exist with the explicit approval of and are subject to revocation by the District's Board of Education. The students participate in the activities, but the Board of Education has control of the expenditures. This accounting reflects the District's agency relationship with the student activity organizations.

Debt Service Funds – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Project Funds – to account for financial resources to be used for the acquisition or construction of major capital facilities.

Fiduciary Fund Categories

Agency Funds – to account for assets held by the District as trustee or agent for others.

Student Activity Funds – an agency fund that accounts for the receipts and disbursements of monies from student activity organizations in which the students participate and are involved in the management of the organization's activities. These organizations exist with the explicit approval of and are subject to revocation by the District's Board of Education. The student organization approves the expenditure, not the Board of Education. This accounting reflects the District's agency relationship with the student activity organizations.

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. 75-1120 a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Departure From Accounting Principles Generally Accepted in the United States of America

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

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

- a. Preparation of the budget for the succeeding fiscal year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
- d. 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 10 days after publication the hearing may be held and the governing body may amend the budget at that time. There was one budget amendment this year for the Virtual Education Fund.

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 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special revenue funds: O'Loughlin Pre-School Fund, Munjor Childcare Fund, Reading Recovery Collaboration Fund, I3 Reading Recovery Fund, Contingency Reserve Fund, Head Start Fund, Head Start – ARRA Fund, Head Start Fund, Head Start – ARRA Expansion – Oct Fund, Early Head Start Fund, Early Head Start – ARRA Fund, Early Head Start Fund, Early Head Start – ARRA Expansion – Oct Fund, Title I Fund, Title I Carryover Fund, Title I – ARRA Fund, Title I Migrant Fund, Title IV Safe and Drug Free Schools Fund, Title II A Teacher Quality Fund, Title II D Education Technology Fund, Title III English Language Fund, Miscellaneous Mini Grants Fund, Strengthening Families Grant Fund, Mental Health Systems Fund, PAT-KELC 2010 Fund, PAT-KELC 2011 Fund, PAT-KELC 2012 Fund, Smart Start 2010 Grant Fund, Smart Start 2011 Grant Fund, Smart Start 2012 Grant Fund, ECMH 2010 Grant Fund, ECMH 2011 Grant Fund, and ECMH 2012 Grant 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.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statements

June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deposits and Investments

The District follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary of cash receipts, expenditures, and unencumbered cash.

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 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 K.S.A. 9-1405.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$4,021,840 and the bank balance was \$7,073,120. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$1,054,438 was covered by federal depository insurance and \$6,018,682 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments

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

Compensated Absences

Sick Leave

The District's contracts with various employees permits them to accumulate sick leave. Certified and non-certified personnel may accumulate sick leave at two days per annum and one day per contract month with full salary. Unused sick leave is cumulative without limit. Upon termination, employees with five years of service will receive accumulated sick leave at a rate of \$65 per day for all days above 20 days. The total potential liability for sick leave approximated \$1,694,606 at June 30, 2012. This potential liability is shown on the schedule of long-term debt.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Financial Statements
June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Vacation

Classified personnel who have completed a full year of service on June 1 are granted paid vacation based on length of service. All vacation awarded in any given year shall be taken during that same contract year.

Deferred Compensation Plan

The District sponsors deferred compensation plans under Internal Revenue Code Sections 403(b) and 457(b). Permanent and part-time employees are eligible to participate under these plans. The employee is responsible for the amount of deferred compensation to be contributed. The District is not required to make any contributions.

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, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% and 6% (if hired on or after July 1, 2009) 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 amount necessary to achieve the actuarially determined contribution rate. The State currently contributes 9.77% of covered payroll and 18.96% for non-licensed KPERS retirees and 22.96% for licensed KPERS retirees. These contribution requirements are established by KPERS and are periodically revised. The State of Kansas' contributions to KPERS for all Kansas public school employees for the years ending June 30, 2012, 2011, and 2010 were \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the required contributions for each year as set forth by the legislature. The amounts attributable to the District for the years ending June 30, 2012, 2011, and 2010 were \$2,309,831, \$1,410,954, and \$1,636,870, respectively.

Other Post Employment Benefits

The District provides post retirement healthcare benefits, effective September 18, 2000, in accordance with State statutes. To be eligible for early retirement, the employee must have been employed in the District in a full-time position at least 10 years and turn 55 years of age or older prior to the first day of school the following year. The employee must be a current employee and give written notice to the Superintendent on or before May 10th of the year in which the employee wishes to retire early. The District will pay a minimum of \$6,813 annually toward the retired employees' health insurance in the District pool until the retiree reaches age 65. Throughout the year ended June 30, 2012, 65 retirees met those eligibility requirements. Expenditures for post retirement healthcare benefits are recognized as retirees report claims. During the year, expenditures of \$428,792 were recognized for post retirement healthcare.

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. The District pays the full amount of the applicable premium for single coverage. The employee is responsible for any amounts above the single coverage 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.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statements

June 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

Property Tax Calendar

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. Property taxes are collected and remitted to the County Treasurer. Taxes levied annually on November 1st are due one-half by December 20th and one-half by May 10th. Major tax distributions are made in the months of December through July. Lien dates for personal property are in March and August and lien dates for real property are in September. Taxes are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

Restricted Assets

Restricted cash balances are reported in various funds that are legally restricted for specified uses such as the payment of debt service and fiscal fees on long-term debt and for expenditures approved in federal and state grant contracts. Also, cash is restricted in the agency funds of the District for special purposes.

Reimbursements

The District records reimbursable expenditures (or expenses) in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparison, the expenditures (or expenses) are properly offset by the reimbursements.

NOTE 2 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 489 Hays, Kansas'** interfund transfers and statutory authority for the year ended June 30, 2012 were as follows:

From	To	Statutory Authority	Amount
General Fund	Bilingual Education Fund	K.S.A. 72-6428	\$ 133,959
General Fund	Virtual Education Fund	K.S.A. 72-6428	148,390
General Fund	Special Education Fund	K.S.A. 72-6428	4,104,193
General Fund	Vocational Education Fund	K.S.A. 72-6428	688,554
General Fund	Parent Education Program Fund	K.S.A. 72-6428	42,738
General Fund	At Risk (4 Year Old) Fund	K.S.A. 72-6428	149,303
General Fund	At Risk (K-12) Fund	K.S.A. 72-6428	1,860,887
Special Education Fund	Coop Special Education Fund	K.S.A. 72-968	3,941,244

NOTE 3 – LITIGATION

Unified School District No. 489 Hays, Kansas is party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the affected funds of the District.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Notes to Financial Statements

June 30, 2012

NOTE 4 – RISK MANAGEMENT

Unified School District No. 489 Hays, Kansas carries commercial insurance for risks of loss, including property, general liability, inland marine, automobile, school board liability, umbrella, workers compensation, and employee dishonesty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 5 – GRANTS AND SHARED REVENUES

Unified School District No. 489 Hays, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 6 – CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable To Date
Hays Middle School Addition	\$ 894,733	\$ 446,923
Hays Middle School Safe Room Additions	16,593	16,593

NOTE 7 – RELATED PARTY TRANSACTIONS

In accordance with accounting standards, the following related party transactions were identified for the fiscal year 2012. Related party transactions do not include compensation arrangements, expense allowances and reimbursements, and similar items incurred in the ordinary course of operations and, accordingly, such items are not included below.

Richard Kraemer – Shareholder of Insurance Planning and a Board Member.	\$ 133,426
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NOTE 8 – COMPARATIVE DATA

Comparative data for the prior year has been presented in Statement 3 in the accompanying financial statements in order to provide an understanding of changes in **Unified School District No. 489 Hays, Kansas'** cash and unencumbered cash balances. However, complete comparative data (presentation of prior year totals in Statement 1) has not been presented since their inclusion would make the statement unduly complex and difficult to read.

NOTE 9 – IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$52,259 subsequent to June 30, 2012 and as required by 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.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Financial Statements
June 30, 2012

NOTE 10 – OPERATING LEASES

On June 18, 2008, **Unified School District No. 489 Hays, Kansas** entered into a lease agreement with Xerox Corporation for a Xerox 4595 Copier. The agreement calls for monthly payments of \$1,222 for 60 months. Payments totaling \$14,669 were made during the fiscal year ended June 30, 2012. Future scheduled payments to maturity are as follows:

Year	Amount
2013	\$ 14,669
2014	2,445

On December 21, 2009, the District entered into a lease agreement with Essdack Corporation for an Ikon PCP1050 Copier. The agreement calls for monthly payments of \$975 for 60 months. Payments totaling \$11,700 were made prior to June 30, 2012. Future scheduled payments to maturity are as follows:

Year	Amount
2013	\$ 11,700
2014	11,700
2015	5,850

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

The Supplemental General Fund Unencumbered Cash has been restated to \$568,758 to be in conformity with the regulatory basis of accounting as of July 1, 2011.

NOTE 12 – LONG-TERM DEBT

Unified School District No. 489 Hays, Kansas has the following types of long-term debt.

No Fund Warrant

The District entered into a No Fund Warrant of \$300,000 on May 6, 2011 to finance the purchase of text books.

Lease Obligations

A capital lease obligation in the amount of \$104,998 entered into on December 18, 2008, consists of an obligation for the purchase of a school bus. The effective interest rate is 3.65 percent per annum.

A capital lease obligation in the amount of \$171,313 was entered into on March 10, 2009, consists of an obligation for the purchase of the CIC software. The effective interest rate is 3.65 percent per annum.

A capital lease obligation in the amount of \$1,290,000 was entered into on June 2, 2011, consists of an obligation for the purchase of Dell computers. The effective interest rate is 2.48 percent per annum.

A capital lease obligation in the amount of \$178,800 was entered into on August 9, 2011, consists of an obligation for the purchase of a Coach bus. The effective interest rate is 2.34 percent per annum.

A capital lease obligation in the amount of \$752,600 was entered into on March 1, 2012, consists of an obligation for the construction of a classroom building. The effective interest rate is 3.00 percent per annum.

Each capital lease contains the fiscal funding clause.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Financial Statements
June 30, 2012

NOTE 12 - LONG-TERM DEBT (continued)

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
No Fund Warrant										
No Fund Warrant - Commerce Bank	2.48%	05/06/11	300,000	02/01/14	\$ 300,000	-	(148,194)		151,806	7,391
Capital Leases Payable										
School Bus	3.65%	12/18/08	104,998	02/15/15	61,334	-	(14,520)		46,814	2,239
Internet Filtering System	3.65%	02/23/09	59,067	10/15/11	20,082	-	(20,082)		-	655
CIC Software	3.65%	03/10/09	171,313	03/10/16	108,775	-	(20,216)		88,559	3,981
Dell Computers	2.48%	06/02/11	1,290,000	02/01/14	1,290,000	-	(426,555)		863,445	18,634
Coach Bus	2.34%	08/09/11	178,800	02/15/14	-	178,800	(59,628)		119,172	2,057
Middle School Addition	3.00%	03/01/12	752,600	08/15/21	-	752,600	-		752,600	-
Total Contractual Indebtedness					1,780,191	931,400	(689,195)	-	2,022,396	34,957
Compensated Absences					1,673,743			20,863	1,694,606	
Total Long-Term Debt					<u>\$ 3,453,934</u>	<u>931,400</u>	<u>(689,195)</u>	<u>20,863</u>	<u>3,717,002</u>	<u>34,957</u>

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

	YEAR						Total
	2013	2014	2015	2016	2017	2018-2022	
Principal							
No Fund Warrant	\$ 49,980	101,826	-	-	-	-	151,806
Capital Leases Payable	597,819	601,202	107,245	93,951	72,689	397,684	1,870,590
Total Principal	<u>647,799</u>	<u>703,028</u>	<u>107,245</u>	<u>93,951</u>	<u>72,689</u>	<u>397,684</u>	<u>2,022,396</u>
Interest							
No Fund Warrant	1,882	1,898	-	-	-	-	3,780
Capital Leases Payable	36,850	33,466	20,550	17,083	14,150	36,510	158,609
Total Interest	<u>38,732</u>	<u>35,364</u>	<u>20,550</u>	<u>17,083</u>	<u>14,150</u>	<u>36,510</u>	<u>162,389</u>
Total Principal and Interest	<u>\$ 686,531</u>	<u>738,392</u>	<u>127,795</u>	<u>111,034</u>	<u>86,839</u>	<u>434,194</u>	<u>2,184,785</u>

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS

Supplementary Information

Certified
Public
Accountants

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

To the Board of Education
Unified School District No. 489 Hays, Kansas
Hays, Kansas

We have audited the financial statements of **Unified School District No. 489 Hays, Kansas** as of and for the year ended June 30, 2012, and have issued our report thereon dated December 10, 2012. The report on the audited financial statements was adverse because it was not presented in conformity with accounting principles generally accepted in the United States of America; however, it was unqualified as presented on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of **Unified School District No. 489 Hays, Kansas** is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered **Unified School District No. 489 Hays, Kansas'** internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Unified School District No. 489 Hays, Kansas'** financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion

Unified School District No. 489 Hays, Kansas
Page Two

on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

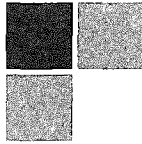
We noted certain matters that we reported to management of **Unified School District No. 489 Hays, Kansas** in a separate letter dated December 10, 2012.

This report is intended solely for the information and use of management, Board of Education, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Adams, Brown, Beran & Ball

ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

December 10, 2012



Certified
Public
Accountants

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

To the Board of Education
Unified School District No. 489 Hays, Kansas
Hays Kansas

Compliance

We have audited **Unified School District No. 489 Hays, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of **Unified School District No. 489 Hays, Kansas'** major federal programs for the year ended June 30, 2012. **Unified School District No. 489 Hays, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of **Unified School District No. 489 Hays, Kansas'** management. Our responsibility is to express an opinion on **Unified School District No. 489 Hays, Kansas'** compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the *Kansas Municipal Audit Guide*; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Unified School District No. 489 Hays, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of **Unified School District No. 489 Hays, Kansas'** compliance with those requirements.

In our opinion, **Unified School District No. 489 Hays, Kansas** complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of **Unified School District No. 489 Hays, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered **Unified School District No. 489 Hays, Kansas'** internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in

Unified School District No. 489 Hays, Kansas
Page Two

accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Unified School District No. 489 Hays, Kansas'** internal control over compliance.

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

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

This report is intended solely for the information and use of management, Board of Education, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


ADAMS, BROWN, BERAN & BALL, CHTD.
Certified Public Accountants

December 10, 2012

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

SECTION I - SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Qualified

Internal control over financial reporting:

- | | | | | |
|---------------------------------------------------------|-------------------|-----|------------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |
| • Noncompliance material to financial statements noted? | <u> </u> | Yes | <u> X </u> | No |

FEDERAL AWARDS

Internal control over major programs:

- | | | | | |
|--------------------------------------|-------------------|-----|------------------|---------------|
| • Material weakness identified? | <u> </u> | Yes | <u> X </u> | No |
| • Significant deficiency identified? | <u> </u> | Yes | <u> X </u> | None reported |

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133 ? Yes X No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
Special Education Cluster -	
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants
Head Start Cluster	
93.600	Head Start
93.708	ARRA - Head Start
93.709	ARRA - Early Head Start

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes X No

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

SECTION II – FINANCIAL STATEMENT FINDINGS

No financial statement findings are required to be disclosed under OMB Circular A-133.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No material findings or questioned costs are required to be disclosed under OMB Circular A-133.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

No material findings or questioned costs for the year ended June 30, 2011 are required to be disclosed under OMB Circular A-133.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed Through Kansas State Department of Education			
Food Service Fund			
Child Nutrition Cluster			
School Breakfast Program	10.553	N/A	\$ 116,059
National School Lunch Program	10.555	N/A	603,393
Summer Food Service Program for Children	10.559	N/A	<u>20,158</u>
Total Child Nutrition Cluster			<u>739,610</u>
Food Service Fund			
Child and Adult Care Food Program	10.558	N/A	<u>73,329</u>
Food Service Fund and Capital Outlay Fund			
Federal School Food Service	10.560	N/A	<u>1,350</u>
Food Service Fund			
Team Nutrition Training Grant	10.574	N/A	<u>470</u>
U.S. Department of Education			
Passed Through Kansas State Board of Education			
Title I Funds			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>368,476</u>
Title I Carry Over			
Title I Grants to Local Educational Agencies	84.010	N/A	<u>115,500</u>
Title I Migrant Fund			
Migrant Education - Basic State Grant Program	84.011	N/A	<u>75,920</u>
Coop Special Education Fund			
Special Education - Grants to States (IDEA Part B)	84.027	N/A	891,489
Special Education - Preschool Grants (IDEA Preschool)	84.173	N/A	<u>26,804</u>
Total Coop Special Education Fund			<u>918,293</u>
Vocational Education Fund			
Vocational Ed - Basic Grants to States	84.048	N/A	<u>21,601</u>
Title II A Teacher Quality Fund			
Improving Teacher Quality State Grants	84.367	N/A	<u>127,573</u>
General Fund			
Education Jobs Funds	84.410	N/A	<u>7,822</u>
General Fund			
Title VI - State Assessments	84.369	N/A	<u>85</u>
Title III English Language Fund			
English Language Acquisition Grants	84.365	N/A	<u>14,063</u>

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
U.S. Department of Health and Human Services			
Direct Programs			
Head Start Fund			
Head Start Program	93.600	N/A	<u>1,073,233</u>
Early Head Start Fund			
Head Start Program	93.600	N/A	<u>268,102</u>
Head Start Recovery Act			
Head Start - Recovery Act	93.708	N/A	<u>18,276</u>
Early Head Start - Recovery Act	93.709	N/A	<u>86,638</u>
Total Head Start Recovery Act			<u>104,914</u>
Passed Through Kansas Department of Social Rehabilitation Services			
Child Care and Development Block Grant	93.575	N/A	<u>446,645</u>
Total Head Start Funds			<u>1,892,894</u>
Passed Through Kansas Department of Social Rehabilitation Services			
Strengthening Families Fund	93.590	N/A	<u>13,591</u>
U.S. Department of Education			
Passed Through Kansas Department of Homeland Security			
Hays Middle School Capital Project Fund			
Hazard Mitigation Grant (HMGP)	97.039	N/A	<u>16,593</u>
Total Expenditures of Federal Awards			\$ <u>4,387,170</u>

See accompanying notes to schedule of expenditures of federal awards.

UNIFIED SCHOOL DISTRICT NO. 489 HAYS, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Unified School District No. 489 Hays, Kansas**, and is presented on the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than generally accepted accounting principles. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.