

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS
AUDIT REPORT JUNE 30, 2012

KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
MARYSVILLE, KANSAS 66508

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWOTAMIE COUNTY, KANSAS

FINANCIAL STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

TABLE OF CONTENTS

<u>ITEM</u>	<u>PAGE NUMBER</u>
FINANCIAL INFORMATION	
Independent Auditors' Report	1
Statement 1 Summary of Cash Receipts, Expenditures, and Unencumbered Cash	3-4
Notes to the Financial Statement	5-11
SUPPLEMENTAL INFORMATION	
Schedule 1 Schedule of Expenditures – Actual and Budget	13
Schedule 2 Schedule of Cash Receipts and Expenditures – Actual and Budget	15-26
Schedule of Cash Receipts and Expenditures – Actual	27-33
Schedule 3 Agency Funds – Schedule of Cash Receipts and Cash Disbursements	35
Schedule 4 District Activity Funds – Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	37
Schedule 5 Comparison of Depository Security with Funds on Deposit	39

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

FINANCIAL INFORMATION

KICKHAEFER & ASSOCIATE, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 322
Onaga, Kansas 66521

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 322, Onaga, Kansas (District), as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit.

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

As described more fully in Note 1, the District has prepared this financial statement using the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2012, or the respective changes in its financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The schedule of expenditures-actual and budget, individual fund schedules of cash receipts and expenditures-actual and budget, agency funds, and other information identified in the table of contents as supplementary information are presented for analysis and are not a required part of the statutory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.


Kickhaefer & Associate, P.A.
Marysville, Kansas
February 11, 2013

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

STATEMENT 1
PAGE 1 OF 2

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUND GENERAL TYPE FUNDS:	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELLED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED BALANCE	ADD OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE
GOVERNMENTAL TYPE FUNDS:							
GENERAL FUND	25,515.28	0.00	2,435,452.74	2,435,452.48	0.55	5,225.69	5,226.24
SUPPLEMENTAL GENERAL			861,519.29	839,877.00	47,157.57	40,249.12	87,406.69
SPECIAL REVENUE FUNDS:							
AT RISK (K-12)	100,000.00	0.00	209,163.39	230,795.84	78,367.55	0.00	78,367.55
CAPITAL OUTLAY	712,815.45	0.00	92,925.41	371,838.77	433,902.09	139,214.28	573,116.37
DRIVER TRAINING	22,770.31	0.00	5,480.00	5,351.63	22,898.68	0.00	22,898.68
FOOD SERVICE	40,000.00	0.00	194,569.59	189,569.59	45,000.00	0.00	45,000.00
PROFESSIONAL DEVELOPMENT	20,000.00	0.00	2,635.12	12,635.12	10,000.00	0.00	10,000.00
SPECIAL EDUCATION	100,000.00	0.00	470,386.09	470,386.09	100,000.00	87,800.00	187,800.00
VOCATIONAL EDUCATION	100,000.00	0.00	45,118.88	95,118.88	50,000.00	0.00	50,000.00
KPERS SPECIAL RETIREMENT CONTRIBUTION	0.00	0.00	184,809.56	184,809.56	0.00	0.00	0.00
TEXTBOOK & STUDENT MATERIAL REVOLVING	71,577.16	0.00	24,150.64	17,346.60	78,381.20	0.00	78,381.20
TITLE I	0.00	0.00	53,218.00	53,218.00	0.00	0.00	0.00
CONTINGENCY RESERVE	292,776.00	0.00	67,784.86	130,123.89	230,436.97	0.00	230,436.97
RURAL EDUCATION ACHIEVEMENT PROGRAM	0.00	0.00	23,967.00	23,967.00	0.00	0.00	0.00
TITLE I-A	0.00	0.00	14,103.00	14,103.00	0.00	0.00	0.00
MINI-GRANTS	0.00	0.00	500.00	500.00	0.00	0.00	0.00
GATE RECEIPT FUNDS	17,510.24	0.00	44,342.73	43,603.85	18,249.12	0.00	18,249.12
SCHOOL PROJECT FUNDS	17,684.55	0.00	80,139.29	63,141.18	34,682.66	0.00	34,682.66
DEBT SERVICE:							
BOND AND INTEREST	403,176.20	0.00	95,268.83	255,655.00	242,790.03	0.00	242,790.03
FIDUCIARY TYPE FUNDS:							
EXPENDABLE TRUSTS:							
SCHOLARSHIP - KOELLING	18,720.59	0.00	249.87	750.00	18,220.46	0.00	18,220.46
SCHOLARSHIP - HEFTY	5,613.39	0.00	76.00	500.00	5,189.39	0.00	5,189.39
SCHOLARSHIP - CASEY	2,918.88	0.00	40.74	250.00	2,709.62	0.00	2,709.62
SCHOLARSHIP - KROTH	42,948.37	0.00	782.76	1,056.00	42,675.13	0.00	42,675.13
SCHOLARSHIP - MARTEN	4,330.06	0.00	1,057.99	500.00	4,888.05	0.00	4,888.05
NONEXPENDABLE TRUSTS:							
SCHOLARSHIP - LEWIS	60,885.34	0.00	843.77	1,024.00	60,705.11	0.00	60,705.11
SCHOLARSHIP - NOLTE	4,396.67	0.00	62.17	0.00	4,458.84	0.00	4,458.84
SCHOLARSHIP - EDDY	2,089.46	0.00	29.11	50.00	2,068.57	0.00	2,068.57
SCHOLARSHIP - GRUTZMACHER-GREGG	8,649.71	0.00	121.10	140.00	8,630.81	0.00	8,630.81
SCHOLARSHIP - PAULSEN	1,430.18	0.00	19.14	0.00	1,449.32	0.00	1,449.32
SCHOLARSHIP - DECHANT	2,439.87	0.00	34.50	0.00	2,474.37	0.00	2,474.37
SCHOLARSHIP - SCHANE	35,343.00	0.00	481.79	588.00	35,236.79	0.00	35,236.79
SCHOLARSHIP - ROSENFELD	0.00	0.00	3,080.00	0.00	3,080.00	0.00	3,080.00
SCHOLARSHIP - CECIL L. PAULSEN	52,573.96	0.00	735.66	816.00	52,493.62	0.00	52,493.62
TOTAL REPORTING ENTITY (Excluding Agency Funds)	\$ 2,166,164.96	\$ 0.00	\$ 4,913,149.02	\$ 5,443,167.48	\$ 1,636,146.50	\$ 272,489.09	\$ 1,908,635.59

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

STATEMENT 1
 PAGE 2 OF 2

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	ENDING CASH BALANCE
COMPOSITION OF CASH:	
CASH IN BANK, MORRILL & JANES BANK, ONAGA, KANSAS:	
NOW CHECKING ACCOUNTS #5444949, #5394965, & #4350592	\$ 1,082,728.25
ACCOUNT #5456917	1,000.00
CERTIFICATE OF DEPOSIT #3002245, DUE 7/17/12, 24% IDLE FUNDS	600,000.00
CERTIFICATE OF DEPOSIT #4709, DUE 8/14/12, .19% HS ACT FUND	9,760.56
CERTIFICATE OF DEPOSIT #7263, DUE 1/15/13, 1.10% LEWIS SCHOLARSHIP FUND	29,978.43
CERTIFICATE OF DEPOSIT #7343, DUE 8/15/12, 1.35% LEWIS SCHOLARSHIP FUND	30,726.68
CERTIFICATE OF DEPOSIT #7344, DUE 8/15/12, 1.35% NOLTE SCHOLARSHIP FUND	4,458.84
CERTIFICATE OF DEPOSIT #7345, DUE 8/15/12, 1.35% EDDY SCHOLARSHIP FUND	2,068.57
CERTIFICATE OF DEPOSIT #7346, DUE 8/15/12, 1.35% GREGG SCHOLARSHIP FUND	8,630.81
CERTIFICATE OF DEPOSIT #7347, DUE 8/15/12, 1.35% DECHANT SCHOLARSHIP FUND	2,474.37
CERTIFICATE OF DEPOSIT #10015, DUE 12/11/12, 1.10% SCHANE SCHOLARSHIP FUND	35,236.79
CERTIFICATE OF DEPOSIT #10043, DUE 1/18/13, 1.05% KOELLING SCHOLARSHIP FUND	18,220.46
CERTIFICATE OF DEPOSIT #10222, DUE 7/19/12, 1.35% CASEY SCHOLARSHIP FUND	2,709.62
CERTIFICATE OF DEPOSIT #3001177, DUE 5/15/13, .90% HEFTY SCHOLARSHIP FUND	5,189.39
CERTIFICATE OF DEPOSIT #3001622, DUE 12/11/12, 1.10% MARTEN SCHOLARSHIP FUND	4,888.05
CERTIFICATE OF DEPOSIT #3001904, DUE 5/24/13, .90% CECIL L. PAULSEN SCHOLARSHIP FUND	52,493.62
CERTIFICATE OF DEPOSIT #30000082, DUE 5/31/13, .90% DICK "COACH" ROSENFELD SCHOLARSHIP FUND	2,080.00
CERTIFICATE OF DEPOSIT #33306874, DUE 9/15/12, 1.25% PAULSEN SCHOLARSHIP FUND	1,449.32
CASH IN BANK, THE FARMERS STATE BANK, HOLTON, KANSAS:	
CERTIFICATE OF DEPOSIT #53284, DUE 8/28/12, 1.30% KROTH SCHOLARSHIP FUND	42,675.13
TOTAL CASH	1,936,768.89
LESS AGENCY FUNDS per SCHEDULE 3	(28,133.30)
TOTAL REPORTING ENTITY CASH (Excluding Agency Funds)	\$ 1,908,635.59

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Unified School District No. 322 is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 322 (the primary government). The district has no component units.

B. Fund accounting

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

The following types of funds comprise the financial activities of the district for the fiscal year 2012:

Governmental funds

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

Special revenue funds--to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt service fund --to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Fiduciary funds

Trust and agency funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

C. Basis of Accounting

Statutory Basis of Accounting --The statutory basis of accounting, as used in the preparation of this statutory basis financial statement, is designed to demonstrate compliance with the cash basis and budget laws of 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 which the transfer is made.

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

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

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

D. Reimbursements

Unified School District No. 322 records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

E. 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. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year. The General Fund maximum legal budget per the State Board of Education was set at \$2,418,822.00 on June 21, 2012.

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

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds: Textbook, Contingency Reserve, and federal programs and grant funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

F. Property Tax

The county clerk calculates the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to the county treasurer, who prepares tax statements and receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and May 11th. Delinquent taxes were assessed interest at 7% per annum for calendar year 2011 and 7% per annum for calendar year 2012. This interest is retained by the county.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance With Finance-Related Legal and Contractual Provisions

K.S.A. 75-3317 through 75-3322 makes mandatory the purchase of products offered by Kansas industries for the blind and severely disabled. "The Kansas Use Law" states that when a unified school district has need to purchase products such as those listed in the Kansas State Use Catalog, it is a violation of Kansas law to purchase from any source other than those specified on the website or catalog. USD #322 did purchase \$274.90 from these industries in fiscal year 2011-2012 but reasonably not all janitorial or office supplies needed throughout the school year were purchased from those specified by the State.

K.S.A. 72-6760 requires expenditures greater than \$20,000 for construction or purchases of materials and goods/wares to be awarded to the lowest bidder through sealed bid procedures. In 2012, USD #322 approved and awarded the purchase of 2 buses to Allied Bus Sales for \$70,920 and \$86,050, respectively. This supplier was awarded each bid through the sealed bid procedure, but not as the lowest bidder.

K.S.A. 72-8208a requires school activity funds to be accounted for properly, including the proper recording of receipts and expenditures within each fund. In 2012, the high school activity fund required an \$82.00 adjustment increase to the Student Activities fund and checking account balance in order to reconcile the fund at June 30, 2012.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the district. The statute requires banks eligible to hold the district's funds have a main or branch bank in the county in which the district is located 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.

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

3. DEPOSITS AND INVESTMENTS (cont.)

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the carrying amount of the district's deposits, including certificates of deposit, was \$1,936,727.25 and the bank balance was \$2,235,059.73. The bank balance was held by two banks, resulting in a concentration of credit risk. Of the bank balance, \$292,675.13 was covered by FDIC insurance and the remaining \$1,942,384.60 was collateralized with securities held by the pledging financial institutions' agents in the district's name.

Custodial credit risk – investments. At year-end the district had no investments.

4. IN-SUBSTANCE RECEIPT IN TRANSIT

The school district received \$185,204.00 in the General Fund subsequent to June 30, 2011, and \$190,903.00 subsequent to June 30, 2012. The Supplemental General Fund received \$19,398.00 subsequent to June 30, 2011, and \$18,712.00 subsequent to June 30, 2012. These receipts were recorded as in-substance receipts in transit and included as receipts for the respective years as required by K.S.A 72-6417 and K.S.A. 72-6434.

5. LONG-TERM DEBT

Changes in long-term liabilities for the Unified School District No. 322 for the year ended June 30, 2012, were as follows:

ISSUE	INTEREST RATES	DATE OF ISSUE	AMOUNT OF ISSUE	DATE OF FINAL MATURITY	BEGINNING PRINCIPAL OUTSTANDING	ADDITIONS TO PRINCIPAL	REDUCTIONS OF PRINCIPAL	NET CHANGE IN PRINCIPAL	ENDING PRINCIPAL OUTSTANDING	INTEREST PAID
GENERAL OBLIGATION BONDS: REFUNDING SERIES 2004	3.00 - 4.00%	06/28/2004	\$ 1,695,000.00	10/01/2012	\$ 395,000.00	\$ -	\$ 245,000.00	\$ (245,000.00)	\$ 150,000.00	\$ 10,655.00
TOTALS					\$ 395,000.00	\$ -	\$ 245,000.00	\$ (245,000.00)	\$ 150,000.00	\$ 10,655.00

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

5. LONG-TERM DEBT (cont.)

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	2018-22	
PRINCIPAL:							
GENERAL OBLIGATION BONDS - SERIES 2004	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
INTEREST:							
GENERAL OBLIGATION BONDS - SERIES 2004	3,000.00	-	-	-	-	-	3,000.00
TOTAL PRINCIPAL AND INTEREST	\$ 153,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,000.00

6. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Original Amount
General Fund	Transfer to Special Educ.	K.S.A. 72-6428	269,250.00
General Fund	Transfer to Contingency Reserve	K.S.A. 72-6428	67,784.86
Supplemental General Fund	Transfer to Food Service	K.S.A. 72-6433	30,233.16
Supplemental General Fund	Transfer to Professional Educ.	K.S.A. 72-6433	2,347.72
Supplemental General Fund	Transfer to Special Educ.	K.S.A. 72-6433	201,136.09
Supplemental General Fund	Transfer to Vocational	K.S.A. 72-6433	42,579.22
Supplemental General Fund	Transfer to K-12 At-Risk	K.S.A. 72-6433	209,163.39

7. DEFINED BENEFIT PENSION PLAN

Plan description. The Unified School District No. 322, Onaga, Kansas, participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERs provide 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) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERs member-employee contribution rate at 4% or 6% 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.

Kansas currently contributes 9.77% of covered payroll. These contribution requirements are established by KPERs and are periodically revised. 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.

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

8. OTHER POST EMPLOYMENT BENEFITS

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

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 government under this program.

9. FRINGE BENEFITS

All teachers whose contract with the district includes 630 or more instructional hours per year and classified personnel whose contract includes 630 or more contracted duty hours per contract year shall have the right to participate in the district's group health insurance plan which is the State of Kansas Health Insurance Plan. The district contribution is required at 95% of single coverage. If an employee elects dependent coverage, the district is required to contribute an additional 35% toward the dependent premium cost.

All teachers and classified personnel have the opportunity to voluntarily participate in the District's Plan 125, An Employee Salary Reduction Plan (Section 125 Cafeteria Plan in compliance with Section 125 of the Internal Revenue Code). The following options are available for salary reduction:

- A. Group Health Insurance
- B. Salary Protection / Disability
- C. Group Life Insurance
- D. Reimbursement for out-of-pocket medical expenses
- E. Reimbursement for out-of-pocket dependent care expenses

10. COMPENSATED ABSENCES

The District's policies regarding vacation and discretionary leave are:

Each full time teacher shall be credited with 12 discretionary leave days accumulative to 90 days. Discretionary leave may be used at the discretion of the teacher and include absences for illness, emergency or personal reasons. Teachers shall be allowed two days of non-accumulative bereavement leave in addition to the allowable number for sick leave. The teachers administer a sick leave pool comprised of unlimited donations, with a maximum of 90 days of borrowed leave to be used by each person requesting leave.

Any teacher called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district.

The superintendent is allowed twelve days sick leave accumulative to 90 days, 20 days paid vacation annually, three days personal leave, and two days non-accumulative bereavement leave.

The principals are allowed twelve days sick leave accumulative to 90 days, three days personal leave, and three days non-accumulative bereavement leave.

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 2012

10. COMPENSATED ABSENCES (cont.)

Other classified personnel are eligible for compensated absences dependent upon their classification in the following schedule:

Classification	Sick Leave	Accumulative Time	Personal Leave	Bereavement Leave
12-month employee	12 days	90 days	3 days	2 days
10.5-month employee	11 days	80 days	3 days	2 days
9-month employee	9 days	60 days	2 days	2 days

Unused sick leave days shall be added to the next year's accumulative days up to the maximum allowed. Any classified employee called to jury duty is granted paid leave and such leave is not deducted from the employee's credit paid leave. Any court payments to the employee, except for mileage reimbursement, are forfeitable to the district. The classified employee's unused personal leave may accumulate as sick leave.

Liability for compensated absences is not reflected in the financial statement.

11. COMMITMENTS AND CONTINGENCIES

Litigation As of the audit date, there is no litigation pending which involves the Unified School District No. 322.

Grant program involvement In the normal course of operations, the district participates in various Federal or State grant programs from year to year. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SUPPLEMENTAL INFORMATION

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 1

SCHEDULE OF EXPENDITURES - ACTUAL AND BUDGET
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUND	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)
		LEGAL MAX		BUDGET CREDITS				
GOVERNMENTAL TYPE FUNDS:								
GENERAL FUND	\$ 2,470,230.00	\$ (51,408.00)	\$ 16,630.48	\$	\$ 2,435,452.48	\$	\$ 2,435,452.48	\$ 0.00
SUPPLEMENTAL GENERAL	852,777.00	(12,900.00)	0.00		839,877.00		839,877.00	0.00
SPECIAL REVENUE FUNDS:								
AT RISK (K-12)	400,000.00	0.00	0.00		400,000.00		230,795.84	(169,204.16)
CAPITAL OUTLAY	786,075.00	0.00	0.00		786,075.00		371,838.77	(414,236.23)
DRIVER TRAINING	26,944.00	0.00	0.00		26,944.00		5,351.63	(21,592.37)
FOOD SERVICE	200,000.00	0.00	0.00		200,000.00		189,569.59	(10,430.41)
PROFESSIONAL DEVELOPMENT	25,000.00	0.00	0.00		25,000.00		12,635.12	(12,364.88)
SPECIAL EDUCATION	480,000.00	0.00	0.00		480,000.00		470,386.09	(9,613.91)
VOCATIONAL EDUCATION	200,000.00	0.00	0.00		200,000.00		95,118.88	(104,881.12)
KPERS SPECIAL RETIREMENT CONTRIBUTION	266,078.00	0.00	0.00		266,078.00		184,809.56	(81,268.44)
DEBT SERVICE FUNDS:								
BOND AND INTEREST	255,655.00	0.00	0.00		255,655.00		255,655.00	0.00

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 1 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

GENERAL FUND	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	VARIANCE - OVER <u>(UNDER)</u>
<u>CASH RECEIPTS:</u>			
TAXES AND SHARED REVENUE:			
AD VALOREM PROPERTY TAXES -2010	\$ 5,704.48	\$ 9,976.00	\$ (4,271.52)
-2011	314,048.23	295,554.00	18,494.23
DELINQUENT PROPERTY TAX	4,599.35	3,228.00	1,371.35
OIL & GAS TAX	<u>362.20</u>	<u>0.00</u>	<u>362.20</u>
TOTAL TAXES AND SHARED REVENUE	<u>324,714.26</u>	<u>308,758.00</u>	<u>15,956.26</u>
STATE SOURCES:			
GENERAL STATE AID	1,823,691.00	1,877,725.00	(54,034.00)
SPECIAL EDUCATION AID	<u>269,250.00</u>	<u>283,747.00</u>	<u>(14,497.00)</u>
TOTAL STATE SOURCES	<u>2,092,941.00</u>	<u>2,161,472.00</u>	<u>(68,531.00)</u>
FEDERAL SOURCES:			
EDUC. JOBS GRANT	<u>1,167.00</u>	<u>0.00</u>	<u>1,167.00</u>
TOTAL FEDERAL SOURCES	<u>1,167.00</u>	<u>0.00</u>	<u>1,167.00</u>
REIMBURSEMENTS	<u>16,630.48</u>	<u>0.00</u>	<u>16,630.48</u>
TOTAL CASH RECEIPTS	<u>2,435,452.74</u>	<u>\$ 2,470,230.00</u>	<u>\$ (34,777.26)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	791,398.21	\$ 791,000.00	\$ 398.21
SALARIES - EDUC. JOB GRANT	1,167.00	0.00	1,167.00
EMPLOYEE BENEFITS	307,313.63	350,361.00	(43,047.37)
PURCHASED PROFESSIONAL & TECH. SERVICES	6,556.40	5,000.00	1,556.40
PURCHASED PROPERTY SERVICES	1,000.00	1,000.00	0.00
OTHER PURCHASED SERVICES	24,664.06	25,000.00	(335.94)
SUPPLIES	20,278.30	25,000.00	(4,721.70)
PROPERTY (EQUIP. & FURN.)	<u>2,709.00</u>	<u>0.00</u>	<u>2,709.00</u>
TOTAL INSTRUCTION	<u>1,155,086.60</u>	<u>1,197,361.00</u>	<u>(42,274.40)</u>
STUDENT SUPPORT SERVICES:			
SALARIES	63,598.50	45,000.00	18,598.50
EMPLOYEE BENEFITS	35,386.76	11,232.00	24,154.76
PURCHASED PROFESSIONAL & TECH. SERVICES	8,000.00	0.00	0.00
SUPPLIES	<u>566.90</u>	<u>200.00</u>	<u>366.90</u>
TOTAL STUDENT SUPPORT SERVICES	<u>107,552.16</u>	<u>56,432.00</u>	<u>43,120.16</u>

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 2 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

GENERAL FUND (Continued)	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
<u>EXPENDITURES:</u>			
INSTRUCTIONAL SUPPORT STAFF:			
SALARIES	\$ 56,845.25	\$ 70,000.00	\$ (13,154.75)
EMPLOYEE BENEFITS	44,973.02	48,213.00	(3,239.98)
PURCHASED PROFESSIONAL & TECH. SERVICES	499.92	0.00	499.92
SUPPLIES	2,024.60	2,000.00	24.60
PROPERTY (EQUIP. & FURN.)	86.25	0.00	86.25
TOTAL INSTRUCTIONAL SUPPORT STAFF	104,429.04	120,213.00	(15,783.96)
GENERAL ADMINISTRATION:			
SALARIES	48,462.04	51,000.00	(2,537.96)
EMPLOYEE BENEFITS	18,407.51	19,648.00	(1,240.49)
PURCHASED PROFESSIONAL & TECH. SERVICES	8,465.50	10,000.00	(1,534.50)
PURCHASED PROPERTY SERVICES	2,650.73	3,000.00	(349.27)
OTHER PURCHASED SERVICES	3,413.67	3,500.00	(86.33)
SUPPLIES	4,422.15	6,000.00	(1,577.85)
PROPERTY (EQUIP. & FURN.)	459.00	0.00	459.00
OTHER	4,187.00	5,000.00	(813.00)
TOTAL GENERAL ADMINISTRATION	90,467.60	98,148.00	(7,680.40)
SCHOOL ADMINISTRATION:			
SALARIES	139,007.39	146,000.00	(6,992.61)
EMPLOYEE BENEFITS	54,107.12	47,715.00	6,392.12
OTHER PURCHASED SERVICES	244.80	200.00	44.80
SUPPLIES	8,216.69	10,000.00	(1,783.31)
TOTAL SCHOOL ADMINISTRATION	201,576.00	203,915.00	(2,339.00)
OPERATIONS AND MAINTENANCE:			
SALARIES	118,122.07	120,000.00	(1,877.93)
EMPLOYEE BENEFITS	45,344.35	43,579.00	1,765.35
PURCHASED PROPERTY SERVICES	596.76	4,000.00	(3,403.24)
OTHER PURCHASED SERVICES	28,805.00	30,000.00	(1,195.00)
SUPPLIES	462.42	1,500.00	(1,037.58)
TOTAL OPERATIONS AND MAINTENANCE	193,330.60	199,079.00	(5,748.40)

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 3 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

GENERAL FUND (Continued)	11-12 ACTUAL	11-12 BUDGET	VARIANCE - OVER (UNDER)
<u>EXPENDITURES:</u>			
STUDENT TRANSPORTATION SERVICES:			
VEHICLE OPERATING SERVICES:			
SALARIES	\$ 65,748.74	\$ 67,000.00	\$ (1,251.26)
EMPLOYEE BENEFITS	8,152.00	9,000.00	(848.00)
OTHER PURCHASED SERVICES	8,015.00	8,000.00	15.00
FUEL	46,455.64	50,000.00	(3,544.36)
OTHER	269.34	1,000.00	(730.66)
VEHICLE SERVICES & MAINTENANCE:			
PURCHASED PROPERTY SERVICES	13,142.23	20,000.00	(6,857.77)
SUPPLIES	18,146.53	50,000.00	(31,853.47)
OTHER STUDENT TRANSPORTATION:			
PURCHASED PROFESSIONAL & TECH. SERVICES	952.50	500.00	452.50
OTHER PURCHASED SERVICES	1,269.41	1,000.00	269.41
SUPPLIES	500.00	1,000.00	(500.00)
 TOTAL STUDENT TRANSPORTATION SERVICES	 <u>162,651.39</u>	 <u>207,500.00</u>	 <u>(44,848.61)</u>
 OTHER SUPPLEMENTAL SERVICES:			
SALARIES	55,897.41	60,000.00	(4,102.59)
EMPLOYEE BENEFITS	26,252.63	28,083.00	(1,830.37)
 TOTAL OTHER SUPPLEMENTAL SERVICES	 <u>82,150.04</u>	 <u>88,083.00</u>	 <u>(5,932.96)</u>
 COMMUNITY SERVICE OPERATIONS	 <u>1,174.19</u>	 <u>1,500.00</u>	 <u>(325.81)</u>
 OPERATING TRANSFERS:			
SPECIAL EDUCATION	269,250.00	297,999.00	(28,749.00)
CONTINGENCY RESERVE	67,784.86	0.00	67,784.86
 TOTAL TRANSFERS	 <u>337,034.86</u>	 <u>297,999.00</u>	 <u>39,035.86</u>
 ADJUSTMENT TO COMPLY WITH LEGAL MAX	 <u>0.00</u>	 <u>(51,408.00)</u>	 <u>51,408.00</u>
 LEGAL GENERAL FUND BUDGET	 2,435,452.48	 2,418,822.00	 16,630.48
 ADJUSTMENT FOR QUALIFYING BUDGET CREDITS	 <u>0.00</u>	 <u>16,630.48</u>	 <u>(16,630.48)</u>
 TOTAL EXPENDITURES	 <u>2,435,452.48</u>	 <u>\$ 2,435,452.48</u>	 <u>\$ 0.00</u>
 RECEIPTS OVER (UNDER) EXPENDITURES	 0.26		
 UNENCUMBERED CASH, JULY 1, 2011	 <u>0.29</u>		
 UNENCUMBERED CASH, JUNE 30, 2012	 <u>\$ 0.55</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 4 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
SUPPLEMENTAL GENERAL FUND			
<u>CASH RECEIPTS:</u>			
TAXES AND SHARED REVENUE:			
AD VALOREM PROPERTY TAXES -2010	\$ 8,440.26	\$ 17,057.00	\$ (8,616.74)
-2011	475,341.62	441,947.00	33,394.62
DELINQUENT PROPERTY TAX	7,013.67	4,190.00	2,823.67
MOTOR VEHICLE TAX	42,460.81	43,201.00	(740.19)
RECREATIONAL VEHICLE TAX	1,348.37	1,363.00	(14.63)
OIL & GAS TAX	492.56	0.00	492.56
	<u>535,097.29</u>	<u>507,758.00</u>	<u>27,339.29</u>
TOTAL TAXES AND SHARED REVENUE			
STATE SOURCES:			
SUPPLEMENTAL GENERAL STATE AID	326,422.00	319,503.00	6,919.00
	<u>326,422.00</u>	<u>319,503.00</u>	<u>6,919.00</u>
TOTAL CASH RECEIPTS	<u>861,519.29</u>	<u>\$ 827,261.00</u>	<u>\$ 34,258.29</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
EMPLOYEE BENEFITS	4,772.98	\$ 0.00	\$ 4,772.98
PURCHASED PROPERTY SERVICES	13,355.22	15,000.00	(1,644.78)
OTHER PURCHASED SERVICES	18,288.16	20,000.00	(1,711.84)
SUPPLIES	16,924.48	46,377.00	(29,452.52)
PROPERTY (EQUIP. & FURN.)	45,793.12	20,000.00	25,793.12
OTHER	0.00	4,543.00	(4,543.00)
INSTRUCTIONAL SUPPORT STAFF			
PURCHASED PROFESSIONAL & TECH. SERVICES	5,529.17	15,000.00	(9,470.83)
GENERAL ADMINISTRATION:			
PURCHASED PROFESSIONAL & TECH. SERVICES	0.00	800.00	(800.00)
PURCHASED PROPERTY SERVICES	726.00	0.00	726.00
OTHER	772.50	0.00	772.50
SCHOOL ADMINISTRATION:			
OTHER PURCHASED SERVICES	3,956.98	5,000.00	(1,043.02)
PROPERTY (EQUIP. & FURN.)	671.83	0.00	671.83
OPERATIONS & MAINTENANCE:			
PURCHASED PROPERTY SERVICES	26,263.11	25,500.00	(763.11)
SUPPLIES	111,601.98	130,000.00	18,398.02
OTHER SUPPLEMENTAL SERVICES:			
PURCHASED PROPERTY SERVICES	93,205.45	75,998.00	17,207.45
OTHER PURCHASED SERVICES	1,165.78	0.00	1,165.78
PROPERTY (EQUIP. & FURN.)	1,000.66	0.00	1,000.66
ARCHITECTURAL & ENGINEERING SERVICES			
TRANSFERS:	10,390.00	0.00	10,390.00
TRANSFER TO PROFESSIONAL DEVELOPMENT	2,347.72	5,000.00	(2,652.28)
TRANSFER TO FOOD SERVICE	30,233.16	7,558.00	22,675.16
TRANSFER TO SPECIAL EDUCATION	201,136.09	82,001.00	119,135.09
TRANSFER TO VOCATIONAL EDUCATION	42,579.22	100,000.00	(57,420.78)
TRANSFER TO AT RISK (K-12)	209,163.39	300,000.00	(90,836.61)
ADJUSTMENT TO COMPLY WITH LEGAL MAX	0.00	(12,900.00)	12,900.00
	<u>839,877.00</u>	<u>\$ 839,877.00</u>	<u>\$ 0.00</u>
TOTAL EXPENDITURES	<u>839,877.00</u>	<u>\$ 839,877.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	21,642.29		
UNENCUMBERED CASH, JULY 1, 2011	<u>25,515.28</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 47,157.57</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 5 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
AT RISK (K-12) FUND			
<u>CASH RECEIPTS:</u>			
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	\$ 209,163.39	\$ 300,000.00	\$ (90,836.61)
TOTAL CASH RECEIPTS	<u>209,163.39</u>	<u>\$ 300,000.00</u>	<u>\$ (90,836.61)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	142,574.35	\$ 141,000.00	\$ 1,574.35
EMPLOYEE BENEFITS	61,316.43	42,400.00	18,916.43
PURCHASED PROFESSIONAL & TECH. SERVICES	15,564.95	37,000.00	(21,435.05)
SUPPLIES	5,373.16	50,000.00	(44,626.84)
PROPERTY (EQUIP. & FURN.)	309.99	59,100.00	(58,790.01)
STUDENT SUPPORT SERVICES:			
SALARIES	0.00	32,000.00	(32,000.00)
EMPLOYEE BENEFITS	4,104.51	28,500.00	(24,395.49)
INSTRUCTIONAL SUPPORT STAFF:			
OTHER PURCHASED SERVICES	675.00	0.00	675.00
OTHER	745.00	10,000.00	(9,255.00)
STUDENT TRANSPORTATION SERVICES:			
SUPPLIES	<u>132.45</u>	<u>0.00</u>	<u>132.45</u>
TOTAL EXPENDITURES	<u>230,795.84</u>	<u>\$ 400,000.00</u>	<u>\$ (169,204.16)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(21,632.45)		
UNENCUMBERED CASH, JULY 1, 2011	<u>100,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 78,367.55</u>		

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 7 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 ACTUAL	11-12 BUDGET	VARIANCE - OVER (UNDER)
DRIVER TRAINING FUND			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS - STATE AID	\$ 1,880.00	\$ 1,924.00	\$ (44.00)
OTHER REVENUE FROM LOCAL SOURCE	<u>3,600.00</u>	<u>5,200.00</u>	<u>(1,600.00)</u>
TOTAL CASH RECEIPTS	<u>5,480.00</u>	<u>\$ 7,124.00</u>	<u>\$ (1,644.00)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION :			
SALARIES	3,489.00	\$ 4,000.00	\$ (511.00)
EMPLOYEE BENEFITS	472.33	550.00	(77.67)
SUPPLIES	381.50	1,000.00	(618.50)
VEHICLE OPERATIONS, MAINTENANCE SERVICES:			
INSURANCE	473.00	600.00	(127.00)
FUEL	535.80	5,000.00	(4,464.20)
PROPERTY (EQUIP. & FURN.)	<u>0.00</u>	<u>15,794.00</u>	<u>(15,794.00)</u>
TOTAL EXPENDITURES	<u>5,351.63</u>	<u>\$ 26,944.00</u>	<u>\$ (21,592.37)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	128.37		
UNENCUMBERED CASH, JULY 1, 2011	<u>22,770.31</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 22,898.68</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 8 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
FOOD SERVICE FUND			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS SCHOOL FOOD ASSISTANCE	\$ 1,895.69	\$ 1,506.00	\$ 389.69
FEDERAL CHILD NUTRITION PROGRAMS	90,980.23	80,958.00	10,022.23
MEALS	69,806.22	69,978.00	(171.78)
INTEREST ON IDLE FUNDS	0.00	10,000.00	(10,000.00)
MISCELLANEOUS	1,654.29	0.00	1,654.29
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>30,233.16</u>	<u>7,558.00</u>	<u>22,675.16</u>
TOTAL CASH RECEIPTS	<u>194,569.59</u>	<u>\$ 170,000.00</u>	<u>\$ 24,569.59</u>
<u>EXPENDITURES:</u>			
FOOD SERVICE OPERATION:			
SALARIES	43,664.55	\$ 40,500.00	\$ 3,164.55
EMPLOYEE BENEFITS	49,717.83	59,500.00	(9,782.17)
FOOD & SUPPLIES	96,010.81	95,000.00	1,010.81
PROPERTY (EQUIPMENT & FURNISHINGS)	<u>176.40</u>	<u>5,000.00</u>	<u>(4,823.60)</u>
TOTAL EXPENDITURES	<u>189,569.59</u>	<u>\$ 200,000.00</u>	<u>\$ (10,430.41)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	5,000.00		
UNENCUMBERED CASH, JULY 1, 2011	<u>40,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 45,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 9 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
PROFESSIONAL DEVELOPMENT FUND			
<u>CASH RECEIPTS:</u>			
REIMBURSEMENTS	\$ 287.40	\$ 0.00	\$ 287.40
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>2,347.72</u>	<u>5,000.00</u>	<u>(2,652.28)</u>
TOTAL CASH RECEIPTS	<u>2,635.12</u>	<u>\$ 5,000.00</u>	<u>\$ (2,364.88)</u>
<u>EXPENDITURES:</u>			
INSTRUCTIONAL SUPPORT STAFF:			
SALARIES	1,890.00	\$ 3,200.00	\$ (1,310.00)
EMPLOYEE BENEFITS	149.14	320.00	(170.86)
PURCHASED PROFESSIONAL & TECH. SERVICES	1,411.50	5,000.00	(3,588.50)
OTHER PURCHASED SERVICES	3,976.47	5,000.00	(1,023.53)
SUPPLIES	5,190.23	10,330.00	(5,139.77)
OTHER SUPPLEMENTAL SERVICE:			
SALARIES	0.00	1,000.00	(1,000.00)
EMPLOYEE BENEFITS	<u>17.78</u>	<u>150.00</u>	<u>(132.22)</u>
TOTAL EXPENDITURES	<u>12,635.12</u>	<u>\$ 25,000.00</u>	<u>\$ (12,364.88)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(10,000.00)		
UNENCUMBERED CASH, JULY 1, 2011	<u>20,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 10,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 10 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	11-12 <u>ACTUAL</u>	11-12 <u>BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
SPECIAL EDUCATION FUND			
<u>CASH RECEIPTS:</u>			
TRANSFER FROM GENERAL FUND	\$ 269,250.00	\$ 297,999.00	\$ (28,749.00)
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	201,136.09	82,001.00	119,135.09
TOTAL CASH RECEIPTS	<u>470,386.09</u>	<u>\$ 380,000.00</u>	<u>\$ 90,386.09</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
OTHER PURCHASED SERVICES - PAYMENT TO COOP	348,120.30	\$ 359,361.00	\$ (11,240.70)
SUPPLIES	384.53	0.00	384.53
PROPERTY (EQUIP. & FURN.)	514.80	78,139.00	(77,624.20)
VEHICLE OPERATING SERVICES:			
SALARIES	0.00	17,000.00	(17,000.00)
EMPLOYEE BENEFITS	0.00	2,500.00	(2,500.00)
OTHER PURCHASED SERVICES	3,848.52	11,000.00	(7,151.48)
SUPPLIES, FUEL	0.00	6,000.00	(6,000.00)
STUDENT TRANSPORTATION SERVICES:			
SALARIES	13,387.89	0.00	13,387.89
EMPLOYEE BENEFITS	1,950.98	0.00	1,950.98
OTHER PURCHASED SERVICES	5,408.68	0.00	5,408.68
SUPPLIES	5,152.99	0.00	5,152.99
VEHICLE SERVICES & MAINTENANCE SERVICES:			
PURCHASED PROPERTY SERVICES	3,817.40	6,000.00	(2,182.60)
PROPERTY (EQUIP. & FURN.)	87,800.00	0.00	87,800.00
TOTAL EXPENDITURES	<u>470,386.09</u>	<u>\$ 480,000.00</u>	<u>\$ (9,613.91)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2011	<u>100,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 100,000.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 3
PAGE 11 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	<u>VARIANCE - OVER (UNDER)</u>
VOCATIONAL EDUCATION FUND			
<u>CASH RECEIPTS:</u>			
REIMBURSEMENTS	\$ 2,539.66	\$ 0.00	\$ 2,539.66
TRANSFER FROM SUPPLEMENTAL GENERAL FUND	<u>42,579.22</u>	<u>100,000.00</u>	<u>(57,420.78)</u>
TOTAL CASH RECEIPTS	<u>45,118.88</u>	<u>\$ 100,000.00</u>	<u>\$ (54,881.12)</u>
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	66,036.88	\$ 82,000.00	\$ (15,963.12)
EMPLOYEE BENEFITS	10,102.95	11,000.00	(897.05)
PURCHASED PROFESSIONAL & TECH. SERVICES	0.00	1,000.00	(1,000.00)
SUPPLIES	10,116.97	56,000.00	(45,883.03)
PROPERTY (EQUIP. & FURN.)	<u>8,862.08</u>	<u>50,000.00</u>	<u>(41,137.92)</u>
TOTAL EXPENDITURES	<u>95,118.88</u>	<u>\$ 200,000.00</u>	<u>\$ (104,881.12)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(50,000.00)		
UNENCUMBERED CASH, JULY 1, 2011	<u>100,000.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 50,000.00</u>		
 KPERS SPECIAL RETIREMENT CONTRIBUTION FUND			
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 184,809.56	\$ 266,078.00	\$ (81,268.44)
<u>EXPENDITURES:</u>			
INSTRUCTION: EMPLOYEE BENEFITS	117,155.13	\$ 172,953.00	\$ (55,797.87)
STUDENT SUPPORT: EMPLOYEE BENEFITS	7,986.60	10,643.00	(2,656.40)
INSTRUCTIONAL SUPPORT: EMPLOYEE BENEFITS	7,799.44	10,643.00	(2,843.56)
GENERAL ADMINISTRATION: EMPLOYEE BENEFITS	5,281.96	7,982.00	(2,700.04)
SCHOOL ADMINISTRATION: EMPLOYEE BENEFITS	15,162.64	21,286.00	(6,123.36)
OTHER SUPP. SERVICES: EMPLOYEE BENEFITS	6,126.35	7,982.00	(1,855.65)
OPERATIONS & MAINTENANCE: EMPLOYEE BENEFITS	12,043.95	18,625.00	(6,581.05)
STUDENT TRANSP. SERVICES: EMPLOYEE BENEFITS	8,762.41	7,982.00	780.41
FOOD SERVICE: EMPLOYEE BENEFITS	<u>4,491.08</u>	<u>7,982.00</u>	<u>(3,490.92)</u>
TOTAL EXPENDITURES	<u>184,809.56</u>	<u>\$ 266,078.00</u>	<u>\$ (81,268.44)</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00		
UNENCUMBERED CASH, JULY 1, 2011	<u>0.00</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 12 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>11-12 ACTUAL</u>	<u>11-12 BUDGET</u>	VARIANCE - OVER (UNDER)
BOND AND INTEREST FUND			
<u>CASH RECEIPTS:</u>			
AD VALOREM PROPERTY TAXES -2010	\$ 3,711.97	\$ 7,754.00	\$ (4,042.03)
-2011	(150.01)	0.00	(150.01)
DELINQUENT PROPERTY TAX	3,439.74	1,846.00	1,593.74
MOTOR VEHICLE TAX	18,676.12	19,030.00	(353.88)
RECREATIONAL VEHICLE TAX	<u>593.01</u>	<u>600.00</u>	<u>(6.99)</u>
TOTAL TAXES AND SHARED REVENUE	<u>26,270.83</u>	<u>29,230.00</u>	<u>(2,959.17)</u>
STATE SOURCES:			
STATE OF KANSAS	<u>68,998.00</u>	<u>69,027.00</u>	<u>(29.00)</u>
TOTAL CASH RECEIPTS	<u>95,268.83</u>	<u>\$ 98,257.00</u>	<u>\$ (2,988.17)</u>
<u>EXPENDITURES:</u>			
INTEREST	10,655.00	\$ 10,655.00	\$ 0.00
PRINCIPAL	<u>245,000.00</u>	<u>245,000.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>255,655.00</u>	<u>\$ 255,655.00</u>	<u>\$ 0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(160,386.17)		
UNENCUMBERED CASH, JULY 1, 2011	<u>403,176.20</u>		
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 242,790.03</u>		

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 13 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	TEXTBOOK & STUDENT REVOLVING	CONTINGENCY RESERVE	RURAL EDUCATION ACHIEVEMENT PROGRAM
<u>CASH RECEIPTS:</u>			
TEXTBOOK RENTAL, FINES, MISCELLANEOUS	\$ 24,150.64	\$ 0.00	\$ 0.00
TRANSFER FROM GENERAL FUND	0.00	67,784.86	0.00
FEDERAL GRANT	0.00	0.00	23,967.00
TOTAL CASH RECEIPTS	<u>24,150.64</u>	<u>67,784.86</u>	<u>23,967.00</u>
<u>EXPENDITURES:</u>			
SALARIES	0.00	28,742.59	0.00
EMPLOYEE BENEFITS	0.00	29,664.30	0.00
TEXTBOOKS	17,346.60	0.00	0.00
PROPERTY (EQUIP. & FURN.)	0.00	71,717.00	23,967.00
TOTAL EXPENDITURES	<u>17,346.60</u>	<u>130,123.89</u>	<u>23,967.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	6,804.04	(62,339.03)	0.00
UNENCUMBERED CASH, JULY 1, 2011	<u>71,577.16</u>	<u>292,776.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 78,381.20</u>	<u>\$ 230,436.97</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 14 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>TITLE I</u>	<u>TITLE II A</u>	<u>MINI GRANTS</u>
<u>CASH RECEIPTS:</u>			
STATE OF KANSAS	\$ 53,218.00	\$ 14,103.00	\$ 500.00
<u>EXPENDITURES:</u>			
INSTRUCTION:			
SALARIES	49,883.90	13,096.76	0.00
EMPLOYEE BENEFITS	3,334.10	1,006.24	0.00
PURCHASED PROFESSIONAL & TECH. SERVICES	0.00	0.00	500.00
TOTAL EXPENDITURES	<u>53,218.00</u>	<u>14,103.00</u>	<u>500.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	0.00	0.00	0.00
UNENCUMBERED CASH, JULY 1, 2011	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 15 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

SCHOLARSHIP FUNDS	CARL/ELSIE LEWIS	RODNEY W. NOLTE	GROVER / MARGOT EDDY
<u>CASH RECEIPTS:</u>			
INTEREST	\$ 843.77	\$ 62.17	\$ 29.11
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	1,024.00	0.00	50.00
RECEIPTS OVER (UNDER) EXPENDITURES	(180.23)	62.17	(20.89)
UNENCUMBERED CASH, JULY 1, 2011	60,885.34	4,396.67	2,089.46
UNENCUMBERED CASH, JUNE 30, 2012	\$ 60,705.11	\$ 4,458.84	\$ 2,068.57

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 16 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

SCHOLARSHIP FUNDS	<u>GRUTZMACHER- GREGG</u>	<u>LEWIS PAULSEN</u>	<u>RICHARD DECHANT</u>
<u>CASH RECEIPTS:</u>			
INTEREST	\$ 121.10	\$ 19.14	\$ 34.50
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	140.00	0.00	0.00
RECEIPTS OVER (UNDER) EXPENDITURES	(18.90)	19.14	34.50
UNENCUMBERED CASH, JULY 1, 2011	8,649.71	1,430.18	2,439.87
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 8,630.81</u>	<u>\$ 1,449.32</u>	<u>\$ 2,474.37</u>

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 17 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

SCHOLARSHIP FUNDS	DALE KOELLING	SCHANE	EDNA CASEY
<u>CASH RECEIPTS:</u>			
INTEREST	\$ 249.87	\$ 481.79	\$ 40.74
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	750.00	588.00	250.00
RECEIPTS OVER (UNDER) EXPENDITURES	(500.13)	(106.21)	(209.26)
UNENCUMBERED CASH, JULY 1, 2011	18,720.59	35,343.00	2,918.88
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 18,220.46</u>	<u>\$ 35,236.79</u>	<u>\$ 2,709.62</u>

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
PAGE 18 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	<u>CLARENCE KROTH</u>	<u>BARBARA HEFTY</u>	<u>RON MARTEN</u>
SCHOLARSHIP FUNDS			
<u>CASH RECEIPTS:</u>			
INTEREST	\$ 782.76	\$ 76.00	\$ 57.99
DONATIONS	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>
TOTAL CASH RECEIPTS	<u>782.76</u>	<u>76.00</u>	<u>1,057.99</u>
<u>EXPENDITURES:</u>			
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>1,056.00</u>	<u>500.00</u>	<u>500.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(273.24)	(424.00)	557.99
UNENCUMBERED CASH, JULY 1, 2011	<u>42,948.37</u>	<u>5,613.39</u>	<u>4,330.06</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 42,675.13</u>	<u>\$ 5,189.39</u>	<u>\$ 4,888.05</u>

UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 2
 PAGE 19 OF 19

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

SCHOLARSHIP FUNDS	CECIL L. PAULSEN	DICK "COACH" ROSENFELD
<u>CASH RECEIPTS:</u>		
INTEREST	\$ 735.66	\$ 0.00
DONATIONS	<u>0.00</u>	<u>3,080.00</u>
TOTAL CASH RECEIPTS	<u>735.66</u>	<u>3,080.00</u>
<u>EXPENDITURES:</u>		
GRANTS TO SCHOLARSHIP RECIPIENTS	<u>816.00</u>	<u>0.00</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(80.34)	3,080.00
UNENCUMBERED CASH, JULY 1, 2011	<u>52,573.96</u>	<u>0.00</u>
UNENCUMBERED CASH, JUNE 30, 2012	<u>\$ 52,493.62</u>	<u>\$ 3,080.00</u>

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 3

AGENCY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

STUDENT ORGANIZATION FUNDS	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
ONAGA HIGH SCHOOL:				
SCHOLARS BOWL	\$ 930.37	\$ 0.00	\$ 930.37	\$ 0.00
FFA - CONC	391.09	12,925.70	9,970.20	3,346.59
SPIRIT - FB & BB	689.37	0.00	689.37	0.00
SPIRIT - WRESTLING	821.05	0.00	821.05	0.00
CHESS CLUB	1,744.79	0.00	1,744.79	0.00
FACULTY	264.64	0.00	264.64	0.00
FFA	8,152.38	18,258.15	19,294.66	7,115.87
FBLA - CONC	7,653.54	13,065.07	14,738.91	5,979.70
FORENSICS	93.28	0.00	93.28	0.00
FBLA	3,757.44	0.00	3,757.44	0.00
KAYS	499.65	0.00	499.65	0.00
YEARBOOK	6,278.50	0.00	6,278.50	0.00
LIBRARY	150.11	0.00	150.11	0.00
NATIONAL HONOR SOCIETY	147.43	0.00	85.00	62.43
"O" CLUB	1,207.90	0.00	1,207.90	0.00
R-SQUAD	232.21	0.00	232.21	0.00
SPANISH CLUB	1,482.16	2,964.00	1,868.13	2,578.03
STUDENT COUNCIL	3,092.26	5,725.05	6,919.45	1,897.86
BOOSTER CLUB	60.91	0.00	60.91	0.00
CLASS OF 2012	4,169.62	620.82	3,857.92	932.52
CLASS OF 2013	3,461.62	8,637.82	10,066.65	2,032.79
CLASS OF 2014	1,472.30	1,372.44	556.09	2,288.65
CLASS OF 2015	0.00	4,336.44	2,437.58	1,898.86
SUBTOTAL ONAGA HIGH SCHOOL	46,752.62	67,905.49	86,524.81	28,133.30
ONAGA GRADE SCHOOL:				
YEARBOOK	439.72	0.00	439.72	0.00
TOTAL AGENCY FUNDS	\$ 47,192.34	\$ 67,905.49	\$ 86,964.53	\$ 28,133.30

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 4

DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

FUND	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	\$ 10,877.46	\$ 0.00	\$ 37,521.52	\$ 37,074.88	\$ 11,324.10	\$ 0.00	\$ 11,324.10
ONAGA HIGH SCHOOL:							
ATHLETICS	6,632.78	0.00	6,821.21	6,528.97	6,925.02	0.00	6,925.02
ONAGA GRADE SCHOOL:							
ATHLETICS	17,510.24	0.00	44,342.73	43,603.85	18,249.12	0.00	18,249.12
SUBTOTAL GATE RECEIPTS							
SCHOOL PROJECT FUNDS							
ONAGA HIGH SCHOOL:							
TEACHER/STUDENT NEED	2,721.31	0.00	125.00	364.50	2,481.81	0.00	2,481.81
BAND SUPPLIES	3,928.72	0.00	1,424.23	1,754.37	3,598.58	0.00	3,598.58
BAND TRIP	1,017.35	0.00	291.20	274.92	1,033.63	0.00	1,033.63
SCHOLARS BOWL	0.00	0.00	1,530.37	418.58	1,111.79	0.00	1,111.79
SPIRIT - WRESTLING	0.00	0.00	1,286.45	475.72	810.73	0.00	810.73
SPIRIT - FB & BB	0.00	0.00	2,893.87	1,889.78	1,004.09	0.00	1,004.09
CHESS CLUB	0.00	0.00	2,945.97	1,348.08	1,597.89	0.00	1,597.89
FORENSICS	0.00	0.00	93.28	0.00	93.28	0.00	93.28
FACULTY	0.00	0.00	690.31	573.23	117.08	0.00	117.08
IRC	0.00	0.00	411.53	297.39	114.14	0.00	114.14
KAYS	0.00	0.00	2,948.01	2,749.63	198.38	0.00	198.38
LIBRARY	0.00	0.00	386.11	216.00	170.11	0.00	170.11
"O" CLUB	0.00	0.00	1,207.90	0.00	1,207.90	0.00	1,207.90
PLAY - MUSIC	1,720.41	0.00	1,733.78	2,018.70	1,435.49	0.00	1,435.49
R-SQUAD	0.00	0.00	1,593.71	1,235.73	357.98	0.00	357.98
STUDENT ACTIVITY PROJECTS	984.64	0.00	28,125.86	27,827.23	1,283.27	0.00	1,283.27
BOOSTER CLUB	0.00	0.00	365.91	333.71	32.20	0.00	32.20
AG TECH	108.87	0.00	2,172.23	2,199.02	82.08	0.00	82.08
YEARBOOK	0.00	0.00	21,853.41	14,027.15	7,826.26	0.00	7,826.26
SUBTOTAL ONAGA HIGH SCHOOL	10,481.30	0.00	72,079.13	56,003.74	24,556.69	0.00	24,556.69
ONAGA GRADE SCHOOL:							
BOOK FAIR	458.50	0.00	0.00	0.00	458.50	0.00	458.50
LOCKS	267.89	0.00	28.75	1.67	284.97	0.00	284.97
PICTURES	3,030.43	0.00	185.00	13.02	3,202.41	0.00	3,202.41
POP	220.35	0.00	2,378.90	1,936.56	662.69	0.00	662.69
STUDENT ACTIVITIES	705.66	0.00	2,536.92	2,293.79	948.79	0.00	948.79
CHEERLEADERS	496.63	0.00	0.00	0.00	496.63	0.00	496.63
TEACHER/STUDENT NEED	2,023.79	0.00	1,470.70	707.15	2,787.34	0.00	2,787.34
YEARBOOK	0.00	0.00	439.72	6.44	433.28	0.00	433.28
FACULTY	0.00	0.00	1,020.17	178.81	841.36	0.00	841.36
SUBTOTAL ONAGA GRADE SCHOOL	7,203.25	0.00	8,060.16	5,137.44	10,125.97	0.00	10,125.97
SUBTOTAL SCHOOL PROJECT FUNDS	17,684.55	0.00	80,139.29	63,141.18	34,682.66	0.00	34,682.66
TOTAL DISTRICT ACTIVITY FUNDS	\$ 35,194.79	\$ 0.00	\$ 124,482.02	\$ 106,745.03	\$ 52,931.78	\$ 0.00	\$ 52,931.78

UNIFIED SCHOOL DISTRICT NO. 322
ONAGA, KANSAS
POTTAWATOMIE COUNTY, KANSAS

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UNIFIED SCHOOL DISTRICT NO. 322
 ONAGA, KANSAS
 POTTAWATOMIE COUNTY, KANSAS

SCHEDULE 5

COMPARISON OF DEPOSITORY SECURITY WITH FUNDS ON DEPOSIT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	F.D.I.C. COVERAGE	SECURITY PLEDGED PAR VALUE	MARKET VALUE	TOTAL COVERAGE	FUNDS ON DEPOSIT 6/30/2012	FUNDS AT RISK 6/30/2012
MORRILL & JANES BANK, ONAGA, KANSAS: TIME DEPOSITS	\$ 250,000.00	\$ 2,800,000.00	\$ 3,122,244.68	\$ 3,372,244.68	\$ 2,192,384.60	\$ 0.00
SUBTOTAL	250,000.00	2,800,000.00	3,122,244.68	3,372,244.68	2,192,384.60	0.00
THE FARMERS STATE BANK, HOLTON, KANSAS: TIME DEPOSITS	42,675.13	0.00	0.00	42,675.13	42,675.13	0.00
SUBTOTAL	42,675.13	0.00	0.00	42,675.13	42,675.13	0.00
TOTALS	\$ 292,675.13	\$ 2,800,000.00	\$ 3,122,244.68	\$ 3,414,919.81	\$ 2,235,059.73	\$ 0.00