SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

AUDIT REPORT

June 30, 2012

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

FINANCIAL STATEMENTS

June 30, 2012

TABLE OF CONTENTS

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS

John D. Carroll, CPA
Carmen R. Duroni, CPA

Randy Hoffman

American Institute of Certified Public Accountants
Kansas Society of Certified Public Accountants
An Independent C.P.A. Firm

INDEPENDENT AUDITOR'S REPORT

Board of Education
Southeast Kansas Education Service Center
P.O. Box 189
Girard, Kansas 66743

We have audited the accompanying statutory basis financial statements of the individual funds of the Southeast Kansas Education Service Center, Girard, Kansas, as of and for the year ended June 30, 2012, which collectively comprise the basic financial statements of the Center's primary government as listed in the table of contents. These statutory basis financial statements are the responsibility of the Center's management. Our responsibility is to express an opinion on these statutory basis 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 opinion.

As described in Note A.3, the Center prepared these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonable determinable, are presumed to be material.

The financial statements referred to above include only the primary government of the Southeast Kansas Education Service Center, Girard, Kansas, which consists of all individual funds that comprise the Center's legal entity. The financial statements do not include financial data for the Center's legally separate component unit, which accounting principles generally accepted in the United States of America, require to be reported with the financial data of the Center's primary government.

P.O. Box 707 208 E. Laurel
Independence, KS 67301
620-331-4600 Fax 620-331-0612
www.ymcpa.com

In our opinion, because of the effects of the matters discussed in the preceding paragraphs, the statutory basis financial statements of the primary government referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Southeast Kansas Education Service Center, Girard, Kansas, as of June 30, 2012, or changes in financial position or cash flows thereof for the year then ended.

Also, in our opinion, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of each of the various funds of the primary government of Southeast Kansas Education Service Center, Girard, Kansas, as of June 30, 2012, and their respective cash receipts and expenditures for such funds for the year then ended on the basis of accounting described in Note A.3.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2013, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the statutory basis financial statements of Southeast Kansas Education Service Center, Girard, Kansas, primary government taken 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 statutory basis financial statements. The Schedule of Findings and Questioned Costs and Summary Schedule of Prior Audit Findings are presented for the purpose of additional analysis and are not a required part of the statutory basis financial statements. 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 statutory basis financial statements. The information has been subjected to the auditing procedures applied in the audit of the statutory basis 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 of the primary government taken as a whole, on the basis of accounting described in Note A.3.

Yerkes & Michels

YERKES & MICHELS, CPA, LLC

March 10, 2013

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For the Year Ended June 30, 2012

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	FUNDS
SPECIAL REVENUE								SPECIAL REVENUE
Administration (01)	$ 42,142	$ -	$ 1,242,729	$ 1,245,773	$ 39,098	$ 18,878	$ 57,976	Administration (01)
Technology Support (03)	534	2,114	658,942	661,590	-	42,398	42,398	Technology Support (03)
Technology Media Center (05)	935	18	1,346,572	1,347,525	-	1,149	1,149	Technology Media Center (05)
General Fund (06)	541,753	-	1,733,716	2,182,331	93,138	-	93,138	General Fund (06)
Special Ed. - Deaf Education (07)	421,657	33	620,612	719,953	322,349	330	322,679	Special Ed. - Deaf Education (07)
Administrative Services (08)	-	-	31,153	28,027	3,126	-	3,126	Administrative Services (08)
Special Ed. - Vision Impaired (09)	312,242	1,859	176,958	228,561	262,498	299	262,797	Special Ed. - Vision Impaired (09)
KLN Project Management (12)	-	-	85,375	85,375	-	-	-	KLN Project Management (12)
Consortium Accounts (14)	670,984	-	380,426	653,340	398,070	-	398,070	Consortium Accounts (14)
Service to Science (15)	16,911	-	2,913	19,824	-	-	-	LGHS KAW Area Vocational Technical (15)
Volume Purchasing For School (17)	542,281	496	757,990	803,569	497,198	170,285	667,483	Volume Purchasing For School (17)
Capital Project Fund (19)	1,176,050	-	940,000	1,347,882	768,168	684,741	1,452,909	Capital Project Fund (19)
Eudora Facilities (20)	-	-	48,319	48,319	-	-	-	Eudora Facilities (20)
Dickinson County ICC (23)	-	-	141,487	141,487	-	12,264	12,264	Dickinson County ICC (23)
Risk Management Fund (24)	197,825	-	250,000	3,578	444,247	-	444,247	Risk Management Fund (24)
Early Childhood Development (25)	359,990	-	333	97,850	262,473	-	262,473	Early Childhood Development (25)
Special Projects - Transfers (27)	570,305	-	199,177	170,396	599,086	24	599,110	Special Projects - Transfers (27)
Carl Perkins Program Improv. FY11(28)	-	-	-	-	-	-	-	Carl Perkins Program Improv. FY11(28)
Greenbush Connect (29)	31,646	-	184,003	162,497	53,152	255	53,407	Greenbush Connect (29)
Reserve for Office Supplies (31)	663,704	12	378,547	375,002	667,261	1,833	669,094	Reserve for Office Supplies (31)
Fleet Services (32)	517,560	193	236,639	212,829	541,563	502	542,065	Fleet Services (32)
Employee Benefits (33)	102,125	-	25,000	25,674	101,451	-	101,451	Employee Benefits (33)
Anti-Bullying (34)	113,972	16	69,035	39,223	143,800	552	144,352	Anti-Bullying (34)
Life Education Mobile Unit (35)	110,998	-	63,885	52,843	122,040	-	122,040	Life Education Mobile Unit (35)
Facilities/Grounds Upkeep (36)	89,535	-	185,416	177,511	97,440	13,256	110,696	Facilities/Grounds Upkeep (36)
YouthFriends Consortium (38)	119,242	-	152,168	106,329	165,081	-	165,081	YouthFriends Consortium (38)
Ottawa-Wellsville ICC (40)	367	-	127,752	128,119	-	4,364	4,364	Ottawa-Wellsville ICC (40)
Carl Perkins Program Improv. FY12(42)	-	-	353,279	353,279	-	-	-	Carl Perkins Program Improv. FY10(42)
Leadership Institute (46)	-	-	60,350	29,879	30,471	-	30,471	Leadership Institute (46)
Grant Evaluation (47)	108,195	-	132,708	165,822	75,081	-	75,081	Grant Evaluation (47)
Andover TAH (48)	-	-	27,135	27,135	-	-	-	Andover TAH (48)
Kan-Lead School Leadership (49)	-	-	675,580	675,580	-	30,815	30,815	Kan-Lead School Leadership (49)
Director of Special Ed Serv-ESC (51)	373,197	-	77,392	101,501	349,088	447	349,535	Director of Special Ed Serv-ESC (51)
IDL - Interactive Distance Learning (53)	53,269	-	351,800	345,757	59,312	842	60,154	IDL - Interactive Distance Learning (53)
Title VI - B IDEAS PSH (54)	-	-	21,616	21,616	-	-	-	Title VI - B IDEAS PSH (54)
Topeka Juvenille Correction FY11 (57)	-	-	43,075	43,075	-	-	-	Topeka Juvenille Correction FY11 (57)
Topeka Juvenille Correction FY12 (58)	-	-	2,653,491	2,653,491	-	7,431	7,431	Topeka Juvenille Correction FY10 (58)
MSP Multi-District (61)	-	-	32,215	32,215	-	-	-	MSP Multi-District (61)
High Quality Teacher Consortium (62)	8,525	-	-	8,525	-	-	-	High Quality Teacher Consortium (62)
SPS Special Projects (63)	489,628	-	66,664	-	556,292	-	556,292	SPS Special Projects (63)
MSP- Multi District (64)	-	-	115,335	115,335	-	-	-	MSP- Multi District (64)
Math Training (65)	-	-	8,817	8,817	-	-	-	Math Training (65)
Shawnee County Health Agency (66)	25,750	-	54,225	55,687	24,288	4,536	28,824	Shawnee County Health Agency (66)
Youth Corrections Perkins (67)	-	-	-	-	-	-	-	Youth Corrections Perkins (67)
Youth Corrections Perkins FY12 (68)	-	-	52,754	52,754	-	4,314	4,314	Vocational-KJCC, Larned, Beloit (68)
Fairfax Learning Center (69)	-	-	567,010	567,010	-	27,155	27,155	Fairfax Learning Center (69)
Teach Migrant Teacher Inservice (70)	7,193	-	-	7,193	-	-	-	Teach Migrant Teacher Inservice (70)
Title III-A English Lang-LCP (71)	-	-	35,566	35,566	-	12,300	12,300	Title III-A English Lang-LCP (71)
Program Development Services (73)	-	-	47,047	47,047	-	-	-	Program Development Services (73)
Leavenworth Cty Infant Toddler (74)	-	-	498,440	444,578	53,862	3,100	56,962	Leavenworth Cty Infant Toddler (74)

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For the Year Ended June 30, 2012

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	FUNDS
Professional Library (79)	78,710	-	7,175	7,526	78,359	-	78,359	Professional Library (79)
MIECHV (80)		-	31,507	31,507	-	-	-	MIECHV (80)
YouthFriends OJJDP (82)	41,582	-	34,561	76,143	-	-	-	YouthFriends OJJDP (82)
Woodson County (83)	-	-	16,422	16,422	-	-	-	Woodson County FY11 (83)
Regional Behavior Support (86)	-	-	69,995	69,995	-	-	-	Regional Behavior Support (86)
Title III - English Language (87)	-	-	-	-	-	-	-	Title III - English Language (87)
FLAP Grant (88)	-	-	289,731	289,731	-	-	-	FLAP Grant (88)
Project P.L.U.S. (91)	240,773	-	730,660	691,795	279,638	10,131	289,769	Project P.L.U.S. (91)
Kansas TTPA Project (92)	-	-	73,325	73,325	-	-	-	Kansas TTPA Project (92)
Project STAY District(93)	259,845	-	391,068	345,320	305,593	1,095	306,688	Project STAY District(93)
KELC Get Along (94)	1,942	-	-	8	1,934	-	1,934	KELC Get Along (94)
Reach Preschool - Cowley Co. (95)	173,406	470	357,369	335,406	195,839	3,284	199,123	Reach Preschool - Cowley Co. (95)
MTSS/Project Stay Grant (96)	-	-	7,429	2,512	4,917	24	4,941	MTSS/Project Stay Grant (96)
TVDS/Clay Washington (98)	16,005	-	158,009	165,586	8,428	4,677	13,105	TVDS/Clay Washington (98)
Crawford Co. Learning Center (A1)	178,324	16	288,000	420,773	45,567	75,550	121,117	Crawford Co. Learning Center (A1)
C & T Education - Administration (A4)	-	-	248,913	242,510	6,403	405	6,808	C & T Education - Administration (A4)
Virtual School (A5)		-	843	843	-	-	-	Virtual School (A5)
Preschool (A6)	334,341	3,027	608,260	648,135	297,493	4,890	302,383	Preschool (A6)
SLP Contracted Services - Topeka (A9)	147,645	-	730,180	693,966	183,859	-	183,859	SLP Contracted Services - Topeka (A9)
Consulting Work For LTI (B4)	-	-	956,745	956,745	-	-	-	Consulting Work For LTI (B4)
Leadership Academy (B5)	126,156	1,595	21,250	4,986	144,015	2,000	146,015	Leadership Academy (B5)
Linn County Coalition (B6)	-	-	41,535	41,535	-	-	-	Linn County Coalition (B6)
Environmental Comp. Consortium (B7)	654,473	-	137,870	138,958	653,385	170	653,555	Environmental Comp. Consortium (B7)
Healthy Living (B8)	142,034	-	5,600	3,479	144,155	-	144,155	Healthy Living (B8)
Contract Services for EETT(B9)	474	-	116,156	116,630	-	-	-	Contract Services for EETT(B9)
MACS Division (BB)	142,785	217	644,711	602,285	185,428	4,024	189,452	MACS Division (BB)
Title I - KJCC FY12 (C1)	-	-	120,385	120,385	-	-	-	Title I - KJCC FY10 (C1)
KDOC Cabins (C4)	118,786	367	361,170	190,650	289,673	-	289,673	KDOC Cabins (C4)
Crisis Intervention (C6)	107,137	-	28,860	7,130	128,867	-	128,867	Crisis Intervention (C6)
LGHS-Voc Ed - Local Funds (C7)	17,706	-	906	4,789	13,823	117	13,940	LGHS-Voc Ed - Local Funds (C7)
Special Ed - Audiologist (C9)	56,285	734	231,043	272,344	15,718	4,000	19,718	Special Ed - Audiologist (C9)
Cooperative Purchasing (D2)	819,500	86	858,229	1,219,885	457,930	1,630	459,560	Cooperative Purchasing (D2)
Education Association (D3)	25,896	-	92,640	118,536	-	13	13	Education Association (D3)
ESC Staff Dvlpmnt. Consortium (D4)	417,718	-	153,219	142,671	428,266	199	428,465	ESC Staff Dvlpmnt. Consortium (D4)
APIP Grant FY11 (D8)	-	-	40,000	40,000	-	-	-	APIP Grant FY11 (D8)
Special Ed. Inservice (D9)	83,276	-	16,830	35,377	64,729	-	64,729	Special Ed. Inservice (D9)
Project Alternative (E1)	260,526	-	362,480	542,308	80,698	7,650	88,348	Project Alternative (E1)
APIP Grant FY12 (E3)	-	-	9,556	9,556	-	-	-	APIP Grant FY10 (E3)
Special Purpose School PSH (E4)	-	258	462,132	433,777	28,613	189	28,802	Special Purpose School PSH (E4)
Parsons Day School (E5)	77,456	-	185,688	243,952	19,192	271	19,463	Parsons Day School (E5)
Building Capacity for SDF (E6)	23,275	-	23,148	46,423	-	-	-	Building Capacity for SDF (E6)
TJCF - Title VI-B TIP (E9)	-	-	10,342	10,342	-	122	122	TJCF - Title VI-B TIP (E9)
Johnson County ICC (F1)	137,015	-	3,237,442	3,286,400	88,057	173,253	261,310	Johnson County ICC (F1)
KDOC - Title VI-B - TIP (F5)	-	-	2,006	2,006	-	-	-	KDOC - Title VI-B - TIP (F5)
Title VI-B IDEA FY12 - KDOC (FA)	-	-	24,576	24,576	-	-	-	Title VI-B IDEA FY 10 - KDOC (FA)
Peoria Street Learning Center (G6)	-	-	338,026	338,026	-	4,500	4,500	Peoria Street Learning Center (G6)
Title II - KJCC FY12 (GH)	-	-	4,081	4,081	-	-	-	Title II KJCC FY12 (GH)
Title II - KJCC FY11 (H1)	-	-	3,143	3,143	-	-	-	Title II - KJCC FY11 (H1)
School Improvement Services (H5)	201,568	-	-	201,568	-	-	-	School Improvement Services (H5)

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For the Year Ended June 30, 2012

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	FUNDS
Migrant Family Literacy FY11 (H7)	-	-	20,000	20,000	-	-	-	Migrant Family Literacy FY11 (H7)
Title I Migrant Greenbush (H8)	-	-	-	-	-	-	-	Title I Migrant Greenbush (H8)
Spectra - Third Party Payment (J1)	-	-	8,794,193	8,794,193	-	-	-	Spectra - Third Party Payment (J1)
Title VI-B IDEA - KJCC FY11 (J3)	-	-	36,330	36,330	-	-	-	Title VI-B IDEA - KJCC FY11 (J3)
Title VI-B IDEA - KJCC FY12 (J4)	-	-	37,169	37,169	-	-	-	Title VI-B IDEA - KJCC FY10 (J4)
Migrant Family Literacy (J7)	-	-	54,558	54,558	-	-	-	Migrant Family Literacy (J7)
DOC - Intake Assessment Center (J8)	-	93	61,272	61,365	-	127	127	DOC - Intake Assessment Center (J8)
Title I Migrant FY12 LCP (J9)	-	-	109,000	109,000	-	11,674	11,674	Title I Migrant FY10 LCP (J9)
Infant Toddler Project (K2)	456,098	57	971,080	907,767	519,468	20,334	539,802	Infant Toddler Project (K2)
Cloud/Republic ICC (K4)	22,298	-	94,623	91,345	25,576	5,301	30,877	Cloud/Republic ICC (K4)
TARC (L5)	192,203	-	1,699,486	1,854,855	36,834	-	36,834	TARC (L5)
Title I - KJCC FY11 (L6)	-	-	94,154	94,154	-	-	-	Title I - KJCC FY11 (L6)
Transportation Consortium (L9)	152,850	200	31,642	34,048	150,644	-	150,644	Transportation Consortium (L9)
Migrant Special Projects FY12 (M5)		-	445,306	445,306	-	11,932	11,932	Migrant Special Projects FY12 (M5)
Migrant Special Projects FY11 (M6)	-	-	-	-	-	-	-	Migrant Special Projects FY11 (M6)
Kansas Dept. of Correction (M7)	-	-	420,000	420,000	-	6,306	6,306	Kansas Dept. of Correction (M7)
Eudora Comm.Learning Center (M9)	113,304	1,813	119,617	165,158	69,576	77,700	147,276	Eudora Comm.Learning Center (M9)
Science Center (N2)	2,467	39	478,948	459,323	22,131	1,676	23,807	Science Center (N2)
CALC (N5)	43,148	-	-	8,206	34,942	-	34,942	CALC (N5)
Staff Development Services (N7)	50,812	2,559	936,493	915,922	73,942	8,266	82,208	Staff Development Services (N7)
KVC (N8)	-	-	999,695	999,695	-	9,900	9,900	KVC (N8)
Village Professional Development (N9)	9,010	-	-	-	9,010	-	9,010	Village Professional Development (N9)
Cherokee SIP Contract (P1)	-	-	25,672	25,672	-	-	-	Cherokee SIP Contract (P1)
501 Kids/450 (P4)	49,537	-	-	5,254	44,283	-	44,283	501 Kids/450 (P4)
Achievement Test Scoring (P5)	140,422	-	37,076	82,022	95,476	9,746	105,222	Achievement Test Scoring (P5)
Program Evaluation - SPOT (P9)	-	-	632,639	632,639	-	55,627	55,627	Program Evaluation - SPOT (P9)
Recruitment/Retention KEEB (PC)	-	-	237,432	237,432	-	-	-	Recruitment/Retention KEEB (PC)
KDOC - Title I (PE)	-	-	73,132	73,132	-	815	815	KDOC - Title I (PE)
KEEP Mentoring (PF)	-	-	86,193	86,193	-	293	293	KEEP Mentoring (PF)
Health Trust Adm. (PK)	558,312	387	555,461	608,170	505,990	-	505,990	Health Trust Adm. (PK)
York School Special Ed (PN)	271,767	-	497,236	481,735	287,268	3,733	291,001	York School Special Ed (PN)
Virtual Prescriptive Learning (PR)	22,018	-	393,893	344,797	71,114	1,407	72,521	Virtual Prescriptive Learning (PR)
OTE II (PT)	117,336	-	-	-	117,336	-	117,336	OTE II (PT)
Parents as Teachers FY12 (Q2)	-	-	784,726	784,726	-	128,961	128,961	Parents as Teachers FY10 (Q2)
Parents as Teachers FY11 (Q3)	-	-	-	-	-	-	-	Parents as Teachers FY11 (Q3)
USD 446 KS Early FY11 (Q4)	-	-	21,413	21,413	-	-	-	USD 446 KS Early FY11 (Q4)
USD 446 KS Early FY12 (Q5)	-	-	13,714	13,714	-	60	60	USD 446 KS Early FY10 (Q5)
Drop-out Recovery Administration (R1)	947,670	1,269	876,672	1,035,818	789,793	10,133	799,926	Drop-out Recovery Administration (R1)
OWDS Evaluaator (R3)	-	-	152	152	-	-	-	OWDS Evaluaator (R3)
KDOC Perkins Grant (R4)	-	-	51,227	51,227	-	-	-	KDOC Perkins Grant (R4)
Migrant Operating Fund (R5)	78,487	-	51,724	43,126	87,085	-	87,085	Migrant Operating Fund (R5)
Girard JDC Title I N&D (R6)	-	422	114,260	114,682	-	72	72	Girard JDC Title I N&D (R6)

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
For the Year Ended June 30, 2012

FUNDS	BEGINNING UNENCUMBERED CASH BALANCE	PRIOR YEAR CANCELED ENCUMBRANCES	CASH RECEIPTS	EXPENDITURES	ENDING UNENCUMBERED CASH BALANCE	OUTSTANDING ENCUMBRANCES AND ACCOUNTS PAYABLE	ENDING CASH BALANCE	FUNDS
GBN - Other Facilities (R7)	8,238	-	-	8,238	-	-	-	GBN - Other Facilities (R7)
Juvenile Detention Center - Girard (R8)	-	-	196,432	196,432	-	9,152	9,152	Juvenile Detention Center - Girard (R8)
Rainbow United (RB)	107,494	-	1,924,993	1,678,000	354,487	-	354,487	Rainbow United (RB)
RPC Health Foundation (RG)	-	-	2,169	2,169	-	-	-	RPC Health Foundation (RG)
Work Keys Budget (RH)	-	-	10,746	10,746	-	-	-	Work Keys Budget (RH)
500 Reach CLC Kansas City, KS (RK)	129,531	13,291	915,653	954,336	104,139	341,782	445,921	500 Reach CLC Kansas City, KS (RK)
Lansing Ed Achievement Pro CLC (RL)	105,697	8,331	194,639	245,188	63,479	46,300	109,779	Lansing Ed Achievement Pro CLC (RL)
Cornerstone (RN)	-	39	322,278	322,317	-	9,450	9,450	Cornerstone (RN)
Douglas County Jail (S1)	-	-	13,217	13,217	-	-	-	Douglas County Jail (S1)
Freedom Ed Center/Topeka CLC (S2)	10,478	-	79,243	85,002	4,719	2,700	7,419	Freedom Ed Center/Topeka CLC (S2)
Lyndon CLC (S3)	-	20	207,838	207,858	-	4,500	4,500	Lyndon CLC (S3)
Geary Co Learning Ctr CLC (S4)	3,609	-	328,471	305,304	26,776	8,182	34,958	Geary Co Learning Ctr CLC (S4)
Future Visions CLC (S7)	117,293	271	200,257	253,888	63,933	104,533	168,466	Future Visions CLC (S7)
Step Up/Olathe CLC (S9)	182,361	45	648,937	767,788	63,555	392,200	455,755	Step Up/Olathe CLC (S9)
Quest CLC (SB)	178,442	-	557,125	657,194	78,373	352,200	430,573	Quest CLC (SB)
Step Up II/Johnson Co - CLC (SC)	93,838	-	177,282	226,499	44,621	77,500	122,121	Step Up II/Johnson Co - CLC (SC)
21st Century Ed, Center (SF)	-	-	110,078	110,078	-	4,950	4,950	21st Century Ed, Center (SF)
KDOC Ed Services (T1)	-	2,528	1,331,991	1,334,519	-	44,371	44,371	KDOC Ed Services (T1)
KDOC Reimbursement (TB)	-	-	150,578	116,462	34,116	-	34,116	KDOC Reimbursement (TB)
KDOC Extra Cabinet (TF)	4,139	-	8,485	-	12,624	-	12,624	KDOC Extra Cabinet (TF)
BCCC Contracts (TG)	-	-	5,661	5,661	-	-	-	BCCC Contracts (TG)
Activity Funds (TZ)	177,065	-	156,785	183,983	149,867	-	149,867	Activity Funds (TZ)
Special Account Flow Through (WW)	-	-	312,672	312,672	-	-	-	Special Account Flow Through (WW)
TOTAL REPORTING ENTITY (Excluding Agency Funds)	$ 16,899,078	$ 42,875	$ 56,158,580	$ 58,279,164	$ 14,821,369	$ 3,102,147	$ 17,923,516	TOTAL REPORTING ENTITY (Excluding Agency Funds)

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

COMPOSITION OF CASH
June 30, 2012

Bank of Commerce, Chanute, Ks		
Checking Account # 90417	$ (3,956,106)	
Checking Account # 90468	1,500	
Money Market Account # 900869	9,557,527	
Money Market Account # 689211	3,817,968	
Certificate of Deposit # 2826	100,000	9,520,889
First National Bank, Girard, KS		
Certificate of Deposit # 22096	$ 300,000	
Certificate of Deposit # 25931	300,000	
Certificate of Deposit # 20542	100,000	
Certificate of Deposit # 21135	150,000	
Certificate of Deposit # 21846	300,000	
Certificate of Deposit # 20141	100,000	
Certificate of Deposit # 20142	100,000	
Certificate of Deposit # 25536	500,000	1,850,000
Girard National Bank, Girard, Ks		
Money Market Account # 0186270102	$ 214,073	
Certificate of Deposit # 0186270130	200,000	
Certificate of Deposit # 0186270121	300,000	714,073
Citizens Bank, Ft. Scott, Ks		
Certificate of Deposit # 1011042	$ 100,000	
Certificate of Deposit # 1012497	125,000	225,000
Community National Bank, Girard, Ks		
Checking Account # 0000135259	$ 2,959,846	
Checking Account # 0310000114	330,945	
Money Market Account # 0320000060	77,651	
Certificate of Deposit # 0000041343	200,000	
Certificate of Deposit # 7170	200,000	3,768,442
Exchange State Bank, St. Paul, Ks		
Checking Account # 135356	$ 72,215	
Certificate of Deposit # 100905	100,000	
Certificate of Deposit # 270	150,000	
Certificate of Deposit # 7761	300,000	
Certificate of Deposit # 7778	300,000	922,215

The Notes to the Financial Statements are an integral part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH

COMPOSITION OF CASH
June 30, 2012

Farmers National Bank of Kansas, St. Paul, Ks		
Certificate of Deposit # 717	$ 100,000	
Certificate of Deposit # 176	200,000	$ 300,000
UMB National Bank of America, Salina, Ks		
Certificate of Deposit # 1010272130		100,000
CoreFirst Bank & Trust, Topeka, Ks		
Checking Account # 1034561		250
First Option Bank, Paola, Ks		
Checking Account # 0020494		350
Kansas Investment Pool		522,295
Rounding		2
TOTAL CASH		$ 17,923,516

The Notes to the Financial Statements are an integral part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	AGENCY ADMINISTRATION (001)	TECHNOLOGY SUPPORT (003)	TECHNOLOGY MEDIA CENTER (005)	GENERAL FUND (006)	SPECIAL ED-DEAF EDUCATION (007)	ADMINISTRATIVE SERVICES (008)	SPECIAL ED-VISION IMPAIRED (009)	KLN PROJECT MANAGEMENT (012)	CONSORTIUM ACCOUNTS (014)	SERVICE TO SCIENCE INITIATIVE (015)
RECEIPTS AND TRANSFERS:										
Local Revenue	$ 42,729	$ 440,447	$ 394,698	$ 1,631,295	$ 283,445	$ 11,153	$ 74,430	$ 60,000	$ 1,832	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	59,874	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	42,547	337,167	-	102,528	-	143,945	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	-
Transfers	1,200,000	218,495	951,874	-	-	20,000	-	25,375	234,649	2,913
Total	$ 1,242,729	$ 658,942	$ 1,346,572	$ 1,733,716	$ 620,612	$ 31,153	$ 176,958	$ 85,375	$ 380,426	$ 2,913
EXPENDITURES AND TRANSFERS:										
Instruction	$ -	$ 201,123	$ -	$ -	$ 712,314	$ -	$ 226,939	$ -	$ -	$ -
Student Support Services	-	-	1,247,704	-	3,445		-	-	-	-
Instructional Support Services	37,051	457,511	-	-	-	28,027	-	85,375	-	19,824
General Administration	134,633	-	-	-	-	-	-	-	-	-
School Administration	17,390	2,956	99,821	-	3,814	-	1,563	-	455	-
Central Services	1,053,560	-	-	-	380	-	59	-	-	-
Operations and Mainatence	3,139	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	27,331	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	2,155,000	-	-	-	-	652,885	-
Total	$ 1,245,773	$ 661,590	$ 1,347,525	$ 2,182,331	$ 719,953	$ 28,027	$ 228,561	$ 85,375	$ 653,340	$ 19,824
Receipts Over (Under) Expenditures	$ (3,044)	$ (2,648)	$ (953)	$ (448,615)	$ (99,341)	$ 3,126	$ (51,603)	$ -	$ (272,914)	$ (16,911)
UNENCUMBERED CASH, July 1, 2011	42,142	534	935	541,753	421,657	-	312,242	-	670,984	16,911
Cancellation of Prior Year Encumb.	-	2,114	18	-	33	-	1,859	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ 39,098	$ -	$ -	$ 93,138	$ 322,349	$ 3,126	$ 262,498	$ -	$ 398,070	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	VOLUME PURCHASING FOR SCHOOL (017)	CAPITAL PROJECT FUND (019)	EUDORA FACILITIES (020)	DICKINSON CO ICC (023)	RISK MANAGMENT FUND (024)	EARLY CHILDHOOD DEV (025)	SPECIAL PROJECTS - TRANSFERS (027)	CARL PERKINS PROG IMP FY11 (028)	GREENBUSH CONNECT (029)	RESERVE FOR OFFICE SUPPLIES (031)	FLEET SERVICES (032)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ 757,990	$ -	$ 391	$ -	$ -	$ 333	$ 199,177	$ -	$ 101,261	$ 378,547	$ 236,639
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	109,767	-	-	-	-	82,742	-	-
Federal Grants/Contracts/Aid	-	-	-	23,491	-	-	-	-	-	-	-
Transfers	-	940,000	47,928	8,229	250,000	-	-	-	-	-	-
Total	$ 757,990	$ 940,000	$ 48,319	$ 141,487	$ 250,000	$ 333	$ 199,177	$ -	$ 184,003	$ 378,547	$ 236,639
EXPENDITURES AND TRANSFERS:											
Instruction	$ -	$ -	$ -	$ 141,088	$ -	$ 67,806	$ 42,455	$ -	$ 162,497	$ -	$ -
Student Support Services	-	-	-	-	-	-	1,611	-	-	-	-
Instructional Support Services	-	-	48,319	-	-	44	126,330	-	-	-	-
General Administration	-	-	-	-	3,578	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-	11,962
Central Services	569	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	89,954	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	200,867
Non-Instruction Services	803,000	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	1,257,928	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	399	-	30,000	-	-	-	375,002	-
Total	$ 803,569	$ 1,347,882	$ 48,319	$ 141,487	$ 3,578	$ 97,850	$ 170,396	$ -	$ 162,497	$ 375,002	$ 212,829
Receipts Over (Under) Expenditures	$ (45,579)	$ (407,882)	$ -	$ -	$ 246,422	$ (97,517)	$ 28,781	$ -	$ 21,506	$ 3,545	$ 23,810
UNENCUMBERED CASH, July 1, 2011	542,281	1,176,050	-	-	197,825	359,990	570,305	-	31,646	663,704	517,560
Cancellation of Prior Year Encumb.	496	-	-	-	-	-	-	-	-	12	193
UNENECUMBERED CASH, June 30, 2012	$ 497,198	$ 768,168	$ -	$ -	$ 444,247	$ 262,473	$ 599,086	$ -	$ 53,152	$ 667,261	$ 541,563

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	EMPLOYEE BENEFITS (033)	ANTI-BULLYING (034)	LIFE EDUC MOBILE UNIT (035)	FACILITIES /GROUNDS UPKEEP (036)	YOUTHFRIENDS CONSORTIUM (038)	OTTAWA-WELLSVILLE ICC (040)	CARL PERKINS PROG IMP FY12 (042)	LEADERSHIP INSTITUTE (046)	GRANT EVALUATIONS (047)	ANDOVER TAH (048)	KAN-LEAD SCHOOL LEADERSHIP (049)	DIRECTOR OF SP ED SERV-ESC (051)
RECEIPTS AND TRANSFERS:												
Local Revenue	$ -	$ 69,035	$ 48,793	$ 5,416	$ 152,168	$ 12,409	$ -	$ 60,350	$ 121,208	$ 27,133	$ -	$ 47,142
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	15,092	-	-	94,395	-	-	-	-	-	30,250
Federal Grants/Contracts/Aid	-	-	-	-	-	20,913	353,279	-	11,500	-	693,238	-
Transfers	25,000	-	-	180,000	-	35	-	-	-	2	77,500	-
Total	$ 25,000	$ 69,035	$ 63,885	$ 185,416	$ 152,168	$ 127,752	$ 353,279	$ 60,350	$ 132,708	$ 27,135	$ 770,738	$ 77,392
EXPENDITURES AND TRANSFERS:												
Instruction	$ -	$ 39,223	$ 51,014	$ -	$ -	$ 125,984	$ 353,279	$ -	$ -	$ -	$ -	$ -
Student Support Services	-	-	-	-	106,329	-	-	-	-	-	-	-
Instructional Support Services	25,674	-	-	-	-	-	-	29,879	165,822	-	611,432	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	1,723	-	-	-	-	-	-	-	-	101,395
Central Services	-	-	-	-	-	-	-	-	-	-	-	106
Operations and Mainatence	-	-	106	177,511	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	2,135	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	27,135	64,148	-
Total	$ 25,674	$ 39,223	$ 52,843	$ 177,511	$ 106,329	$ 128,119	$ 353,279	$ 29,879	$ 165,822	$ 27,135	$ 675,580	$ 101,501
Receipts Over (Under) Expenditures	$ (674)	$ 29,812	$ 11,042	$ 7,905	$ 45,839	$ (367)	$ -	$ 30,471	$ (33,114)	$ -	$ 95,158	$ (24,109)
UNENCUMBERED CASH, July 1, 2011	102,125	113,972	110,998	89,535	119,242	367	-	-	108,195	-	-	373,197
Cancellation of Prior Year Encumb.	-	16	-	-	-	-	-	-	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ 101,451	$ 143,800	$ 122,040	$ 97,440	$ 165,081	$ -	$ -	$ 30,471	$ 75,081	$ -	$ 95,158	$ 349,088

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	IDL-INTERACTIVE DISTANCE LEARNING (053)	TITLE VI-B IDEAS PSH (054)	TOPEKA JUVENILE CORRECTION FY11 (057)	TOPEKA JUVENILE CORRECTION FY12 (058)	MSP MULTI-DISTRICT (061)	HIGH QUALITY TEACHER CONSORT (062)	SPS SPECIAL PROJECTS (063)	MSP - MULTI DISTRICT (064)	MATH TRAINING (065)	SHAWNEE COUNTY HEALTH AGENCY (066)	YOUTH CORRECTIONS - PERKINS (067)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ 261,800	$ -	$ 43,075	$ 2,634,433	$ -	$ -	$ 66,664	$ 93,831	$ 8,817	$ -	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	54,225	-
Federal Grants/Contracts/Aid	-	16,416	-	-	-	-	-	-	-	-	-
Transfers	90,000	5,200	-	19,058	32,215	-	-	21,504	-	-	-
Total	$ 351,800	$ 21,616	$ 43,075	$ 2,653,491	$ 32,215	$ -	$ 66,664	$ 115,335	$ 8,817	$ 54,225	$ -
EXPENDITURES AND TRANSFERS:											
Instruction	$ 343,434	$ 16,416	$ -	$ 2,361,823	$ -	$ -	$ -	$ -	$ -	$ 55,687	$ -
Student Support Services	-	-	-	104,867	-	-	-	-	-	-	-
Instructional Support Services	-	-	-	8,159	28,164	-	-	107,389	4,616	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
School Administration	2,323	-	-	-	-	-	-	-	-	-	-
Central Services	-	-	-	178,642	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	5,200	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	43,075	-	4,051	8,525	-	7,946	4,201	-	-
Total	$ 345,757	$ 21,616	$ 43,075	$ 2,653,491	$ 32,215	$ 8,525	$ -	$ 115,335	$ 8,817	$ 55,687	$ -
Receipts Over (Under) Expenditures	$ 6,043	$ -	$ -	$ -	$ -	$ (8,525)	$ 66,664	$ -	$ -	$ (1,462)	$ -
UNENCUMBERED CASH, July 1, 2011	53,269	-	-	-	-	8,525	489,628	-	-	25,750	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ 59,312	$ -	$ -	$ -	$ -	$ -	$ 556,292	$ -	$ -	$ 24,288	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	YOUTH CORRECTIONS - PERKINS FY12 (068)	FAIRFAX LEARNING CENTER (069)	TEACH MIGRANT TEACHER INSERVICE (070)	TITLE III-A ENGLISH LANG-LCP (071)	PROGRAM DEVELOPMENT SERVICES (073)	LEAVENWORTH CTY INFANT TODDLER (074)	PROFESSIONAL LIBRARY (079)	MIECHV (080)	YOUTH FRIENDS OJJDP (082)	WOODSON COUNTY FY11 (083)	REGIONAL BEHAVIORAL SUPPORT (086)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ -	$ 419,804	$ -	$ -	$ 17,000	$ 139,224	$ 7,175	$ 13,031	$ -	$ 16,357	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	284,854	-	-	-	-	9,995
Federal Grants/Contracts/Aid	52,754	-	-	35,566	-	74,362	-	-	34,561	-	60,000
Transfers	-	147,206	-	-	30,047	-	-	18,476	-	65	-
Total	$ 52,754	$ 567,010	$ -	$ 35,566	$ 47,047	$ 498,440	$ 7,175	$ 31,507	$ 34,561	$ 16,422	$ 69,995
EXPENDITURES AND TRANSFERS:											
Instruction	$ 52,754	$ 525,009	$ -	$ 1,000	$ 3,282	$ 444,578	$ -	$ -	$ 76,143	$ -	$ -
Student Support Services	-	42,001	-	10,790	-	-	-	31,507	-	-	69,995
Instructional Support Services	-	-	-	23,776	-	-	7,526	-	-	15,607	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	43,765	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	7,193	-	-	-	-	-	-	815	-
Total	$ 52,754	$ 567,010	$ 7,193	$ 35,566	$ 47,047	$ 444,578	$ 7,526	$ 31,507	$ 76,143	$ 16,422	$ 69,995
Receipts Over (Under) Expenditures	$ -	$ -	$ (7,193)	$ -	$ -	$ 53,862	$ (351)	$ -	$ (41,582)	$ -	$ -
UNENCUMBERED CASH, July 1, 2011	-	-	7,193	-	-	-	78,710	-	41,582	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ -	$ -	$ -	$ -	$ 53,862	$ 78,359	$ -	$ -	$ -	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	TITLE III ENGLISH LANGUAGE (087)	FLAP GRANT (088)	PROJECT P.L.U.S. (091)	KANSAS - TTAP PROJECT (092)	PROJECT STAY DISTRICTS (093)	KELC GET ALONG (094)	REACH PRESCHOOL - COWLEY CO (095)	MTSS/ PROJECT STAY GRANT (096)	TVDS/CLAY WASHINGTON (098)	CRAWFORD CO. LEARNING CTR-CLC (0A1)	C & T EDUCATION - ADMIN (0A4)	VIRTUAL SCHOOL (0A5)
RECEIPTS AND TRANSFERS:												
Local Revenue	$ -	$ -	$ 521,966	$ 64,152	$ 248,618	$ -	$ 37,566	$ 7,429	$ 54,554	$ 288,000	$ 248,913	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	41,126	-	-	-	-	-
State Grants/Contracts/Aid	-	-	208,694	-	142,450	-	234,524	-	103,455	-	-	-
Federal Grants/Contracts/Aid	-	131,895	-	-	-	-	44,153	-	-	-	-	-
Transfers	-	62,678	-	9,173	-	-	-	-	-	-	-	843
Total	$ -	$ 194,573	$ 730,660	$ 73,325	$ 391,068	$ -	$ 357,369	$ 7,429	$ 158,009	$ 288,000	$ 248,913	$ 843
EXPENDITURES AND TRANSFERS:												
Instruction	$ -	$ 198,906	$ 502,914	$ -	$ -	$ -	$ 328,178	$ -	$ 165,586	$ 378,491	$ -	$ 843
Student Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	-	-	168,966	61,992	296,503	8	-	2,512	-	-	208,427	-
General Administration	-	-	-	-	-	-	-	-	-	19,666	-	-
School Administration	-	-	-	-	1,380	-	2,856	-	-	22,616	13	-
Central Services	-	-	1,376	-	-	-	887	-	-	-	-	-
Operations and Mainatence	-	-	13,439	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	47,437	-	3,485	-	-	-	-	-
Non-Instruction Services	-	-	5,100	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	90,825	-	11,333	-	-	-	-	-	-	34,070	-
Total	$ -	$ 289,731	$ 691,795	$ 73,325	$ 345,320	$ 8	$ 335,406	$ 2,512	$ 165,586	$ 420,773	$ 242,510	$ 843
Receipts Over (Under) Expenditures	$ -	$ (95,158)	$ 38,865	$ -	$ 45,748	$ (8)	$ 21,963	$ 4,917	$ (7,577)	$ (132,773)	$ 6,403	$ -
UNENCUMBERED CASH, July 1, 2011	-	-	240,773	-	259,845	1,942	173,406	-	16,005	178,324	-	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	470	-	-	16	-	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ (95,158)	$ 279,638	$ -	$ 305,593	$ 1,934	$ 195,839	$ 4,917	$ 8,428	$ 45,567	$ 6,403	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	PRESCHOOL (0A6)	SLP CONTRACTED SERVICES-TOPEKA (0A9)	CONSULTING WORK FOR LTI (0B4)	LEADERSHIP ACADEMY (0B5)	LINN COUNTY COALITION (0B6)	ENVIROMENTAL COMP. CONSOR (0B7)	HEALTHY LIVING CURRICULUM DEV (0B8)	CONTRACT SERVICE FOR EETT (0B9)	MACS DIVISION (0BB)	TITLE I - KJCC FY12 (0C1)	KDOC CABINS (0C4)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ 608,260	$ 421,771	$ 956,745	$ 21,250	$ 36,324	$ 137,870	$ 5,600	$ 100,155	$ 644,711	$ -	$ 361,170
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	308,409	-	-	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	105,300	-
Transfers	-	-	-	-	5,211	-	-	16,001	-	15,085	-
Total	$ 608,260	$ 730,180	$ 956,745	$ 21,250	$ 41,535	$ 137,870	$ 5,600	$ 116,156	$ 644,711	$ 120,385	$ 361,170
EXPENDITURES AND TRANSFERS:											
Instruction	$ 620,534	$ -	$ 956,745	$ -	$ -	$ -	$ -	$ 115,905	$ -	$ 120,385	$ 190,650
Student Support Services	171	688,612	-	-	-	-	-	-	-	-	-
Instructional Support Services	-	-	-	4,986	38,597	-	3,426	725	47,299	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-
School Administration	1,938	2,880	-	-	-	566	53	-	28,350	-	-
Central Services	-	2,474	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	15,046	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	25,492	-	-	-	-	78,392	-	-	511,590	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	2,938	60,000	-	-	-	-	-
Total	$ 648,135	$ 693,966	$ 956,745	$ 4,986	$ 41,535	$ 138,958	$ 3,479	$ 116,630	$ 602,285	$ 120,385	$ 190,650
Receipts Over (Under) Expenditures	$ (39,875)	$ 36,214	$ -	$ 16,264	$ -	$ (1,088)	$ 2,121	$ (474)	$ 42,426	$ -	$ 170,520
UNENCUMBERED CASH, July 1, 2011	334,341	147,645	-	126,156	-	654,473	142,034	474	142,785	-	118,786
Cancellation of Prior Year Encumb.	3,027	-	-	1,595	-	-	-	-	217	-	367
UNENECUMBERED CASH, June 30, 2012	$ 297,493	$ 183,859	$ -	$ 144,015	$ -	$ 653,385	$ 144,155	$ -	$ 185,428	$ -	$ 289,673

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SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	CRISIS INTERVENTION (0C6)	LGHS-VOC ED- LOCAL FUNDS (0C7)	SPECIAL ED - AUDIOLOGIST (0C9)	COOPERATIVE PURCHASING (0D2)	EDUCATION ASSOCIATION (0D3)	ESC STAFF DEVELOPMENT CONSORTIUM (0D4)	APIP GRANT FY11 (0D8)	SPECIAL ED. INSERVICE (0D9)	PROJECT ALTERNATIVE (0E1)	APIP GRANT FY12 (0E3)
RECEIPTS AND TRANSFERS:										
Local Revenue	$ 28,860	$ 906	$ 114,685	$ 483,011	$ 80,974	$ 153,219	$ -	$ 16,830	$ 156,086	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	116,358	-	-	-	-	-	206,394	-
Federal Grants/Contracts/Aid	-	-	-	-	400	-	40,000	-	-	9,556
Transfers	-	-	-	375,218	11,266	-	-	-	-	-
Total	$ 28,860	$ 906	$ 231,043	$ 858,229	$ 92,640	$ 153,219	$ 40,000	$ 16,830	$ 362,480	$ 9,556
EXPENDITURES AND TRANSFERS:										
Instruction	$ -	$ 4,789	$ -	$ -	$ 16	$ -	$ 25,843	$ -	$ 499,422	$ 9,556
Student Support Services	3,475	-	268,762	-	-	-	-	-	-	-
Instructional Support Services	250	-	-	-	-	142,671	-	35,373	-	-
General Administration	-	-	-	800	-	-	-	-	-	-
School Administration	3,405	-	2,737	3,302	199	-	-	4	42,548	-
Central Services	-	-	845	57	-	-	-	-	338	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	195,667	118,321	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	1,020,059	-	-	14,157	-	-	-
Total	$ 7,130	$ 4,789	$ 272,344	$ 1,219,885	$ 118,536	$ 142,671	$ 40,000	$ 35,377	$ 542,308	$ 9,556
Receipts Over (Under) Expenditures	$ 21,730	$ (3,883)	$ (41,301)	$ (361,656)	$ (25,896)	$ 10,548	$ -	$ (18,547)	$ (179,828)	$ -
UNENCUMBERED CASH, July 1, 2011	107,137	17,706	56,285	819,500	25,896	417,718	-	83,276	260,526	-
Cancellation of Prior Year Encumb.	-	-	734	86	-	-	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ 128,867	$ 13,823	$ 15,718	$ 457,930	$ -	$ 428,266	$ -	$ 64,729	$ 80,698	$ -

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SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	SPECIAL PURPOSE SCHOOL PSH (0E4)	PARSONS DAY SCHOOL (0E5)	BUILDING CAPACITY SDF (0E6)	KJCC - TITLE VI-B TIP (0E9)	JOHNSON COUNTY ICC (0F1)	KDOC TITLE VI-B TIP (0F5)	TITLE VI-B IDEA FY12 - KDOC (0FA)	PEORIA STREET LEARNING CTR-CLC (0G6)	TITLE II - KJCC FY12 (0GH)	TITLE II - KJCC FY11 (0H1)	SCHOOL IMPROVEMENT SERVICES (0H5)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ 295,000	$ 50,197	$ -	$ -	$ 1,608,139	$ -	$ -	$ 188,940	$ -	$ -	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	167,132	135,491	-	-	1,629,303	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	23,148	10,342	-	2,006	24,576	-	4,081	3,143	-
Transfers	-	-	-	-	-	-	-	149,086	-	-	-
Total	$ 462,132	$ 185,688	$ 23,148	$ 10,342	$ 3,237,442	$ 2,006	$ 24,576	$ 338,026	$ 4,081	$ 3,143	$ -
EXPENDITURES AND TRANSFERS:											
Instruction	$ 433,777	$ 243,952	$ -	$ -	$ 3,272,964	$ -	$ 24,576	$ 222,166	$ -	$ -	$ -
Student Support Services	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	-	-	46,423	10,342	-	2,006	-	-	4,081	-	201,568
General Administration	-	-	-	-	-	-	-	19,177	-	-	-
School Administration	-	-	-	-	13,436	-	-	17,543	-	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	79,140	-	3,143	-
Total	$ 433,777	$ 243,952	$ 46,423	$ 10,342	$ 3,286,400	$ 2,006	$ 24,576	$ 338,026	$ 4,081	$ 3,143	$ 201,568
Receipts Over (Under) Expenditures	$ 28,355	$ (58,264)	$ (23,275)	$ -	$ (48,958)	$ -	$ -	$ -	$ -	$ -	$ (201,568)
UNENCUMBERED CASH, July 1, 2011	-	77,456	23,275	-	137,015	-	-	-	-	-	201,568
Cancellation of Prior Year Encumb.	258	-	-	-	-	-	-	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ 28,613	$ 19,192	$ -	$ -	$ 88,057	$ -	$ -	$ -	$ -	$ -	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	MIGRANT FAMILY LITERACY FY11 (0H7)	TITLE I MIGRANT GREENBUSH FY11 (0H8)	SPECTRA - THIRD PARTY PAYMENT (0J1)	TITLE VI-B IDEA - KJCC FY11 (0J3)	TITLE VI-B IDEA - KJCC FY12 (0J4)	MIGRANT FAMILY LITERACY (0J7)	DOC-INTAKE ASSESMENT CENTER (0J8)	TITLE I MIGRANT FY12 LCP (0J9)	INFANT TODDLER PROJECT (0K2)	CLOUD/ REPUBLIC ICC (0K4)	TARC (0L5)	TITLE I - KJCC FY11 (0L6)
RECEIPTS AND TRANSFERS:												
Local Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ 49,565	$ -	$ 64,547	$ -	$ 711,103	$ -
Medicaid Pass-Through	-	-	8,794,193	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	764,081	72,670	988,383	-
Federal Grants/Contracts/Aid	20,000	-	-	36,330	37,108	54,558	-	109,000	142,452	21,953	-	94,154
Transfers	-	-	-	-	61	-	11,707	-	-	-	-	-
Total	$ 20,000	$ -	$ 8,794,193	$ 36,330	$ 37,169	$ 54,558	$ 61,272	$ 109,000	$ 971,080	$ 94,623	$ 1,699,486	$ 94,154
EXPENDITURES AND TRANSFERS:												
Instruction	$ -	$ -	$ -	$ 36,330	$ 37,169	$ -	$ 50,500	$ 109,000	$ 904,929	$ 85,152	$ 1,854,855	$ 71,125
Student Support Services	-	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	6,579	-	-	-	-	54,558	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	2,838	1,393	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	4,800	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	8,794,193	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	13,421	-	-	-	-	-	10,865	-	-	-	-	23,029
Total	$ 20,000	$ -	$ 8,794,193	$ 36,330	$ 37,169	$ 54,558	$ 61,365	$ 109,000	$ 907,767	$ 91,345	$ 1,854,855	$ 94,154
Receipts Over (Under) Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ (93)	$ -	$ 63,313	$ 3,278	$ (155,369)	$ -
UNENCUMBERED CASH, July 1, 2011	-	-	-	-	-	-	-	-	456,098	22,298	192,203	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	93	-	57	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 519,468	$ 25,576	$ 36,834	$ -

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SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	TRANSPORTATION CONSORTIUM (0L9)	MIGRANT SPECIAL PROJECTS FY12 (0M5)	MIGRANT SPECIAL PROJECTS FY11 (0M6)	KANSAS DEPT OF CORRECTION (0M7)	EUDORA COMM LEARNING CTR-CLC (0M9)	SCIENCE CENTER (0N2)	CALC (0N5)	STAFF DEVELOPMENT SERVICES (0N7)	KVC (0N8)	VILLAGE PROF DEVELOPMENT (0N9)
RECEIPTS AND TRANSFERS:										
Local Revenue	$ 31,642	$ -	$ -	$ 277,547	$ 119,617	$ 293,948	$ -	$ 878,714	$ 806,572	$ -
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	120,000	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	441,134	-	-	-	-	-	49,255	-	-
Transfers	-	4,172	-	22,453	-	185,000	-	8,524	193,123	-
Total	$ 31,642	$ 445,306	$ -	$ 420,000	$ 119,617	$ 478,948	$ -	$ 936,493	$ 999,695	$ -
EXPENDITURES AND TRANSFERS:										
Instruction	$ -	$ -	$ -	$ 392,663	$ 160,472	$ 236,822	$ -	$ -	$ 867,527	$ -
Student Support Services	-	-	-	25,612	-	-	-	-	-	-
Instructional Support Services	-	412,321	-	-	-	162,647	8,206	865,991	-	-
General Administration	-	32,985	-	-	-	-	-	-	-	-
School Administration	2,874	-	-	908	2,186	22,311	-	49,931	-	-
Central Services	-	-	-	817	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	2,500	37,543	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	31,174	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	132,168	-
Total	$ 34,048	$ 445,306	$ -	$ 420,000	$ 165,158	$ 459,323	$ 8,206	$ 915,922	$ 999,695	$ -
Receipts Over (Under) Expenditures	$ (2,406)	$ -	$ -	$ -	$ (45,541)	$ 19,625	$ (8,206)	$ 20,571	$ -	$ -
UNENCUMBERED CASH, July 1, 2011	152,850	-	-	-	113,304	2,467	43,148	50,812	-	9,010
Cancellation of Prior Year Encumb.	200	-	-	-	1,813	39	-	2,559	-	-
UNENECUMBERED CASH, June 30, 2012	$ 150,644	$ -	$ -	$ -	$ 69,576	$ 22,131	$ 34,942	$ 73,942	$ -	$ 9,010

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SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	CHEROKEE SIP CONTRACT (0P1)	501 KIDS/450 (0P4)	ACHIEVEMENT TEST SCORING (0P5)	PROGRAM EVAL-SPOT (0P9)	KEEB (0PC)	KDOC - TITLE I (0PE)	KEEP MENTORING (0PF)	HEALTH TRUST ADMIN (0PK)	YORK SCHOOL SPECIAL ED (0PN)	VIRTUAL PRESCRIPTIVE LEARNING (0PR)	OTE II (0PT)	PARENTS AS TEACHERS FY12 (0Q2)
RECEIPTS AND TRANSFERS:												
Local Revenue	$ 3,985	$ -	$ 37,076	$ -	$ -	$ -	$ -	$ 316,874	$ 291,735	$ 393,893	$ -	$ 301,504
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	205,501	-	-	483,222
Federal Grants/Contracts/Aid	-	-	-	632,639	237,432	49,984	76,725	-	-	-	-	-
Transfers	21,687	-	-	-	-	23,148	9,468	238,587	-	-	-	-
Total	$ 25,672	$ -	$ 37,076	$ 632,639	$ 237,432	$ 73,132	$ 86,193	$ 555,461	$ 497,236	$ 393,893	$ -	$ 784,726
EXPENDITURES AND TRANSFERS:												
Instruction	$ -	$ 5,254	$ -	$ -	$ -	$ 52,012	$ -	$ -	$ 458,795	$ 342,907	$ -	$ -
Student Support Services	-	-	82,022	-	-	-	-	-	-	-	-	690,934
Instructional Support Services	22,983	-	-	544,926	199,195	-	86,193	-	22,940	-	-	93,792
General Administration	-	-	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	87,713	-	6,392	-	3,944	-	1,890	-	-
Central Services	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	62,330	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	2,689	-	-	-	38,237	14,728	-	541,896	-	-	-	-
Total	$ 25,672	$ 5,254	$ 82,022	$ 632,639	$ 237,432	$ 73,132	$ 86,193	$ 608,170	$ 481,735	$ 344,797	$ -	$ 784,726
Receipts Over (Under) Expenditures	$ -	$ (5,254)	$ (44,946)	$ -	$ -	$ -	$ -	$ (52,709)	$ 15,501	$ 49,096	$ -	$ -
UNENCUMBERED CASH, July 1, 2011	-	49,537	140,422	-	-	-	-	558,312	271,767	22,018	117,336	-
Cancellation of Prior Year Encumb.	-	-	-	-	-	-	-	387	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ 44,283	$ 95,476	$ -	$ -	$ -	$ -	$ 505,990	$ 287,268	$ 71,114	$ 117,336	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	PARENTS AS TEACHERS FY11 (0Q3)	USD 446 KS EARLY FY11 (0Q4)	USD 446 KS EARLY FY12 (0Q5)	DROP-OUT RECOVERY ADMIN (0R1)	OWDS EVALUATOR (0R3)	KDOC PERKINS GRANT (0R4)	MIGRANT OPERATING FUND (0R5)	GIRARD JDC TITLE I N&D (0R6)	GBN-OTHER FACILITIES (0R7)	JUVENILE DETENTION CTR-GIRARD (0R8)	RAINBOW UNITED (0RB)	RPC HEALTH FOUNDATION (0RG)
RECEIPTS AND TRANSFERS:												
Local Revenue	$ -	$ -	$ -	$ 594,311	$ -	$ -	$ 44,531	$ 100,289	$ -	$ 182,196	$ -	$ 2,169
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	21,413	7,159	-	-	-	-	-	-	-	1,924,993	-
Federal Grants/Contracts/Aid	-	-	-	-	-	51,227	-	-	-	-	-	-
Transfers	-	-	6,555	282,361	152	-	7,193	13,971	-	14,236	-	-
Total	$ -	$ 21,413	$ 13,714	$ 876,672	$ 152	$ 51,227	$ 51,724	$ 114,260	$ -	$ 196,432	$ 1,924,993	$ 2,169
EXPENDITURES AND TRANSFERS:												
Instruction	$ -	$ -	$ -	$ 168,568	$ -	$ 51,227	$ -	$ 93,705	$ -	$ 155,564	$ 1,512,912	$ -
Student Support Services	-	15,006	13,714	-	-	-	-	-	-	-	-	-
Instructional Support Services	-	-	-	32,773	-	-	43,126	-	-	-	-	2,169
General Administration	-	-	-	-	-	-	-	3,863	-	-	-	-
School Administration	-	-	-	90,623	-	-	-	-	-	71	165,088	-
Central Services	-	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	6,407	-	743,854	152	-	-	17,114	8,238	40,797	-	-
Total	$ -	$ 21,413	$ 13,714	$ 1,035,818	$ 152	$ 51,227	$ 43,126	$ 114,682	$ 8,238	$ 196,432	$ 1,678,000	$ 2,169
Receipts Over (Under) Expenditures	$ -	$ -	$ -	$ (159,146)	$ -	$ -	$ 8,598	$ (422)	$ (8,238)	$ -	$ 246,993	$ -
UNENCUMBERED CASH, July 1, 2011	-	-	-	947,670	-	-	78,487	-	8,238	-	107,494	-
Cancellation of Prior Year Encumb.	-	-	-	1,269	-	-	-	422	-	-	-	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ -	$ -	$ 789,793	$ -	$ -	$ 87,085	$ -	$ -	$ -	$ 354,487	$ -

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	WORK KEYS BUDGET (0RH)	500 REACH CLC KANSAS CITY KS (0RK)	LANSING ED ACHIEVEMENT PRO-CLC (0RL)	CORNERSTONE CLC (0RN)	DOUGLAS COUNTY JAIL (0S1)	FREEDOM ED CENTER/TOPEKA CLC (0S2)	LYNDON CLC (0S3)	GEARY CO LEARNING CTR- CLC (0S4)	FUTURE VISIONS- CLC (0S7)	STEP UP/OLATHE CLC (0S9)	QUEST- CLC (0SB)
RECEIPTS AND TRANSFERS:											
Local Revenue	$ 533	$ 915,653	$ 194,639	$ 185,578	$ 16	$ 79,243	$ 118,291	$ 328,471	$ 200,257	$ 648,937	$ 557,125
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-	-
County Revenue	-	-	-	-	-	-	-	-	-	-	-
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	-	-
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	-	-	-
Transfers	10,213	-	-	136,700	13,201	-	89,547	-	-	-	-
Total	$ 10,746	$ 915,653	$ 194,639	$ 322,278	$ 13,217	$ 79,243	$ 207,838	$ 328,471	$ 200,257	$ 648,937	$ 557,125
EXPENDITURES AND TRANSFERS:											
Instruction	$ -	$ 821,208	$ 207,340	$ 209,377	$ 107	$ 76,856	$ 102,723	$ 225,928	$ 224,589	$ 709,518	$ 604,036
Student Support Services	-	-	-	-	-	-	-	-	-	-	-
Instructional Support Services	778	-	-	-	-	-	-	-	-	-	-
General Administration	-	46,985	15,199	17,356	-	6,296	9,247	22,609	-	-	-
School Administration	-	86,143	22,649	7,568	-	1,850	7,832	35,348	20,157	37,149	33,658
Central Services	-	-	-	-	-	-	-	-	-	-	-
Operations and Mainatence	-	-	-	-	-	-	5,033	21,419	9,142	21,121	19,500
Transportation	-	-	-	-	-	-	-	-	-	-	-
Non-Instruction Services	-	-	-	-	-	-	-	-	-	-	-
Medicaid Pass-Through	-	-	-	-	-	-	-	-	-	-	-
Facilities and Construction	-	-	-	-	-	-	-	-	-	-	-
Transfers	9,968	-	-	88,016	13,110	-	83,023	-	-	-	-
Total	$ 10,746	$ 954,336	$ 245,188	$ 322,317	$ 13,217	$ 85,002	$ 207,858	$ 305,304	$ 253,888	$ 767,788	$ 657,194
Receipts Over (Under) Expenditures	$ -	$ (38,683)	$ (50,549)	$ (39)	$ -	$ (5,759)	$ (20)	$ 23,167	$ (53,631)	$ (118,851)	$ (100,069)
UNENCUMBERED CASH, July 1, 2011	-	129,531	105,697	-	-	10,478	-	3,609	117,293	182,361	178,442
Cancellation of Prior Year Encumb.	-	13,291	8,331	39	-	-	20	-	271	45	-
UNENECUMBERED CASH, June 30, 2012	$ -	$ 104,139	$ 63,479	$ -	$ -	$ 4,719	$ -	$ 26,776	$ 63,933	$ 63,555	$ 78,373

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

SUMMARY OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
June 30, 2012

	STEP UP II/JOHNSON CO CLC (0SC)	21ST CENTURY EDUCATIONAL CTR (0SF)	KDOC ED SERVICES (0T1)	KDOC REIMBURSEMENT (0TB)	KDOC - EXTRA CABINET (0TF)	BCCC CONTRACTS (0TG)	ACTIVITY FUNDS (0TZ)	SPECIAL ACCOUNT FLOW THROUGH (0WW)	
RECEIPTS AND TRANSFERS:									
Local Revenue	$ 177,282	$ 105,300	$ 1,087,805	$ 150,578	$ 8,485	$ 3,551	$ 156,785	$ 312,672	*27,554,152*
Medicaid Pass-Through	-	-	-	-	-	-	-	-	*8,794,193*
Interest Income	-	-	-	-	-	-	-	-	*59,874*
County Revenue	-	-	-	-	-	-	-	-	*41,126*
State Grants/Contracts/Aid	-	-	-	-	-	-	-	-	*9,147,139*
Federal Grants/Contracts/Aid	-	-	-	-	-	-	-	-	*3,828,631*
Transfers	-	4,778	244,186	-	-	2,110	-	-	*6,733,465*
Total	$ 177,282	$ 110,078	$ 1,331,991	$ 150,578	$ 8,485	$ 5,661	$ 156,785	$ 312,672	*56,158,580*
EXPENDITURES AND TRANSFERS:									
Instruction	$ 214,633	$ 60,263	$ 889,177	$ 83,464	$ -	$ 5,124	$ 183,983	$ -	*26,585,860*
Student Support Services	-	-	-	-	-	-	-	-	*3,406,557*
Instructional Support Services	-	-	75,029	-	-	-	-	-	*5,740,886*
General Administration	-	7,316	-	-	-	-	-	-	*339,710*
School Administration	-	12,898	96,181	-	-	-	-	-	*1,230,588*
Central Services	-	-	69,080	-	-	-	-	-	*1,309,190*
Operations and Mainatence	11,866	18,475	-	-	-	-	-	-	*450,594*
Transportation	-	-	-	-	-	-	-	-	*253,924*
Non-Instruction Services	-	-	-	-	-	-	-	312,672	*2,176,269*
Medicaid Pass-Through	-	-	-	-	-	-	-	-	*8,794,193*
Facilities and Construction	-	-	-	-	-	-	-	-	*1,257,928*
Transfers	-	11,126	205,052	32,998	-	537	-	-	*6,733,465*
Total	$ 226,499	$ 110,078	$ 1,334,519	$ 116,462	$ -	$ 5,661	$ 183,983	$ 312,672	*58,279,164*
Receipts Over (Under) Expenditures	$ (49,217)	$ -	$ (2,528)	$ 34,116	$ 8,485	$ -	$ (27,198)	$ -	*(2,120,584)*
UNENCUMBERED CASH, July 1, 2011	93,838	-	-	-	4,139	-	177,065	-	*16,899,078*
Cancellation of Prior Year Encumb.	-	-	2,528	-	-	-	-	-	*42,875*
UNENECUMBERED CASH, June 30, 2012	$ 44,621	$ -	$ -	$ 34,116	$ 12,624	$ -	$ 149,867	$ -	*14,821,369*

The Notes to the Financial Statements are an Integral Part of this Statement.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. REPORTING ENTITY

Primary Government

The Southeast Kansas Education Service Center is a municipal corporation governed by an appointed five-member board. The statutory basis financial statements include transactions of the primary government only.

The Center is an interlocal and formed as the result of an agreement pursuant to the provision of K.S.A. 12-2901 et seq. The agreement is between four unified school districts and a community college to work together for the mutual benefit of the children they serve and to form a separate legal entity known as Southeast Kansas Education Service Center. The purpose of the educational service center is to provide cooperatively educational services in the area of special education, vocational education, career education, media services, curriculum development and in-service training for staff programs, administrative services, and any other purpose authorized by law, and to meet the provisions for special education as required by the Kansas Legislature. The Center's combined statement of cash balances and encumbrances includes the accounts of all the Center's operations. The scope of the entity for financial reporting purposes is designated as those funds for which the Center has oversight responsibility and is primarily accountable. Oversight responsibility includes fiscal management responsibility, which is the collection and disbursement of funds.

Component Unit

The Center has one Component Unit, the Center for Learning Tree Institute. The Center for Learning Tree Institute is a Kansas Not-for-Profit Corporation exempt from income tax under Internal Revenue Service Code Section 501c(3) as a supporting organization of the Southeast Kansas Education Service Center. The financial statements of the Center for Learning Tree Institute are not included in these financial statements, but were audited and reported on separately.

2. BASIS OF PRESENTATION - 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 Southeast Kansas Education Service Center for the year ending June 30, 2012.

Governmental Funds:

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

3. BASIS OF ACCOUNTING

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

The Service Center passed a Resolution dated July 27, 2011 to waive the annual requirement of generally accepted accounting principles and fixed asset accounting for the year ended June 30, 2012, in conformity with K.S.A. 75-1120a(c).

4. DEPARTURES 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. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings and equipment owned by the Service Center 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. Also, exclusion of the financial statements of the component unit is not in conformance with generally accepted accounting principles of the United States of America.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. BUDGETARY INFORMATION

   The budgetary process for Southeast Kansas Education Service Center is different from that of a Unified School District. The Service Center does not receive any local tax money directly. They prepare a budget, but it is not required to be published.

2. COMPLIANCE WITH KANSAS STATUTES AND OTHER FINANCE RELATED MATTERS

   Management is not aware of any violations of Kansas Statutes or violations of other finance related matters for the year ended June 30, 2012.

NOTE C - DEPOSITS AND INVESTMENTS

As of June 30, 2012, the Service Center has the following investments and maturities:

Investment Type	Fair Value	Maturities (Yrs.)	Rating
Kansas Municipal Investment Pool	$522,295	Less than 1	S&P AAAf/S1+

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

K.S.A. 12-1675 limits the Service Center'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 Service Center has no investment policy that would further limit its investment choices. The rating of the Service Center's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the Service Center may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The Service Center's allocation of investments at June 30, 2012 is as follows:

Investments	Percentage of Investments
Kansas Municipal Investment Pool	100%

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Service Center's deposits may not be returned to it. State statutes require the Service Center'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%. All deposits were legally secured at June 30, 2012.

At year-end the carrying amount of the Service Center's deposits, including certificates of deposit, was $17,401,220. The bank balance was $21,155,023. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. The bank balance was held by various banks and the Kansas Investment Pool. Of the bank balance $1,890,552 was covered by FDIC insurance, and $19,264,454 was collateralized by pledged securities held by the pledging financial institution's agent in the Service Center's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counter party, the Service Center 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.

At June 30, 2012, the Service Center had invested $522,295 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

NOTE D - DEFINED BENEFIT PENSION PLAN

Plan Description. Southeast Kansas Education Service Center participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5757.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate of 4% for tier 1 employees and 6% for tier 2 employees of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining 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 periodically revised. 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 State Legislature.

NOTE E – OTHER POST EMPLOYMENT BENEFITS

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Service Center makes health care benefits available to 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 Service Center under this program.

NOTE F – FLEXIBLE BENEFIT PLAN (I.R.C. SECTION 125)

The Board adopted a salary-reduction flexible benefit plan under Section 125 of the Internal Revenue Code. All full time employees of the Center are eligible to participate in the plan beginning the first day of the month following employment. Each employee may elect to reduce his or her salary to purchase benefits through the plan. Currently benefits offered through the plan involve health, dental, and vision insurance, childcare expenses and unreimbursed medical expenses.

NOTE G – ADDITIONAL RETIREMENT PLANS OPTIONS

Voluntary 403(b) investment accounts are available to all employees. Voluntary contributions may be made to employee accounts under one or more of the approved providers within the limits of the Internal Revenue Service. A discretionary employer match is available upon employment through Security Benefit. A vesting schedule is applicable to the employer match account.

NOTE H – COMPENSATED ABSENCES – EMPLOYEE VACATION AND SICK PAY

1. Personal Leave – Staff members working at least 100 to 159 days per year shall be entitled to one day, 160 days to 219 days per year shall have 2 days, and 220 days to 261 days per year shall have 3 days. A day is defined as 7 hours for this purpose.

2. Sick Leave – All employees working 1,004 hours or more per year are credited with a calculated amount of hours of sick leave per month worked. Sick leave hours are computed according to individual contract hours up to a maximum of 96 hrs/year or 12 days. Sick leave is credited at the end of the pay period. To be eligible to earn sick leave for any month, employees must have worked or have had paid leave to cover at least 1/2 of their contracted working hours during the current pay period. Thus, employees in a given pay period having "without-pay" days may not earn a day of sick leave unless they have worked or been paid for at least 1/2 of their contract during the month.

3. Vacations – Employees at special school sites will follow the vacation schedule specified in their local site calendars. Non-certified personnel employed in the Greenbush central office on a 12-month basis shall be granted five working days of vacation each year. After three years of employment, the five days shall be increased to 10 days; and after eight years, to 15 days. Vacations may accumulate to 20 days but must be taken or lost after that accumulation.

Part-time and temporary employees are not eligible for vacation pay. Employees qualified to earn vacation leave shall be paid for accrued vacation time at the employee's regular daily rate of pay upon ceasing employment with the Center.

An employee who moves from full time employment to part time (i.e. less than 32 hours per week), and who has accrued earned vacation time, will not lose that time when reducing employment to part time. The individual will no longer earn vacation time but will be allowed to use the hours of vacation time previously accrued.

The liability for accrued vacation and sick pay is not reflected on the financial statements. Neither the actual or estimated liability was available at June 30, 2012. The cost of vacation and sick pay are recognized as expenditures when paid.

NOTE I – INTERFUND TRANSFERS

SEE PAGES 31 and 32 for the Schedule of Transfers.

NOTE J – RISK MANAGEMENT

The Service Center is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Service Center carried commercial insurance. Settlements of claims have not exceeded coverage during the past three fiscal years.

NOTE K – USE OF ESTIMATES

The preparation of statutory based financial statements required management to make estimates and assumptions that affect the reported amounts of expenditures during the audit period, encumbrances outstanding and disclosure of contingencies at the end of the audit period. Accordingly, actual results could differ from those estimates.

NOTE L – LONG TERM DEBT AND CAPITAL LEASES

During the year ended June 30, 2012, no long-term debt was outstanding.

NOTE M – RELATED PARTY TRANSACTIONS

During the year ended June 30, 2012, the Southeast Kansas Education Service Center made payments to the Center for Learning Tree Institute for processing fees in the amount of $812,834. The Southeast Kansas Education Service Center received payments from the Center for Learning Tree Institute primarily for administrative and contract services in the amount of $1,110,928.

NOTE N – LEASES

The Center entered into an operating lease arrangement for office equipment during the audit period. Minimum monthly lease payments result in the following annual rental totals:

6-30-2012	$7,449.92
6-30-2013	11,174.88
6-30-2014	11,174.88
6-30-2015	3,724.96

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

NOTES TO FINANCIAL STATEMENTS
June 30, 2012

SCHEDULE OF TRANSFERS

NOTE G - INTERFUND TRANSFERS

Fund Number	Description	Transfer Expenditure	Transfer Revenue
01	Administration	$ -	$ 1,200,000
03	Technology Support		218,495
05	Technology Media Center		951,874
06	General Fund	2,155,000	
08	Administrative Services		20,000
12	KLN Project Management		25,375
14	Consortium Accounts	652,885	234,649
15	Service to Science Initiative		2,913
19	Capital Project Fund		940,000
20	Eudora Facilities		47,928
23	Dickinson Co ICC	399	8,229
24	Risk Management Fund		250,000
25	Early Childhood Development	30,000	
31	Reserve for Office Supplies	375,002	
33	Employee Benefits		25,000
36	Facilities/Grounds Upkeep		180,000
40	Ottawa Wellville ICC		35
48	Andover TAH	27,135	2
49	School Leadership	64,148	77,500
53	IDL Interactive Distance Lear		90,000
54	Title VI-B Ideas PSH		5,200
57	Topeka Juvenile Correction 11	43,075	
58	Topeka Juvenile Correction 12		19,058
61	MSP Multi-District	4,051	32,215
62	High Quality Teacher Consort	8,525	
64	MSP Multi District	7,946	21,504
65	Math Training	4,201	
69	Fairfax Learning Center		147,206
70	Teach Migrant Teacher Inservice	7,193	
73	Program Development Services		30,047
80	MIECHV		18,476
83	Woodson County FY 11	815	65
88	FLAP Grant	90,825	62,678
92	Kansas TTAP project	11,333	9,173
A4	C&T Education Admin	34,070	

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

NOTES TO FINANCIAL STATEMENTS
June 30, 2012

SCHEDULE OF TRANSFERS

NOTE G - INTERFUND TRANSFERS

Fund Number	Description	Transfer Expenditure	Transfer Revenue
A5	Virtual School		843
B6	Linn County Coalition	2,938	5,211
B7	Environmental Comp. Consort	60,000	
B9	Contract Service for EETT		16,001
C1	Title I KJCC FY 12		15,085
D2	Cooperative Purchasing	1,020,059	375,218
D3	Education Association		11,266
D8	APIP FY 11 Grant	14,157	
G6	Peoria Street Learning Center CLC	79,140	149,086
H1	Title II - KJCC FY 11	3,143	
H7	Migrant Family Literacy FY 11	13,421	
J4	Title VI-B Idea-KJCC FY 12		61
J8	DOC-Intake Assessment Center	10,865	11,707
L6	Title I KJCC FY 11	23,029	
M5	Migrant Special Projects FY 12		4,172
M7	Kansas Dept of Correction		22,453
N2	Science Center		185,000
N7	Staff Development Services		8,524
N8	KVC	132,168	193,123
P1	Cherokee SIP Contract	2,689	21,687
PC	KEEB	38,237	
PE	KDOC Title I	14,728	23,148
PF	Keep Montoring		9,468
PK	Health Trust Admin	541,896	238,587
Q4	USD 446 KS Early FY 11	6,407	
Q5	USD 446 KS Early FY 12		6,555
R1	Drop-out Recover Admin	743,854	282,361
R3	OWDS Evaluator	152	152
R5	Migrant Operating Fund		7,193
R6	Girard JDC Title I N & D	17,114	13,971
R7	GBN-Other Facilities	8,238	
R8	Juvenile Dentention Ctr - Girard	40,797	14,236
RH	Work Keys Budget	9,968	10,213
RN	Cornerstone CLC	88,016	136,700
S1	Douglas County Jail	13,110	13,201
S3	Lyndon CLC	83,023	89,547
SF	21st Century Education Ctr	11,126	4,778
T1	KDOC Ed Services Administration	205,052	244,186
TB	KDOC Reimbursement	32,998	
TG	BCCC Contracts	537	2,110
		$ 6,733,465	$ 6,733,465

YERKES & MICHELS, CPA, LLC
CERTIFIED PUBLIC ACCOUNTANTS

John D. Carroll, CPA
Carmen R. Duroni, CPA

Randy Hoffman

American Institute of Certified Public Accountants
Kansas Society of Certified Public Accountants
An Independent C.P.A. Firm

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

Board of Education
Southeast Kansas Education Service Center
P.O. Box 189
Girard, KS 66743

We have audited the statutory basis financial statements of Southeast Kansas Education Service Center, Girard, Kansas, as of and for the year ended June 30, 2012, and have issued our report thereon dated March 10, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 previously.

P.O. Box 707 208 E. Laurel
Independence, KS 67301
620-331-4600 Fax 620-331-0612
www.ymcpa.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's statutory basis 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 on compliance with those provisions was not an object 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 other matters that we reported to management of the Center in a separate letter dated March 10, 2013.

This report is intended solely for the information and use of the Board of Education of the Southeast Kansas Education Service Center, Girard, Kansas, management, federal awarding agencies and pass through entities and for filing with the State of Kansas, Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Yerkes & Michels
YERKES & MICHELS, CPA, LLC

March 10, 2013

YERKES & MICHELS, CPA, LLC
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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS 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

Independent Auditor's Report

Board of Education
Southeast Kansas Education Service Center
P.O. Box 189
Girard, KS 66743

Compliance

We have audited Southeast Kansas Education Service Center, Girard, Kansas's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center's compliance based on our audit.

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

In our opinion, Southeast Kansas Education Service Center, Girard, 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. However, the results of our auditing procedures disclosed instances of noncompliance with those

P.O. Box 707 208 E. Laurel
Independence, KS 67301
620-331-4600 Fax 620-331-0612
www.ymcpa.com

requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item Finding 2012-01.

Internal Control Over Compliance

Management of Southeast Kansas Education Service Center, Girard, Kansas, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Center's internal control over compliance with 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 accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and 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 the Board of Education of Southeast Kansas Education Service Center, Girard, Kansas, management, and federal awarding agencies and pass-through entities and for filing with the State of Kansas, Division of Accounts and Reports and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Yerkes & Michels
YERKES & MICHELS, CPA, LLC

March 10, 2013

Southeast Kansas Education Service Center
Girard, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Agency Program	CFDA #	Federal Unencumbered Cash July 1, 2011	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2012
U.S. Department of Education					
Received Directly:					
Foreign Language Assistance Program	84.293	$ (90,824.66)	$ 131,895.00	$ 198,905.80	$ (157,835.46)
School Leadership KAN-LEAD	84.363	(64,147.82)	693,238.00	611,432.42	17,657.76
Passed through the Kansas Dept. of Education:					
Migrant Education - Title I, Part C	84.011	(13,421.54)	624,692.00	619,000.94	(7,730.48)
Special Education Cluster (IDEA):					
Special Education - Discretionary	84.027	(38,237.00)	885,124.00	846,887.00	-
Special Education - Paraprofessional Support	84.027	-	111,725.00	111,786.39	(61.39)
Total Special Education Cluster (IDEA)		(1,603.30)	996,849.00	958,673.39	(61.39)
Career and Technical Education (Perkins IV)	84.048	-	306,705.00	306,705.00	-
Safe & Drug Free Schools & Communities National Programs	84.184	22,917.22	23,148.20	46,065.42	-
Character Education Initiative	84.215	-	49,254.90	49,254.90	-
Technology Preparation Education	84.243	-	99,328.00	99,328.00	-
Advance Placement	84.330	(14,157.00)	61,056.00	46,898.97	0.03
State Personnel Development Grant	84.323	-	136,725.00	146,193.27	(9,468.27)
English Language Acquisition - Title III	84.365	-	35,566.00	35,566.00	-
Passed through the Kansas Department of Health & Environment:					
Early Intervention Cluster (IDEA):					
Infants and Toddlers IDEA Part C	84.181	(3,285.75)	327,323.75	324,038.00	-
Total Early Invention Cluster (IDEA)		(3,285.75)	327,323.75	324,038.00	-
Passed through the Kansas Department of Corrections:					
Title I - Low Income	84.010	(14,727.81)	49,984.47	58,404.46	(23,147.80)
Passed through the Kansas State Board of Regents					
Career and Technical Education (Perkins IV)	84.048	-	51,227.00	51,227.00	-

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS SCHEDULE.

Southeast Kansas Education Service Center
Girard, Kansas

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Agency Program	CFDA #	Federal Unencumbered Cash July 1, 2011	Federal Program Receipts	Federal Program Expenditures	Federal Unencumbered Cash June 30, 2012
Passed through Topeka Juvenile Correctional Facility:					
Title I - Low Income	84.010	(23,028.80)	199,454.00	191,510.64	(15,085.44)
Eisenhower Professional Development Title II	84.281	(3,143.00)	7,224.00	4,081.00	-
Total U.S. Department of Education		$ (242,056.16)	$ 3,793,670.32	$ 3,747,285.21	$ (195,671.05)
U.S. Department of Homeland Security, Federal Emergency Management Agency					
Passed through the Kansas Division of Emergency Management					
Hazard Mitigation Grant Program	97.039	-	-	151,505.00	(151,505.00)
Total U.S. Department of Homeland Security		$ -	$ -	$ 151,505.00	$ (151,505.00)
U.S. Department of Agriculture					
Passed through the Kansas Department of Education:					
Federal School Food Service - Administrative Expense	10.560	-	400.00	400.00	-
Total U.S. Department of Agriculture		$ -	$ 400.00	$ 400.00	$ -
TOTAL FEDERAL AWARDS		$ (242,056.16)	$ 3,794,070.32	$ 3,899,190.21	$ (347,176.05)

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE NOTES TO THE FINANCIAL STATEMENT ARE AN INTEGRAL PART OF THIS SCHEDULE.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS

Notes to the 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 is presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Cash disbursements are recognized when the cash balance of a fund is decreased. Expenditures include disbursements, accounts payable and encumbrances.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2012

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unqualified*

Internal control over financial reporting:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ no

Noncompliance material to financial statements noted? ____ yes __X__ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ____ yes __X__ no
- Significant deficiency(ies) identified? ____ yes __X__ no

Type of auditor's 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? __X__ yes ____ no

Identification of major program:

CFDA Numbers	Name of Federal Program or Cluster
84.363	School Leadership KAN-LEAD
84.011	Migrant Education Program Title I, Part C

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

Auditee qualified as low risk auditee? __X__ yes ____ no

SOUTHEAST KANSAS EDUCATION SERVICE CENTER
GIRARD, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2012

Section II – Financial Statement Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

School Leadership KAN-LEAD – CFDA #84.363

Finding 2012-01

Statement of Condition: The Center erred in categorizing a direct deposit for the KanLead grant, which resulted in requests of federal funds in excess of expenditures for a portion of the audit period. This is due to the misclassification causing an understatement in the fund's unencumbered cash balance which resulted in requests for funds being submitted prior to actually expending all program funds on hand.

Criteria: 34 CFR 80 requires that local government entities must minimize the time between the recipient's draw down of funds from its grant account at the Department and the time the recipient disburses those funds to payees via electronic transfer, check redemption or other means of transfer. Specifically, recipients may only draw funds to meet the immediate cash needs of the grant or cooperative agreement. Excess cash balances are funds maintained at the recipient's level in excess of immediate (usually 3 days) needs. Excess cash balances must be promptly withdrawn from the account and returned to the Department.

Questioned Costs: None were noted.

Effect of Condition: Federal funds may be unavailable for other immediate needs while sitting idle at the recipient level.

Cause of Condition: The cause appears to be an isolated error in recording grant funds received into the wrong grant revenue account. All grant receipts for all major programs audited were reviewed for cash management compliance and there was only one error noted; therefore, we do not consider this to be a systematic problem.

Recommendation: The review process for determination of grant funding needs should be transferred to a different individual who has more interaction with day to day monitoring of grant revenue and funding needs. A document should be prepared by them and approved by the CFO prior to requesting draw down requests.

Views of responsible official and planned corrective actions: Management is aware of the condition as reported in this finding. They agree to implement the aforementioned recommendation. See the corrective action plan on page 43.

Migrant Education Program Title I, Part C – CFDA #84.011

No matters reported.

SOUTHEAST KANSAS EDUCATION SERVICE CENTER

GIRARD, KANSAS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2012

There were no prior year audit findings. No prior audit findings remain unresolved.

Greenbush
Southeast Kansas Education Service Center • PO Box 189 • 947 W. 47 Highway • Girard, Kansas 66743 • P: 620-724-6281 • F: 620-724-6284 • www.greenbush.org

CORRECTIVE ACTION PLAN

RE: Finding 2012-01

We have incorporated the procedure recommendation for prevention of future non-compliance over cash management. We have transferred drawdown calculation responsibilities to the fiscal manager in accordance with the recommendation. By doing so, another review layer was implemented as outlined in the recommendation. All recommendations identified have been implemented prior to this writing.

Sincerely,

John Staton, CFO
Southeast Kansas Education Service Center