

**SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
INTERLOCAL SCHOOL DISTRICT NO. 629**

**FINANCIAL STATEMENTS
AND
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT**

June 30, 2012

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER
Interlocal School District No. 629

FINANCIAL STATEMENTS
For the Year Ended June 30, 2012

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Executive Committee
Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629
Salina, Kansas 67401

I have audited the accompanying financial statements of the individual funds of Smoky Hill Central Kansas Education Service Center as of and for the year ended June 30, 2012, which collectively comprise the basic financial statements of the Interlocal's primary government as listed in the table of contents. These financial statements are the responsibility of the Interlocal's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

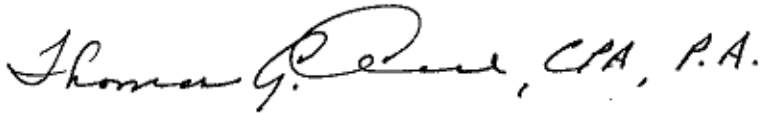
The financial statements do not include financial data for the Interlocal's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the Interlocal's primary government unless the Interlocal also issues financial statements for the financial reporting entity that include the financial data for its component unit. The Interlocal has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues, and expenses of the discretely presented component unit would have been reported as \$60,233, \$0, \$60,233, \$12,971 and \$8,337 respectively.

As described in Note I-B, the Interlocal has prepared these financial statements using accounting practices prescribed or permitted by the State of Kansas, Division of Accounts and Reports, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In my opinion, because of the effects of the matter discussed in the preceding paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Smoky Hill Central Kansas Education Service Center as of June 30, 2012 or the changes in its financial position for the year then ended.

In my opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of the individual funds of the primary government of Smoky Hill Central Kansas Education Service Center as of June 30, 2012, and its cash receipts and expenditures, for the year then ended on the basis of accounting described in Note I-B.

My audit was conducted for the purpose of forming an opinion on the financial statement. The individual fund schedules of cash receipts and expenditures, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the statutory 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

 Thomas G. Reine, CPA, P.A.

Salina, Kansas
October 31, 2012

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Statement 1

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

<u>Funds</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Outstanding Encumbrances and Payable</u>	<u>Ending Cash Balance</u>
Governmental type funds						
General funds						
General Fund	\$ 782,258	\$ 794,754	\$ 902,620	\$ 674,392	\$ 33,798	\$ 708,190
Capital Outlay	46,681	74,000	120,385	296	-	296
Professional Development	-	326,487	326,487	-	-	-
ITBS Scanning	-	3,128	3,128	-	-	-
Volume Purchasing - Software	-	16,342	16,342	-	-	-
Volume Purchasing - Hardware	-	9,644	9,644	-	-	-
Volume Purchasing	-	45,215	45,215	-	-	-
Teacher Enhancement & Retention Program	-	8,150	8,150	-	-	-
Environmental Compliance	-	26,079	26,079	-	-	-
E-Rate	-	85,866	85,866	-	-	-
PowerSchool Program	-	1,839	1,839	-	-	-
Integrated Instruction Technology Program	-	71,464	71,464	-	-	-
Information Technology Program	-	57,705	57,705	-	-	-
Distance Learning Program	-	9,104	9,104	-	-	-
Fast Forward	-	44,585	44,585	-	-	-
ALP	-	70,641	70,641	-	-	-
The Learning Center @ Dickinson Co Learning Exchan	(165)	50,136	49,971	-	165	165
The Learning Center @ Smoky Hill Education Service C	40,000	396,474	396,474	40,000	(165)	39,835
Smith County Learning Center	-	192,158	192,158	-	-	-
St. Francis Academy - Ellsworth Juvenile Detention	-	164,975	164,975	-	-	-
St. Francis Academy - Ellsworth Title I	-	64,802	64,802	-	-	-
St. Francis Academy - Salina Juvenile Detention	-	241,920	241,920	-	-	-
St. Francis Academy - Salina Title I	-	54,833	54,833	-	-	-
St. Francis Academy - Salina Title I Additional	-	6,549	6,549	-	-	-
St. Francis Academy - Ellsworth Title I Additional	-	6,393	6,393	-	-	-
The Learning Center @ Saline County Jail	-	114,231	114,231	-	-	-
Juvenile Detention Center - Salina	-	60,000	60,000	-	-	-
Tipton Community School	6,499	205,604	210,388	1,716	-	1,716
Rosetta Stone	-	31,885	31,885	-	-	-

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH - STATUTORY BASIS - CONTINUED
For the Year Ended June 30, 2012

Funds	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Payable	Ending Cash Balance
Special revenue funds						
Carl Perkins I	27	162,489	162,489	27	-	27
KELC Grant	(1,599)	8,182	7,419	(836)	-	(836)
FLAP Grant	-	118,538	118,581	(44)	-	(44)
Parents as Teachers	-	14,675	14,675	-	-	-
Title III - ESL	-	15,925	15,925	-	-	-
Title IIA - Teacher Quality	-	2,754	2,754	-	-	-
Carl Perkins Title I, Part A-R	27,287	-	27,287	-	-	-
Total Reporting Entity	\$ 900,988	\$ 3,557,526	\$ 3,742,963	\$ 715,551	\$ 33,798	\$ 749,350
Composition of cash Checking Accounts						
Sunflower Bank, N.A.						\$ 749,350

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Smoky Hill Central Kansas Education Service Center, Interlocal School District No. 629, is a municipal corporation governed by an appointed nine member executive cabinet. These financial statements present the primary government financial statements and do not include all the entities for which the Interlocal is considered to be financially accountable, as required by generally accepted accounting principles. The primary government is a legal entity and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. Component units of the Interlocal include the Smoky Hill Education Foundation. Per *Kansas Municipal Audit Guide*, the financial data for the Smoky Hill Education Foundation is not included in these financial statements as they are unaudited at June 30, 2012.

B. 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.

Smoky Hill Central Kansas Education Service Center has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the Interlocal to use the statutory basis accounting.

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

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

C. Fund Descriptions

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

The following types of funds comprise the financial activities of the Interlocal.

General Funds – To account for all unrestricted resources except those required to be accounted for in other funds.

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

D. Assets and Liabilities

1. Cash and Investments

The Interlocal did not have any investments at June 30, 2012.

2. Compensated Absences

The Interlocal's policy is to recognize the costs of compensated absences when actually paid. The Interlocal grants annual paid vacations to its full-time, regular employees. The amount of vacation to which one is entitled depends on the length of service from the anniversary date, as follows:

<u>Years of Service as of Anniversary Date</u>	<u>Annual Vacation Allowance</u>
1 through 5	10 days
5 or more	15 days

During the first six months of employment, employees may take one half-day vacation for each month employed. Thereafter, vacation may be taken at any point during the year, but may not be carried beyond the anniversary date.

Employees are required to take their earned vacations. No payments will be made in lieu of taking vacations, except for unused vacation at the time of termination of employment.

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – continued

D. Assets and Liabilities – continued

The Interlocal provides paid sick days to full-time, regular employees and part-time regular employees.

Eligible employees are granted ten sick days per calendar year. Sick days cannot be taken in less than ½ day increments and must be authorized by the Executive Director.

Sick days may be carried over from one calendar year to the next, to a total accumulation of 60 days. No payments are made for accrued, unused sick days at the end of any calendar year or in the event of termination of employment.

The procedure to be followed when absent and other important guidelines are set forth in the discussion of absenteeism and tardiness in the Employee Handbook. It is the responsibility of the employee to become familiar with these guidelines.

E. Receipts and Expenditures

1. Ad Valorem Tax Revenue

The Interlocal does not have tax authority.

2. Reimbursements

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

A legal operating budget is not required for the Interlocal or any of its special revenue funds.

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

B. Compliance with Laws and Regulations

References made herein to statutes are not intended as interpretations of law, but are offered for consideration of the Executive Director and interpretation by the legal representative of the Interlocal.

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – continued

B. Compliance with Laws and Regulations – continued

There are apparent cash basis violations (K.S.A. 10-1113) in the following listed funds. These funds record federal monies and therefore are exempt from the cash basis statute per K.S.A. 12-1664.

Management is not aware of any statutory violations for the period covered by this audit.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits

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

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

Custodial Credit Risk – Deposits - Custodial credit risk is the risk in the event of a bank failure, the Interlocal's deposits may not be returned to it. State statutes require the Interlocal'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 District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Interlocal did not have any designated "peak periods" for the current year. There was an excess in the deposit securities in the amount of \$252,105 at June 30, 2012.

At year-end the Interlocal's carrying amount of deposits was \$749,350, and the bank balance was \$804,737. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance \$250,000 was covered by FDIC insurance, \$573,855 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Interlocal's name, with \$252,105 pledging excess.

Investments

Policy – Kansas statutes authorize the Interlocal to invest in U.S. Treasury bills and notes, repurchase agreements, and the State Municipal Investment Pool. All investments must be insured, registered, or held by the Interlocal or its agent in the Interlocal's name.

The Interlocal did not have any investments at June 30, 2012.

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

III. DETAILED NOTES ON ALL FUNDS – continued

A. Deposits and Investments – continued

Credit Risk – The Interlocal has no policy regarding limiting investments based upon nationally recognized statistical ratings. Investments in U.S. Government Agencies are rated AAA by Standard & Poor's.

Interest Rate Risk – Per Kansas statutes, maturities of investments shall not exceed two years.

The Interlocal did not have any investments as of June 30, 2012.

B. Operating Leases

The Interlocal conducts a portion of its operations utilizing operating leases for vehicles and buildings. Lease terms expire at various times. Current year rental payments under operating leases were \$42,537. Minimum future rental payments under operating leases as of June 30, 2012 are as follows:

<u>June 30,</u>	<u>Vehicles</u>	<u>Buildings</u>	<u>Total</u>
2013	\$ 8,570	\$ 29,000	\$ 37,570
2014	<u>1,428</u>	<u>-</u>	<u>1,428</u>
	<u>\$ 9,998</u>	<u>\$ 29,000</u>	<u>\$ 38,998</u>

C. General Long-Term Debt

Long-term obligations consisted of the following at June 30, 2012:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
Capital Leases				
Franklin Bldg Improv.	5.15%	05/10/2004	\$ 362,474	05/10/2014

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

	<u>Balance July 1 2011</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30 2012</u>	<u>Interest Paid</u>
Franklin Bldg	\$ 128,407	\$ -	\$ 40,672	\$ 87,735	\$ 6,613
	<u>\$128,407</u>	<u>\$ -</u>	<u>\$ 40,672</u>	<u>\$ 87,735</u>	<u>\$ 6,613</u>

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

III. DETAILED NOTES ON ALL FUNDS – continued

C. General Long-Term Debt – continued

Current maturities of long-term debt and interest through maturity are as follows:

<u>June 30</u>	<u>General Obligation</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2013	\$ 42,766	\$ 4,518	\$ 47,285
2014	<u>44,969</u>	<u>2,316</u>	<u>47,285</u>
	<u>\$ 87,735</u>	<u>\$ 6,834</u>	<u>\$ 94,570</u>

Effective December 11, 2011, Banc of America Public Capital Corp., successor-in-interest by assignment from Koch Financial Corporation assigned and transferred the Lease Purchase Agreement dated May 10, 2004, to U.S. Bancorp Government Leasing and Finance, Inc.

IV. OTHER INFORMATION

A. Defined Benefit Pension Plan

Plan description. The Interlocal 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 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. The State of Kansas contributes 9.77% of covered payroll. These contribution requirements are established by KPERS and are 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.

B. Defined Contribution Pension Plan

The Interlocal has not established a defined contribution pension plan.

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

IV. OTHER INFORMATION – continued

C. Other Post Employment Benefits

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

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

D. Early Retirement Incentive Plan

The Interlocal does not have an early retirement incentive plan.

E. Flexible Benefit Plan (I.R.C. Section 125)

The Executive Committee adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the Interlocal are eligible to participate in the Plan beginning with the issuance of the first paycheck of their employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement and dependent care reimbursements.

F. Contingencies

The Interlocal receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the Interlocal at June 30, 2012.

G. Risk Management

The Interlocal 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 Interlocal carries commercial insurance. Insurance claims for the preceding three years have not exceeded insurance coverage.

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012**

IV. OTHER INFORMATION – continued

H. Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Capital Outlay	K.S.A. 72-6428	<u>\$ 62,000</u>

I. Related Party Transactions

The Smoky Hill Education Foundation is a component unit of the Interlocal. The Foundation is a not-for-profit organization formed for the education purposes of funding education grants to educators of the Interlocal's member districts. During the year ended June 30, 2012, there were no transactions between the Interlocal and the Smoky Hill Education Foundation.

J. Subsequent Events

The Interlocal has evaluated subsequent events through October 31, 2012, the date the financial statements were available to be issued. No significant subsequent events were noted.

SUPPLEMENTAL INFORMATION

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 1

GENERAL FUNDS
GENERAL FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES, ACTUAL AND BUDGET - STATUTORY BASIS
For the Year Ended June 30, 2012

	Actual	Budget	Variance Favorable (Unfavorable)
Cash receipts			
Alternative education programs	\$ 288,948	\$ 400,000	\$ (111,052)
Annual assessments	117,400	150,000	(32,600)
Associate membership	22,580	-	22,580
Character Education Partnership	33,251	-	33,251
Consultant fees	128,734	200,000	(71,266)
Crisis Intervention	6,800	8,000	(1,200)
Driver's education program	22,500	-	22,500
Environmental Compliance	12,615	-	12,615
E-Rate refund	17,334	-	17,334
Grant administration	14,105	10,000	4,105
Indirect cost revenue	17,037	-	17,037
Interest income	378	1,000	(622)
ITBS Scanning	3,101	-	3,101
Miscellaneous income	66,781	85,000	(18,219)
Other services income	24,223	20,000	4,223
Program revenue	-	60,000	(60,000)
StarLab	600	800	(200)
Volume Purchasing	18,368	-	18,368
Total Cash Receipts	\$ 794,754	\$ 934,800	\$ (140,046)

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 1

**GENERAL FUNDS (CONT'D)
GENERAL FUND**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES, ACTUAL AND BUDGET - STATUTORY BASIS
For the Year Ended June 30, 2012**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures			
Administrative, board and staff expense	\$ 2,340	\$ 2,000	\$ (340)
Consultants	759	-	(759)
Equipment	1,029	20,000	18,971
Fixed costs - COBRA paid insurance	652	-	(652)
Fixed costs - Employer paid insurance	57,943	49,000	(8,943)
Fixed costs - Payroll expenses	40,969	49,104	8,135
General program fees	16,112	-	(16,112)
Insurance	29,544	25,000	(4,544)
Legal and accounting	15,114	14,000	(1,114)
Occupancy costs	79,111	90,000	10,889
Office expense	17,314	22,500	5,186
Other expenses	65,855	48,832	(17,023)
Salaries	486,449	432,697	(53,752)
Summer driver's education program	11,831	-	(11,831)
Training	228	-	(228)
Travel	15,369	31,899	16,530
Operating transfers	<u>62,000</u>	<u>50,000</u>	<u>(12,000)</u>
 Total Expenditures	 <u>902,620</u>	 <u>\$ 835,032</u>	 <u>\$ (67,588)</u>
 Receipts Over (Under) Expenditures	 (107,866)		
 Unencumbered Cash, Beginning	 <u>782,258</u>		
 Unencumbered Cash, Ending	 <u>\$ 674,392</u>		

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
CAPITAL OUTLAY FUND

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Rent income	\$ 12,000
Transfer from General Fund	<u>62,000</u>
Total Cash Receipts	<u>74,000</u>
Expenditures	
Debt service - Principal	40,672
Debt service - Interest	6,613
Remodeling and repair	<u>73,100</u>
Total Expenditures	<u>120,385</u>
Receipts Over (Under) Expenditures	(46,385)
Unencumbered Cash, Beginning	<u>46,681</u>
Unencumbered Cash, Ending	<u>\$ 296</u>

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 2

**GENERAL FUNDS
PROFESSIONAL DEVELOPMENT**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012**

	Actual
Cash receipts	
Consultant fees	\$ 33,300
District on assistance consulting	33,000
Friends University Graduate Credit	33,300
General program fees	18,277
KELPA	2,879
McRel revenue	23,000
Miscellaneous income	295
MTSS revenue	29,484
Smoky Hill Adventure program	13,717
Travel revenue	8,163
Workshop fees	131,072
	<hr/>
Total Cash Receipts	326,487
	<hr/>
Expenditures	
Advertising	2,477
Consultants	15,571
Copier	11,861
Fixed costs - Payroll expenses	24,491
Friends University Graduate Credit	29,862
McRel expenses	2,651
Miscellaneous expense	9,004
MTSS expenses	34,711
Occupancy expenses	-
Postage	1,984
Salaries	145,758
Smoky Hill Adventure program	1,084
Special event expenses	4,369
Supplies	3,336
Training	460
Travel	20,774
Workshop supplies	18,096
	<hr/>
Total Expenditures	326,487
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<hr/> -
Unencumbered Cash, Ending	<hr/> \$ - <hr/>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ITBS SCANNING

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Scanning revenue	<u>\$ 3,128</u>
Expenditures	
General program fees	3,101
Travel	<u>27</u>
Total Expenditures	<u>3,128</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

GENERAL FUNDS
VOLUME PURCHASING - SOFTWARE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Advertising reimbursement	\$ 674
LanSchool Technologies	114
Learn 360 district subscriptions	14,355
Return from CSI	-
Return from e-Academy	167
SOCS commission	<u>1,032</u>
 Total Cash Receipts	 <u>16,342</u>
 Expenditures	
General program fees	10,590
Learn 360 subscriptions	<u>5,752</u>
 Total Expenditures	 <u>16,342</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
VOLUME PURCHASING - HARDWARE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Return from CSI - hardware	<u>\$ 9,644</u>
Total Cash Receipts	<u>9,644</u>
Expenditures	
General program fees	<u>9,644</u>
Total Expenditures	<u>9,644</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
VOLUME PURCHASING

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
General program fees	\$ 1,866
Volume purchasing district administrative fee	5,168
Volume purchasing vendor administrative fee	<u>38,181</u>
 Total Cash Receipts	 <u>45,215</u>
Expenditures	
eSchool Mail bid award fees	12,751
Fixed costs - Payroll expenses	2,626
Salaries	27,835
Travel	44
Volume purchasing fees to ESC	<u>1,959</u>
 Total Expenditures	 <u>45,215</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
TEACHER ENHANCEMENT & RETENTION PROGRAM

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
BTMT - year one program	<u>\$ 8,150</u>
Total Cash Receipts	<u>8,150</u>
Expenditures	
General program fees	8,031
Travel	<u>119</u>
Total Expenditures	<u>8,150</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ENVIRONMENTAL COMPLIANCE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash Receipts	
Memberships	\$ 17,000
Other income	618
Workshop fees	<u>8,461</u>
Total Cash Receipts	<u>26,079</u>
Expenditures	
Curriculum	-
Fixed costs - Payroll expenses	750
General program fees	12,615
Other expenses	36
Salaries	8,952
Supplies and materials	2,429
Training	497
Travel	<u>800</u>
Total Expenditures	<u>26,079</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
E-RATE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
General program fees	\$ 14,835
Program revenue	<u>71,031</u>
 Total Cash Receipts	 <u>85,866</u>
 Expenditures	
Fixed costs - Payroll expenses	9,047
Postage	81
Refund E-Rate not used	1,938
Salaries	73,249
Supplies and materials	335
Travel	<u>1,217</u>
 Total Expenditures	 <u>85,866</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
POWERSCHOOL PROGRAM

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
In-House workshops	\$ 80
PowerSchool consultant services	331
PowerSchool user's group	1,265
Travel revenue	<u>163</u>
Total Cash Receipts	<u>1,839</u>
Expenditures	
Copier	23
General program fees	1,527
Training	130
Travel	<u>160</u>
Total Expenditures	<u>1,839</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
INTEGRATED INSTRUCTIONAL TECHNOLOGY PROGRAM

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
General program fees	\$ 20,525
Other income	100
Technology Cadre	3,510
Travel revenue	5,126
Workshop fees	42,203
	<hr/>
Total Cash Receipts	71,464
	<hr/>
Expenditures	
Equipment	238
Fixed costs - Payroll expenses	4,865
Salaries	62,339
Supplies/materials	581
Training	192
Travel	3,249
	<hr/>
Total Expenditures	71,464
	<hr/>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
	<hr/>
Unencumbered Cash, Ending	\$ -
	<hr/>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
INFORMATION TECHNOLOGY PROGRAM

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Consultant fees	\$ 35,490
General program fees	5,735
Other services income	80
Tech services - Hill City	11,375
Travel revenue - Hill City	<u>5,025</u>
 Total Cash Receipts	 <u>57,705</u>
 Expenditures	
Consultant - Jerry Butler	436
Fixed costs - Payroll expenses	6,858
Salaries	48,654
Supplies	5
Travel	<u>1,752</u>
 Total Expenditures	 <u>57,705</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
DISTANCE LEARNING PROGRAM

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Distance learning revenue	<u>\$ 9,104</u>
Total Cash Receipts	<u>9,104</u>
Expenditures	
General program fees	8,933
Memberships	25
Supplies	112
Travel	<u>34</u>
Total Expenditures	<u>9,104</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
FAST FORWARD

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Consultant fees	\$ 3,105
FFWD Annual Progress Tracker & Updates	25,150
Other fees	702
Software licensing fees	13,578
Training fees	<u>2,050</u>
Total Cash Receipts	<u>44,585</u>
Expenditures	
Annual progress fee	26,650
Consultant	7,990
Other expenses	62
General program fees	4,336
Software	4,650
Supplies	112
Travel	<u>785</u>
Total Expenditures	<u>44,585</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ALP

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
District FTE flow through	\$ 70,416
Registration and course fees	<u>225</u>
 Total Cash Receipts	 <u>70,641</u>
 Expenditures	
Advertising	121
Consultants	3,000
Curriculum	1,167
Fixed costs - Payroll expenses	3,697
Insurance	500
Internet access	6,829
General program fees	15,684
Other administrative services	4,000
Salaries	26,170
Software	6,000
Student training expense	70
Supplies	54
Technical services	3,000
Training	110
Travel	<u>240</u>
 Total Expenditures	 <u>70,641</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
THE LEARNING CENTER @ DICKINSON COUNTY LEARNING EXCHANGE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
District FTE flow through	\$ 48,900
Registration and course fees	1,226
Other income	<u>10</u>
Total Cash Receipts	<u>50,136</u>
Expenditures	
Advertising	126
Fixed costs - Payroll expenses	2,809
General program fees	18,740
Salaries	25,580
Software	2,000
Supplies	25
Training	630
Travel	<u>62</u>
Total Expenditures	<u>49,971</u>
Receipts Over (Under) Expenditures	165
Unencumbered Cash, Beginning	<u>(165)</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 2

**GENERAL FUNDS
THE LEARNING CENTER @ SMOKY HILL EDUCATION SERVICE CENTER**

**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012**

	<u>Actual</u>
Cash receipts	
Achieve3000 classes	\$ 19,860
District FTE flow through	306,955
Registration and course fees	12,670
Other income	14
Other services	6,875
Plato classes	<u>50,100</u>
Total Cash Receipts	<u>396,474</u>
Expenditures	
Accounting services	1,500
Advertising	12,167
Consultants	6,000
Copier	610
Curriculum	2,800
ELL advertising	90
Fixed costs - Payroll expenses	31,164
FTE Audit adjustment	391
General program fees	59,220
Insurance	3,000
Internet access	14,408
Other administrative services	12,000
Other expense	667
Other office expense	187
Postage	100
Rent	12,000
Repairs	327
Salaries	171,127
Software	58,583
Student expense	369
Supplies and materials	1,399
Technical services	6,000
Telephone	118
Training	974
Travel	<u>1,273</u>
Total Expenditures	<u>396,474</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>40,000</u>
Unencumbered Cash, Ending	<u><u>\$ 40,000</u></u>

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 2

GENERAL FUNDS
SMITH COUNTY LEARNING CENTER

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
District FTE flow through	\$ 191,297
Registration and course fees	<u>861</u>
 Total Cash Receipts	 <u>192,158</u>
 Expenditures	
Accounting services	684
Consultants	6,000
Copier	275
Curriculum	1,500
Fixed costs - Payroll expenses	9,287
Insurance	1,000
Internet access	9,593
General program fees	81,235
Other administrative services	8,000
Other expenses	294
Other office expenses	386
Postage	76
Rent	6,000
Repairs	509
Salaries	43,010
Software	12,040
Supplies and materials	581
Technical services	6,000
Telephone	313
Travel	5,221
Utilities	<u>153</u>
 Total Expenditures	 <u>192,158</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - ELLSWORTH JUVENILE DETENTION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
State aid	
Special Education services aid (CAT AID)	\$ 28,895
Unified School District No. 327 FTE flow through	<u>136,080</u>
 Total Cash Receipts	 <u>164,975</u>
 Expenditures	
Consultants	4,000
Copier	326
Fixed costs - Payroll expenses	8,797
Indirect costs	4,425
Internet access	3,573
Other administrative services	9,500
Other expenses	34,743
Postage	39
Repairs	441
Salaries	59,808
Software	9,300
SPED Services	23,861
Supplies	217
Technical services	4,000
Telephone	475
Travel	<u>1,470</u>
 Total Expenditures	 <u>164,975</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - ELLSWORTH TITLE I

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Unified School District No. 327 FTE flow through	<u>\$ 64,802</u>
Expenditures	
Consultants	4,000
Curriculum	7,565
Fixed costs - Payroll expenses	5,193
Indirect costs	2,267
Other administrative services	8,497
Salaries	31,280
Supplies and materials	2,000
Technical services	<u>4,000</u>
Total Expenditures	<u>64,802</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - SALINA JUVENILE DETENTION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Unified School District No. 305 FTE flow through	<u>\$ 241,920</u>
Total Cash Receipts	<u>241,920</u>
Expenditures	
Equipment	
Fixed costs - Payroll expenses	9,225
Indirect costs	8,426
Internet access	4,630
Other administrative services	7,800
Other expenses	45,491
Salaries	85,152
Software	5,533
SPED services	75,104
Supplies	304
Training	200
Travel	<u>55</u>
Total Expenditures	<u>241,920</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - SALINA TITLE I

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Unified School District No. 305 Title I flow through	<u>\$ 54,833</u>
 Total Cash Receipts	 <u>54,833</u>
 Expenditures	
Consultants	2,500
Copier	300
Curriculum	2,500
Fixed costs - Payroll expenses	5,569
Indirect costs	1,919
Other administrative services	3,000
Salaries	35,560
Supplies	985
Technical services	<u>2,500</u>
 Total Expenditures	 <u>54,833</u>
 Receipts Over (Under) Expenditures	 -
 Unencumbered Cash, Beginning	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - SALINA TITLE I ADDITIONAL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
USD No. 305 Title I flow through - additional funds	<u>\$ 6,549</u>
Expenditures	
Curriculum	6,000
Training	<u>549</u>
Total Expenditures	<u>6,549</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ST. FRANCIS ACADEMY - ELLSWORTH TITLE I ADDITIONAL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
USD No. 327 Title I flow through - additional funds	<u>\$ 6,393</u>
Expenditures	
Curriculum	6,000
Training	<u>393</u>
Total Expenditures	<u>6,393</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
THE LEARNING CENTER @ SALINE COUNTY JAIL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Unified School District No. 305 FTE flow through	<u>\$ 114,231</u>
Expenditures	
Consultants	6,000
Fixed costs - Payroll expenses	7,018
Insurance	1,000
Internet access	462
Other administrative services	6,000
Other expenses	14,519
Salaries	68,916
Software	4,000
Supplies	74
Technical services	6,000
Training	185
Travel	<u>57</u>
Total Expenditures	<u>114,231</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
JUVENILE DETENTION CENTER - SALINA

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Unified School District No. 305 - JDC	<u>\$ 60,000</u>
Expenditures	
Fixed costs - Payroll expenses	5,625
Other expense	19,495
Salaries	34,680
Training	<u>200</u>
Total Expenditures	<u>60,000</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
TIPTON COMMUNITY SCHOOL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Other income - salary reimbursement	\$ 25,317
Unified School District No. 272 FTE flow through	<u>180,287</u>
 Total Cash Receipts	 <u>205,604</u>
 Expenditures	
Consultants	3,000
Copier	874
Curriculum	3,715
Fixed costs - Payroll expenses	23,640
Insurance	600
Internet access	19
Other administrative services	12,000
Other office expense	72
Postage	126
Repairs	56
Salaries	159,000
Student expenses	781
Supplies and materials	2,032
Technical services	3,000
Telephone	535
Training	350
Travel	<u>588</u>
 Total Expenditures	 <u>210,388</u>
 Receipts Over (Under) Expenditures	 (4,783)
 Unencumbered Cash, Beginning	 <u>6,499</u>
 Unencumbered Cash, Ending	 <u>\$ 1,716</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 2

GENERAL FUNDS
ROSETTA STONE

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Foreign language class	\$ 160
License ticket revenue	<u>31,725</u>
Total Cash Receipts	<u>31,885</u>
Expenditures	
General program fees	12,635
Software tickets	<u>19,250</u>
Total Expenditures	<u>31,885</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
CARL PERKINS I

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Federal aid	
Vocational Education - Basic Grants to States	\$ 154,450
Transfer	<u>8,039</u>
Total Cash Receipts	<u>162,489</u>
Expenditures	
Equipment	47,437
Fixed costs - Payroll expenses	3,115
Memberships	2,207
Other administrative services	8,121
Registration fees	10,814
Resources	15,418
Salaries	37,159
Software	9,314
Substitutes	4,778
Travel	<u>24,126</u>
Total Expenditures	<u>162,489</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>27</u>
Unencumbered Cash, Ending	<u>\$ 27</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
KELC GRANT

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
State Aid	
KELC Grant Funds	\$ 7,435
Unified School District No. 307 match	<u>747</u>
Total Cash Receipts	<u>8,182</u>
Expenditures	
Fixed costs - Payroll expenses	440
Salaries	4,684
Supplies/materials	1,728
Travel	<u>567</u>
Total Expenditures	<u>7,419</u>
Receipts Over (Under) Expenditures	763
Unencumbered Cash, Beginning	<u>(1,599)</u>
Unencumbered Cash, Ending	<u>\$ (836)</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
FLAP GRANT

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Federal aid	
Foreign Languages Assistance Program	<u>\$ 118,538</u>
Expenditures	
Curriculum	12,075
Fixed costs - Payroll expenses	3,370
Marketing consultant	18,000
Other administrative services	5,665
Other expenses	560
Salaries	72,500
Supplies	2,233
Travel	<u>4,179</u>
Total Expenditures	<u>118,581</u>
Receipts Over (Under) Expenditures	(44)
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ (44)</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
PARENTS AS TEACHERS

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
State aid	
Parent Education Program	\$ 8,894
Unified School District No. 307 match	<u>5,781</u>
Total Cash Receipts	<u>14,675</u>
Expenditures	
Consultants	30
Copier	50
Fixed costs - Payroll expenses	843
Postage	100
Salaries	9,360
Supplies and materials	3,241
Training	300
Travel	<u>751</u>
Total Expenditures	<u>14,675</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
TITLE III - ESL

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Federal Aid	
Title III - ESL	<u>\$ 15,925</u>
Expenditures	
Other administrative services	319
Other purchased services	12,993
Supplies and materials	<u>2,614</u>
Total Expenditures	<u>15,925</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
TITLE IIA - TEACHER QUALITY

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Federal Aid	
Title IIA - teacher quality	<u>\$ 2,754</u>
Expenditures	
Purchased services	<u>2,754</u>
Total Expenditures	<u>2,754</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 3

SPECIAL REVENUE FUNDS
CARL PERKINS TITLE I, PART A-R

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - STATUTORY BASIS
For the Year Ended June 30, 2012

	<u>Actual</u>
Cash receipts	
Federal Aid	
Carl Perkins Title I, Part A-R	<u>\$ -</u>
Expenditures	
Other expenses	11,623
Professional development	4,917
Travel	<u>10,747</u>
Total Expenditures	<u>27,287</u>
Receipts Over (Under) Expenditures	(27,287)
Unencumbered Cash, Beginning	<u>27,287</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>

**Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629**

Schedule 4

**SCHEDULE OF CHANGES IN LONG TERM DEBT - STATUTORY BASIS
For the Year Ended June 30, 2012**

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Expense</u>
Capital Leases Franklin Bldg. Improvement	5.15%	05/10/04	\$ 362,474	05/10/14	\$ 128,407	\$ -	\$ 40,672	\$ (40,672)	\$ 87,735	\$ 6,613
Total Indebtedness			<u>362,474</u>		<u>128,407</u>	-	<u>40,672</u>	<u>(40,672)</u>	<u>87,735</u>	<u>6,613</u>
Total Long-Term Debt			<u>\$ 362,474</u>		<u>\$ 128,407</u>	-	<u>\$ 40,672</u>	<u>\$ (40,672)</u>	<u>\$ 87,735</u>	<u>\$ 6,613</u>

Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Schedule 5

SCHEDULE OF MATURITY OF LONG TERM DEBT - STATUTORY BASIS
For the Year Ended June 30, 2012

	2013	2014	Total
Principal Capital Leases	\$ 42,766 \$	44,969 \$	87,735
Interest Capital Leases	4,518	2,316	6,834
Total Principal and Interest	\$ 47,284 \$	47,285 \$	94,569