

**UNIFIED SCHOOL DISTRICT NUMBER 306
GYPSUM, KANSAS**

FINANCIAL STATEMENTS

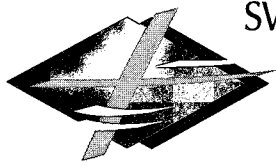
FISCAL YEAR ENDED JUNE 30, 2012

**Unified School District Number 306
Gypsum, Kansas**

Fiscal Year Ended June 30, 2012

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 306
Gypsum, Kansas 67448

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District Number 306, Gypsum, Kansas, as of and for the year ended June 30, 2012. This financial statement is the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial 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 more fully in Note 1, the District has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with cash basis and budget laws of the State of Kansas which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial 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 the District as of June 30, 2012, or the changes in its financial position for the year then ended.

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

Our audit was conducted for the purpose of forming an opinion on the June 30, 2012 financial statement as a whole. The summary of expenditures—actual and budget, individual fund schedules of cash receipts and expenditures, agency funds—schedule of cash receipts and cash disbursements, and district activity funds—schedule of cash receipts and cash disbursements (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the June 30, 2012 financial statement. Such information is the responsibility of management and the June 30, 2012 supplementary information was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement. The June 30, 2012 information has been

subjected to the auditing procedures applied in the audit of the June 30, 2012 financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the June 30, 2012 financial statement or to the June 30, 2012 financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the June 30, 2012 financial statement as a whole.

Swindoll, Janzen, Hawk & Loyd, LLC

Certified Public Accountants

August 28, 2012

Unified School District Number 306
Gypsum, Kansas

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

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS:						
GENERAL OPERATING FUNDS						
General	\$ 93,647	\$ 5,104,509	\$ 5,104,508	\$ 1	\$ 158,397	\$ 158,398
Supplemental General		1,484,317	1,482,850	95,114	-	95,114
SPECIAL REVENUE FUNDS						
At Risk (K-12)	802	213,940	213,157	1,585	2,995	4,580
Capital Outlay	848,050	325,099	329,309	843,840	20,783	864,623
Driver Training	27,829	5,457	20,522	12,764	-	12,764
Food Service	66,716	392,666	392,633	66,749	-	66,749
Parent Education	19,013	48,755	55,638	12,130	5,468	17,598
Professional Development	26,611	50,000	25,104	51,507	1,800	53,307
Special Education	408,205	901,531	881,730	428,006	-	428,006
Vocational Education	-	107,729	107,729	-	-	-
KPERS Special Retirement Contribution	-	423,813	423,813	-	-	-
Contingency Reserve	489,503	8,967	-	498,470	-	498,470
Title I	-	46,917	-	-	-	-
Title II-A	-	15,114	-	-	-	-
Bal-A-Vis-X	419	-	-	419	-	419
KPATA/KELC	(3,696)	19,426	18,304	(2,574)	-	(2,574)
School Projects	7,269	6,471	6,262	7,478	-	7,478
Gate Receipts	10,966	65,461	63,747	12,680	-	12,680
Total	\$ 1,995,334	\$ 9,220,172	\$ 9,187,337	\$ 2,028,169	\$ 189,443	\$ 2,217,612

COMPOSITION OF CASH:

First Bank - Savings	\$ 56,587
First Bank - Certificate of Deposits	379,800
Central National Bank - Reserve Account	1,736,788
Central National Bank - Payroll	(274,294)
Central National Bank - Checking	296,165
Central National Bank - Ebay	508
Petty Cash - District Office	900
Central National Bank - Jr/Sr Activity Account	96,301
Central National Bank - Jr/Sr Petty Cash	500
Central National Bank - Elementary	3,354
First Bank - Jr/Sr Activity Account	23,362
Total Cash	2,319,971
Agency Funds per Statement 4	(102,359)
Total (Excluding Agency Funds)	\$ 2,217,612

STATEMENT 1

UNIFIED SCHOOL DISTRICT NUMBER 306

GYPSUM, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

FISCAL YEAR ENDED JUNE 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting Entity

Unified School District Number 306 is a municipal corporation governed by an elected seven-member board. These financial statements present Unified School District Number 306 (the primary government). There were no component units in the year ended June 30, 2012.

(b) Basis of Presentation - Fund Accounting

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly reflected as offset by the reimbursements. Expenditures for the year ended June 30, 2012, in the amount of \$148,157 are classified as reimbursed expenses in the General Fund. These expenditures are for general purposes and are exempt from the budget law under K.S.A. 72-5390.

GOVERNMENTAL FUND TYPES

General Fund - The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Special Revenue Funds - Special Revenue Funds are used to account for the collection and disbursement of monies earmarked for a special purpose.

Debt Service Fund - Debt Service Funds are used to account for the servicing of general long-term debt such as general obligation bonds.

Capital Project Funds - Capital Project Funds are used to account for the source of funds and the use of those funds to be expended on the particular capital project.

FIDUCIARY FUND TYPES

This fund type accounts for assets held by the District as a trustee or agent for others and therefore cannot be used to support the District's own programs.

Private Purpose Trust Funds - These funds are used to report all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Permanent Fund - This fund is used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for the purposes that support the District's programs, that is, for the benefit of the District or its patrons.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

(d) Departure from Accounting Principles Generally Accepted in the United States of America

The basis of accounting described above results in a financial statement presentation, which shows cash receipts, cash disbursements, 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 municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

(e) Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Revenue Funds (unless specifically exempted by statute) and Debt Service Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

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

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

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

A legal operating budget is not required for Fiduciary and Permanent Funds, Capital Project Funds and the following Special Revenue Funds: Contingency Reserve, Title I, Title II-A, BAL-A-VIS-X Grant, KPATA/KELC, Gate Receipts, and School Projects.

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

2. DEPOSITS AND INVESTMENTS

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

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

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. At June 30, 2012, the District held no investments.

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

(a) Deposits

At year end the carrying amount of the District's cash and certificates of deposit was \$2,319,971. The bank balance was held by two banks resulting in a concentration of credit risk. The bank balance was \$2,661,445. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$500,000 was covered by F.D.I.C. insurance and \$2,161,445 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the District's name under joint custody arrangements. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party agreement signed by all three parties: the District, the pledging bank, and the independent third-party bank holding the pledged securities.

(b) Investments

Kansas Statutes authorize the District to invest in the U.S. Treasury bills and notes, repurchase agreements, and the State Municipal Investment Pool. The District held no investments at year end.

3. INTERFUND TRANSACTIONS

Operating transfers were as follows:

From	To	Authority	Statutory Amount
General	Capital Outlay	K.S.A. 72-6428	\$ 96,809
General	Food Service	K.S.A. 72-6428	17,718
General	Professional Development	K.S.A. 72-6428	16,000
General	Parent Education	K.S.A. 72-6428	15,000
General	Special Education	K.S.A. 72-6428	644,876
General	Vocational Education	K.S.A. 72-6428	45,729
General	Contingency Reserve	K.S.A. 72-6428	8,967
General	At Risk (K-12)	K.S.A. 72-6428	55,265
Supplemental General	Professional Development	K.S.A. 72-6433	34,000
Supplemental General	Special Education	K.S.A. 72-6433	256,655
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	158,000
Supplemental General	Vocational Education	K.S.A. 72-6433	62,000
Driver Training	General	K.S.A. 72-6429	14,000

4. LEAVE POLICIES

Certified employees shall be given ten discretionary days per year, regardless of the number of years employed. Should employment end mid-contract, days will be prorated at 1.11 days per month for nine month employees and determined accordingly for certified employees on extended contracts. Any unused discretionary days may accumulate as sick leave days for each employee.

The first ten days of leave for any employee per year will be deducted from the current year discretionary days. After all discretionary days have been used, an employee may then use their accumulated sick leave days for the following reasons: Employee's own illness, death and illness of spouse, children, siblings, parents, in-laws, grandparents, grandchildren, aunts, and uncles, special Appeal to the administration for approval (leave for death and illness of friends of employee). 1/186 of the teacher's salary will be deducted for absences exceeding the teacher's available leave. The leave policy shall apply to maternity cases.

Sick Leave Days can be accumulated up to 80 Days. A year-end balance exceeding 80 days will be reimbursed at a rate of \$35 / day.

Classified employees are allowed two days of personal leave per year, accumulative to six days. One personal day may be taken adjacent to a scheduled holiday. Employees who choose not to use personal days will receive pay for personal days that will be lost, based on the daily rate of pay times days lost. Employees who do not use sick days will receive pay for sick days that will be lost. Payment for unused sick leave, those beyond 90, will be made with the first paycheck of the succeeding year's contract and will be computed at a rate of \$25.00 per day. Employees eligible for and exercising a retirement option in the Kansas Public Employees Retirement System (KPERS) will be paid for all unused sick leave days. This payment will be based on a rate of \$25 per day lost. Payment for unused sick leave will be made with the final payment of the contract.

Classified employees are allowed time off because of the death of a family member, a friend, or an acquaintance. Such leave may not exceed five days per family member or one day for a friend, unless approved by the Superintendent. Such leave is subtracted from sick leave.

Four 12 month employees specifically are allowed vacation carry-over.

5. FAITHFUL SERVICE

All full-time employees, except bus drivers, of the District are eligible to earn faithful service benefits once the employee has 20 or more years of service with the District. Eligible employees earn benefits equal to one day for each year of service up to a maximum of 30 days, determined by the formula in effect. The benefit is paid to the employee in the year of retirement. The District has computed the unfunded accumulated faithful service costs as of June 30, 2012, to be \$154,755.

6. EARLY RETIREMENT INCENTIVE

The District provides an early retirement program for certain eligible employees. Those eligible under this program may receive benefits for up to 5 years.

Payments to retired employees under these plans were \$46,411 for the year ended June 30, 2012.

7. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
Capital Leases:										
Bus	3.50%	10-05-10	69,659	11-30-13	\$ 49,855	\$ -	\$ 31,322	\$ (31,322)	\$ 18,533	\$ 2,396
Energy Equipment	2.69%	04-22-09	1,101,073	01-15-22	1,054,816	-	113,403	(113,403)	941,413	67,301
Total Capital Leases					1,104,671	-	144,725	(144,725)	959,946	69,697
Compensated Absences	N/A	N/A	N/A	N/A	-	21,145	-	21,145	21,145	-
Total Long-Term Debt					\$ 1,104,671	\$ 21,145	\$ 144,725	\$ (123,580)	\$ 981,091	\$ 69,697

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

	Year						
	2013	2014	2015	2016	2017	2018-2022	Total
Principal:							
Capital Lease - Bus	\$ 18,533	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,533
Capital Lease - Energy Equipment	43,817	89,410	91,831	94,318	96,873	525,164	941,413
Total Principal	62,350	89,410	91,831	94,318	96,873	525,164	959,946
Interest:							
Capital Lease - Bus	2	-	-	-	-	-	2
Capital Lease - Energy Equipment	12,662	23,548	21,127	18,640	16,086	40,628	132,691
Total Interest	12,664	23,548	21,127	18,640	16,086	40,628	132,693
Total Principal and Interest	\$ 75,014	\$ 112,958	\$ 112,958	\$ 112,958	\$ 112,959	\$ 565,792	\$ 1,092,639

8. PENSION COSTS AND EMPLOYEE BENEFITS

Defined Benefit Pension Plan

Plan Description: The District contributes to 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 Avenue, 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. For fiscal year 2012, the State of Kansas contributed 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 as of June 30, 2012; \$188,864,352 received as of June 30, 2011, (with the remaining balance due from the state of \$64,969,692, received by July 12, 2011), and \$140,318,394 received as of June 30, 2010, (with the remaining balance due from the state of \$108,149,792, received by July 9, 2010), respectively, equal to the statutory required contributions for each year.

9. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of August 28, 2012, grant expenditures have not been audited, but the District believes that any disallowed expenditures or overpayments, if any, will not have a material effect on the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operation the District is a party to various claims, legal actions and complaints. It is the opinion of the District's management and legal counsel that these matters are not anticipated to have a material impact on the District.

The District is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2011 to 2012, and there were no settlements that exceeded insurance coverage in the past three years.

10. OTHER POST EMPLOYMENT BENEFITS

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

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

11. RESTATEMENT OF BEGINNING BALANCES

Due to a technical amendment to the 2011 Kansas Municipal Audit Guide, which governs the format and accounting for this financial statement, beginning unencumbered balances have been restated from (\$182,570) to \$1 in the General Fund and from \$40,386 to \$54,427 in the Supplemental General Fund. These changes reflect the change in policy of the Kansas Municipal Audit Guide as to when the final State Aid payments are posted. The previous policy dictated that the payment received in the July of the subsequent fiscal year be posted in the subsequent fiscal year. The technical amendment for the statutory statements now states that the payment should be posted in the prior fiscal year. The balances have been adjusted for this change in policy.

12. SUBSEQUENT EVENT

Management has evaluated the effects on the financial statements of subsequent events occurring through August 28, 2012, which is the date at which the financial statements were available to be issued.

**UNIFIED SCHOOL DISTRICT NUMBER 306
GYPSUM, KANSAS**

OTHER SUPPLEMENTAL INFORMATION

FISCAL YEAR ENDED JUNE 30, 2012

Unified School District Number 306
Gypsum, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

(Budgeted Funds Only)

For the Year Ended June 30, 2012

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total for Budget Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
GOVERNMENTAL TYPE FUNDS:						
GENERAL OPERATING FUNDS						
General	\$ 4,984,700	\$ -	\$ 148,157	\$ 5,132,857	\$ 5,104,508	\$ 28,349
Supplemental General	1,482,850	-	-	1,482,850	1,482,850	-
SPECIAL REVENUE FUNDS						
At Risk (K-12)	220,802	-	-	220,802	213,157	7,645
Capital Outlay	800,589	-	-	800,589	329,309	471,280
Driver Training	29,901	-	-	29,901	20,522	9,379
Food Service	405,485	-	-	405,485	392,633	12,852
Parent Education	57,750	-	-	57,750	55,638	2,112
Professional Development	50,611	-	-	50,611	25,104	25,507
Special Education	943,565	-	-	943,565	881,730	61,835
Vocational Education	150,000	-	-	150,000	107,729	42,271
KPERS Special Retirement Contribution	480,976	-	-	480,976	423,813	57,163
TOTALS	\$ 9,607,229	\$ -	\$ 148,157	\$ 9,755,386	\$ 9,036,993	\$ 718,393

SCHEDULE 1

**Unified School District Number 306
Gypsum, Kansas**

GENERAL

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property			
Prior year	\$ 57,651	\$ 80,487	\$ (22,836)
Current year	1,157,148	1,074,644	82,504
Delinquent tax	11,753	4,087	7,666
Mineral production tax	1,976	-	1,976
State aid	3,066,658	3,138,258	(71,600)
Federal aid - Education Jobs	2,290	-	2,290
Special education state aid	644,876	673,224	(28,348)
Authorized transfers	14,000	14,000	-
Miscellaneous reimbursements	148,157	-	148,157
Total Cash Receipts	<u>5,104,509</u>	<u>\$ 4,984,700</u>	<u>\$ 119,809</u>
Expenditures:			
Instruction -			
Certified salaries	1,561,411	\$ 1,709,488	\$ 148,077
Certified salaries -Education Jobs	2,290	-	(2,290)
Non-certified salaries	178,209	161,999	(16,210)
Insurance	97,914	93,204	(4,710)
Social Security	193,999	194,003	4
Other employee benefits	13,955	13,044	(911)
Teaching supplies	91,268	65,880	(25,388)
Textbooks	22,944	9,445	(13,499)
Miscellaneous supplies	35,904	24,402	(11,502)
Other	6,158	11,101	4,943
Student Support Services -			
Non-certified salaries	35,795	34,890	(905)
Social Security	2,288	2,995	707
Other employee benefits	29	40	11
Supplies	2,157	3,225	1,068
Instruction Support Staff -			
Non-certified salaries	15,790	15,190	(600)
Social Security	1,163	1,085	(78)
Other employee benefits	15	14	(1)
Supplies	405	1,000	595
Audiovisual and instructional software	21	-	(21)
Miscellaneous supplies	1,170	400	(770)

Unified School District Number 306
Gypsum, Kansas

GENERAL (cont.)

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures (cont.):			
General Administration -			
Certified salaries	\$ 90,900	\$ 90,900	\$ -
Non-certified salaries	78,302	77,100	(1,202)
Insurance	10,500	7,000	(3,500)
Social Security	11,590	11,995	405
Other employee benefits	145	160	15
Purchased professional services	43,361	76,800	33,439
Other purchased services	59,121	63,550	4,429
Supplies	8,461	4,770	(3,691)
Other	40,209	33,690	(6,519)
School Administration -			
Certified salaries	160,866	158,751	(2,115)
Non-certified salaries	109,173	104,102	(5,071)
Insurance	7,000	6,980	(20)
Social Security	20,421	20,302	(119)
Other employee benefits	256	290	34
Supplies	4,169	4,789	620
Operations and Maintenance -			
Non-certified salaries	249,182	211,690	(37,492)
Insurance	16,625	7,800	(8,825)
Social Security	18,583	15,780	(2,803)
Other employee benefits	234	200	(34)
Cleaning	88,642	21,596	(67,046)
Repairs and maintenance	43,927	29,100	(14,827)
Insurance (Student)	182,678	60,103	(122,575)
Other	3,886	4,050	164
General supplies	46,952	49,910	2,958
Electricity	117,264	156,400	39,136
Other energy	31,796	22,603	(9,193)
Property, equipment and furniture	68,784	119,400	50,616

Unified School District Number 306
Gypsum, Kansas

GENERAL (cont.)

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures (cont.):			
Vehicle Operating Services -			
Non-certified salaries	\$ 120,839	\$ 22,440	\$ (98,399)
Insurance	7,000	-	(7,000)
Social Security	9,685	2,000	(7,685)
Vehicle insurance	809	14,589	13,780
Motor fuel	53,938	56,450	2,512
Supervision -			
Non-certified salaries	20,195	121,600	101,405
Insurance	3,500	9,560	6,060
Social Security	758	9,995	9,237
Other employee benefits	-	1,188	1,188
Equipment	69,208	100,565	31,357
Other	113,226	73,996	(39,230)
Other Supplemental Services -			
Other purchased services	2,038	1,214	(824)
Supplies	27,036	24,845	(2,191)
Other	-	800	800
Outgoing Transfers -			
Capital Outlay	96,809	-	(96,809)
Food Service	17,718	12,000	(5,718)
Professional Development	16,000	34,000	18,000
Parent Education	15,000	5,018	(9,982)
Special Education	644,876	693,224	48,348
Vocational Education	45,729	50,000	4,271
Contingency Reserve	8,967	-	(8,967)
At Risk (K-12)	55,265	50,000	(5,265)
Legal General Fund Budget	5,104,508	4,984,700	(119,808)
Adjustment for qualifying budget credits	-	148,157.00	148,157
Total Expenditures	5,104,508	\$ 5,132,857	\$ 28,349
Receipts Over (Under) Expenditures	1		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ 1		

Unified School District Number 306
Gypsum, Kansas

SUPPLEMENTAL GENERAL

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property	\$ 1,130,350	\$ 1,041,759	\$ 88,591
Delinquent tax	10,463	3,588	6,875
Motor and recreational vehicle tax	107,819	116,615	(8,796)
State aid	235,685	227,199	8,486
Total Cash Receipts	<u>1,484,317</u>	<u>\$ 1,389,161</u>	<u>\$ 95,156</u>
Expenditures:			
Instruction -			
Certified salaries	936,655	\$ 698,502	\$ (238,153)
Purchased professional services	50	4,000	3,950
Operations and Maintenance -			
Electricity	35,490	-	(35,490)
Outgoing Transfers -			
Food Service	-	26,000	26,000
Professional Development	34,000	-	(34,000)
Special Education	256,655	484,348	227,693
At Risk (K-12)	158,000	170,000	12,000
Vocational Education	62,000	100,000	38,000
Total Expenditures	<u>1,482,850</u>	<u>\$ 1,482,850</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	1,467		
Unencumbered Cash, Beginning	<u>93,647</u>		
Unencumbered Cash, Ending	<u>\$ 95,114</u>		

Unified School District Number 306
Gypsum, Kansas

AT RISK (K-12)

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Miscellaneous	\$ 675	\$ -	\$ 675
Transfer from General	55,265	50,000	5,265
Transfer from Supplemental General	<u>158,000</u>	<u>170,000</u>	<u>(12,000)</u>
Total Receipts	<u>213,940</u>	<u>\$ 220,000</u>	<u>\$ (6,060)</u>
Expenditures:			
Instruction -			
Certified salaries	137,867	\$ 134,109	\$ (3,758)
Non-certified salaries	30,926	32,759	1,833
Insurance	9,479	11,220	1,741
Social security	14,140	14,300	160
Other employee benefits	177	171	(6)
Other purchased services	3,912	9,023	5,111
Teaching supplies	16,656	16,220	(436)
Technology supplies	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	<u>213,157</u>	<u>\$ 220,802</u>	<u>\$ 7,645</u>
Receipts Over (Under) Expenditures	783		
Unencumbered Cash, Beginning	<u>802</u>		
Unencumbered Cash, Ending	<u>\$ 1,585</u>		

Unified School District Number 306
Gypsum, Kansas

CAPITAL OUTLAY

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Taxes and Shared Revenue -			
Ad valorem property	\$ 191,453	\$ 200,452	\$ (8,999)
Delinquent tax	2,034	964	1,070
Motor vehicle tax	19,877	32,139	(12,262)
Recreational vehicle tax	582	917	(335)
Interest on idle funds	1,967	-	1,967
Miscellaneous	12,377	-	12,377
Transfer from General	96,809	-	96,809
	<u>325,099</u>	<u>\$ 234,472</u>	<u>\$ 90,627</u>
Total Cash Receipts			
Expenditures:			
Instruction -			
Property, equipment and furniture	137,483	\$ 300,000	\$ 162,517
Student Support Services -			
Property, equipment and furniture	32,285	250,332	218,047
Support Services, School Administration -			
Property, equipment and furniture	-	15,668	15,668
Transportation -			
Property, equipment and furniture	13,112	75,680	62,568
Other Support Services			
Property, equipment and furniture	925	200	(725)
Facility Acquisition and Construction			
Services -			
Building acquisition & construction	4,200	-	(4,200)
Other	141,304	158,709	17,405
	<u>329,309</u>	<u>\$ 800,589</u>	<u>\$ 471,280</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(4,210)		
Unencumbered Cash, Beginning	<u>848,050</u>		
Unencumbered Cash, Ending	<u>\$ 843,840</u>		

**Unified School District Number 306
Gypsum, Kansas**

DRIVER TRAINING

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
State aid	\$ 2,538	\$ 2,072	\$ 466
Other local source revenue	<u>2,919</u>	<u>-</u>	<u>2,919</u>
Total Cash Receipts	<u>5,457</u>	<u>\$ 2,072</u>	<u>\$ 3,385</u>
Expenditures:			
Instruction -			
Certified salaries	4,672	\$ 6,085	\$ 1,413
Social Security	357	2,500	2,143
Other employee benefits	5	1,000	995
Vehicle Operations/Maintenance Services -			
Insurance	-	2,221	2,221
Motor fuel-not school bus	1,122	2,200	1,078
Other	366	1,895	1,529
Transfers -			
Transfer to General	<u>14,000</u>	<u>14,000</u>	<u>-</u>
Total Expenditures	<u>20,522</u>	<u>\$ 29,901</u>	<u>\$ 9,379</u>
Receipts Over (Under) Expenditures	(15,065)		
Unencumbered Cash, Beginning	<u>27,829</u>		
Unencumbered Cash, Ending	<u>\$ 12,764</u>		

**Unified School District Number 306
Gypsum, Kansas**

FOOD SERVICE

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
State aid	\$ 4,742	\$ 3,665	\$ 1,077
Federal aid	116,813	115,969	844
Student sales	225,144	181,135	44,009
Adult sales	14,517	-	14,517
Miscellaneous	13,732	-	13,732
Transfer from General	17,718	12,000	5,718
Transfer from Supplemental General	-	26,000	(26,000)
Total Cash Receipts	<u>392,666</u>	<u>\$ 338,769</u>	<u>\$ 53,897</u>
Expenditures:			
Operations & Maintenance -			
Supplies	-	\$ 500	\$ 500
Property and equipment	1,300	3,260	1,960
Food Service Operations -			
Non-certified salaries	150,158	154,550	4,392
Insurance	17,500	18,502	1,002
Social Security	10,978	12,610	1,632
Other employee benefits	136	200	64
Food and milk	202,861	200,680	(2,181)
Miscellaneous supplies	8,347	10,833	2,486
Other	1,353	4,350	2,997
Total Expenditures	<u>392,633</u>	<u>405,485</u>	<u>\$ 12,852</u>
Receipts Over (Under) Expenditures	33		
Unencumbered Cash, Beginning	<u>66,716</u>		
Unencumbered Cash, Ending	<u>\$ 66,749</u>		

Unified School District Number 306
Gypsum, Kansas

PARENT EDUCATION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
State aid	\$ 33,720	\$ 33,720	\$ -
Miscellaneous	35	-	35
Transfer from General	<u>15,000</u>	<u>5,018</u>	<u>9,982</u>
Total Cash Receipts	<u>48,755</u>	<u>\$ 38,738</u>	<u>\$ 10,017</u>
Expenditures:			
Student Support Services -			
Certified salaries	31,000	\$ 43,270	\$ 12,270
Insurance	3,500	3,500.00	-
Social Security	1,757	2,977	1,220
Other employee benefits	22	43	21
Purchased professional services	652	300	(352)
Other purchased services	4,177	3,465	(712)
Books and periodicals	2,514	2,315	(199)
Property and equipment	9,717	400	(9,317)
Other	-	800	800
Instructional Support Staff -			
Other employee benefits	37	-	(37)
Purchased professional services	2,239	680	(1,559)
Supplies	<u>23</u>	<u>-</u>	<u>(23)</u>
Total Expenditures	<u>55,638</u>	<u>\$ 57,750</u>	<u>\$ 2,112</u>
Receipts Over (Under) Expenditures	(6,883)		
Unencumbered Cash, Beginning	<u>19,013</u>		
Unencumbered Cash, Ending	<u>\$ 12,130</u>		

Unified School District Number 306
Gypsum, Kansas

PROFESSIONAL DEVELOPMENT

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Transfer from General	\$ 16,000	\$ 34,000	\$ (18,000)
Transfer from Supplemental General	<u>34,000</u>	<u>-</u>	<u>34,000</u>
Total Cash Receipts	<u>50,000</u>	<u>\$ 34,000</u>	<u>\$ 16,000</u>
Expenditures:			
Instructional Support Staff -			
Purchased professional services	-	\$ 5,341	\$ 5,341
Other purchases and services	712	-	(712)
Books and periodicals	256	610	354
Miscellaneous supplies	214	440	226
Other	<u>23,922</u>	<u>44,220</u>	<u>20,298</u>
Total Expenditures	<u>25,104</u>	<u>\$ 50,611</u>	<u>\$ 25,507</u>
Receipts Over (Under) Expenditures	24,896		
Unencumbered Cash, Beginning	<u>26,611</u>		
Unencumbered Cash, Ending	<u>\$ 51,507</u>		

Unified School District Number 306
Gypsum, Kansas

SPECIAL EDUCATION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Transfer from General	\$ 644,876	\$ 693,224	\$ (48,348)
Transfer from Supplemental General	<u>256,655</u>	<u>484,348</u>	<u>(227,693)</u>
Total Cash Receipts	<u>901,531</u>	<u>\$ 1,177,572</u>	<u>\$ (276,041)</u>
Expenditures:			
Instruction -			
Special education assessment	232,156	\$ 232,156	\$ -
Special education flowthrough	622,194	650,389	28,195
Supervision -			
Non-certified salaries	10,739	20,000	9,261
Insurance	4,083	6,000	1,917
Social Security	727	4,000	3,273
Other employee benefits	10	20	10
Insurance	372	-	(372)
Other purchased services	3,355	7,000	3,645
Supplies	145	9,000	8,855
Motor fuel	4,856	15,000	10,144
Vehicle Operating Service -			
Other	<u>3,093</u>	<u>-</u>	<u>(3,093)</u>
Total Expenditures	<u>881,730</u>	<u>\$ 943,565</u>	<u>\$ 61,835</u>
Receipts Over (Under) Expenditures	19,801		
Unencumbered Cash, Beginning	<u>408,205</u>		
Unencumbered Cash, Ending	<u>\$ 428,006</u>		

**Unified School District Number 306
Gypsum, Kansas**

VOCATIONAL EDUCATION

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

For the Year Ended June 30, 2012

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
Transfer from General	\$ 45,729	\$ 50,000	\$ (4,271)
Transfer from Supplemental General	<u>62,000</u>	<u>100,000</u>	<u>(38,000)</u>
Total Receipts	<u>107,729</u>	<u>\$ 150,000</u>	<u>\$ (42,271)</u>
Expenditures:			
Instruction -			
Certified salaries	88,459	\$ 112,330	\$ 23,871
Social Security	6,540	7,050	510
Other employee benefits	82	92	10
Tuition	11,448	27,028	15,580
Other	<u>1,200</u>	<u>3,500</u>	<u>2,300</u>
Total Expenditures	<u>107,729</u>	<u>\$ 150,000</u>	<u>\$ 42,271</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Unified School District Number 306
Gypsum, Kansas

KPERS SPECIAL RETIREMENT CONTRIBUTION

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

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Cash Receipts:			
State Sources - KPERS	\$ 423,813	\$ 480,976	\$ (57,163)
Expenditures:			
Employee Benefits -			
Instruction	262,727	\$ 350,000	\$ 87,273
Student Support	2,085	11,000	8,915
Instructional Support	3,827	10,976	7,149
General Administration	52,649	12,000	(40,649)
School Administration	96,785	35,000	(61,785)
Operations & Maintenance	2,167	30,000	27,833
Student Transportation Services	1,513	12,000	10,487
Food Service	2,060	20,000	17,940
Total Expenditures	423,813	\$ 480,976	\$ 57,163
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	\$ -		

**Unified School District Number 306
Gypsum, Kansas**

CONTINGENCY RESERVE

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

	<u>2012 Actual</u>
Cash Receipts:	
Transfer from General	\$ 8,967
Expenditures:	
Other	<u>-</u>
Receipts Over (Under) Expenditures	8,967
Unencumbered Cash, Beginning	<u>489,503</u>
Unencumbered Cash, Ending	<u>\$ 498,470</u>

**Unified School District Number 306
Gypsum, Kansas**

TITLE I

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

	<u>2012 Actual</u>
Cash Receipts:	
Federal grant	\$ 46,917
Expenditures:	
Instruction -	
Certified salaries	<u>46,917</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

**Unified School District Number 306
Gypsum, Kansas**

TITLE II-A

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

	<u>2012 Actual</u>
Cash Receipts:	
Federal grant	\$ <u>15,114</u>
Expenditures:	
Instruction -	
Certified salaries	13,615
Purchased professional services	1,313
Other purchased services	<u>186</u>
Total Expenditures	<u>15,114</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>

**Unified School District Number 306
Gypsum, Kansas**

BAL-A-VIS-X GRANT

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

	<u>2012 Actual</u>
Cash Receipts:	
State Aid	\$ -
Expenditures:	
Instruction -	
Salaries	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>419</u>
Unencumbered Cash, Ending	<u>\$ 419</u>

**Unified School District Number 306
Gypsum, Kansas**

KPATA/KELC

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

	<u>Actual</u>
Cash Receipts:	
State aid	\$ 19,426
Expenditures:	
Instruction -	
Certified salaries	13,343
Social Security	999
Other employee benefits	12
Instructional Support Staff-	
Other	10
General Administration-	
Purchased professional services	296
Other purchased services	1,816
Supplies	1,828
Total Expenditures	<u>18,304</u>
Receipts Over (Under) Expenditures	1,122
Unencumbered Cash, Beginning	<u>(3,696)</u>
Unencumbered Cash, Ending	<u>\$ (2,574)</u>

Unified School District Number 306
Gypsum, Kansas

AGENCY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
For the Year Ended June 30, 2012

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Student Organizations:				
Elementary School:				
Student Body Activities	\$ 1,982	\$ 6,307	\$ 6,099	\$ 2,190
Library	1,351	6,917	7,604	664
Junior-Senior High School:				
Speech and Drama	1,541	2,929	2,752	1,718
Scholar's Bowl	4,349	716	656	4,409
ADAPT	188	-	83	105
Art Club	248	458	475	231
Band Club	10,017	4,267	8,651	5,633
Dance Team	1,466	933	1,182	1,217
Foreign Language Club	6	8,952	1,070	7,888
FCCLA	3,059	50,420	42,712	10,767
Journalism Club	78	-	-	78
National Honor Society	362	1,012	819	555
Science Club	3,186	377	344	3,219
HS Student Council	1,542	1,636	2,309	869
Building Trades	2,522	3,557	5,350	729
Trust	1,056	7,173	6,993	1,236
HS Pep Club (Trojan Pride)	114	-	-	114
HS Cheerleaders	1,493	6,434	7,483	444
Varsity Club	378	-	-	378
Vocal Club	7,766	1,773	1,243	8,296
HS Yearbook	6,769	9,000	6,364	9,405
JH PASS	1,802	1,819	2,731	890
JH Cheerleaders	1,637	988	703	1,922
JH Student Council	4,534	1,084	1,803	3,815
JH Yearbook	1,132	1,780	1,138	1,774
JH Scholar's Bowl	675	245	235	685
Renaissance Program	454	-	-	454
Music Festival	500	14,887	14,887	500
FCA	373	504	160	717
Success	430	-	-	430
Power Lifting	4	-	-	4
FFA	476	18,225	16,657	2,044
Audio Productions	37	-	-	37
HS Volleyball Club	300	2,251	1,028	1,523
FFA Greenhouse	548	3,280	3,306	522
Broadcasting Production	595	116	230	481
Crime Stoppers	1,388	276	45	1,619
Golf Club	-	335	321	14
Cross County Club	551	-	-	551
Instrument Repair	1,083	250	230	1,103
TRI-M	155	-	-	155
Woodworking	713	80	69	724
JH Wrestling Club	226	835	992	69
HS Football Club	218	4,626	2,651	2,193
HS BB Boys Club	187	-	-	187
Baseball Club	-	1,553	1,553	-
HS Wrestling Club	-	1,275	542	733
Graphic Arts Club	-	210	205	5
Band & Vocal Music Trip	-	28,589	14,915	13,674
Softball Club	-	477	-	477
Class of 2012	1,772	-	1,732	40
Class of 2013	100	11,754	9,933	1,921
Class of 2014	146	2,445	2,357	234
Class of 2015	-	100	-	100
Class of 2016	-	2,607	1,907	700
Class of 2017	-	1,100	-	1,100
Miscellaneous	266	180	446	-
HS Faculty	710	1,251	1,508	453
Pop	2,170	14,483	16,289	364
Total Agency Funds	\$ 72,655	\$ 217,242	\$ 187,059	\$ 102,359

Unified School District Number 306
Gypsum, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS

For the Year Ended June 30, 2012

	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
School Projects:				
Southeast of Saline				
Junior-Senior High School				
Special Projects	\$ 6,100	\$ 5,720	\$ 5,678	\$ 6,142
Library	874	751	517	1,108
Friends of Rachel	295	-	67	228
	<u>7,269</u>	<u>6,471</u>	<u>6,262</u>	<u>7,478</u>
Total School Projects	<u>\$ 7,269</u>	<u>\$ 6,471</u>	<u>\$ 6,262</u>	<u>\$ 7,478</u>
Gate Receipts:				
Southeast of Saline				
Junior-Senior High School				
Athletics	\$ 7,896	\$ 50,507	\$ 47,776	\$ 10,627
General Concessions	503	13,153	13,129	527
Musical	2,567	1,801	2,842	1,526
	<u>10,966</u>	<u>65,461</u>	<u>63,747</u>	<u>12,680</u>
Total Gate Receipts	<u>\$ 10,966</u>	<u>\$ 65,461</u>	<u>\$ 63,747</u>	<u>\$ 12,680</u>