

**JAYHAWK
UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS**

Statutory Basis Financial Statements
Independent Auditors' Report
with Supplemental Information
For the Fiscal Year Ended June 30, 2012

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

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Certified Public Accountants P.A.

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Jayhawk Unified School District #346
Mound City, Kansas 66056

We have audited the Summary Statement of Cash Receipts, Expenditures, and Unencumbered Cash Balances of the Jayhawk Unified School District #346, Mound City, Kansas, as of June 30, 2012, and for the fiscal year then ended, which comprises the basic financial statement of the District as listed in the Table of Contents. This financial statement is the responsibility of Jayhawk Unified School District #346 management. Our responsibility is to express an opinion on this financial statement based on our audit.

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

As described more fully in Note 1, the District's policy is to prepare its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial 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 District's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statement referred to in the first paragraph does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Jayhawk Unified School District #346, Mound City, Kansas, as of June 30, 2012, or the respective changes in financial position and cash flows, where applicable, for the fiscal year then ended.

Board of Education
Jayhawk Unified School District #346
Mound City, Kansas

In our opinion, the financial statement referred to in the first paragraph presents fairly, in all material respects, the cash and unencumbered cash balances of the Jayhawk Unified School District #346, Mound City, Kansas, as of June 30, 2012, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement of the District. The accompanying supplemental schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement. The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This 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 statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.



DIEHL, BANWART, BOLTON, CPAs PA

September 21, 2012
Fort Scott, Kansas

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012

Funds	Beginning	Cash	Expenditures	Ending	Plus Encumbrances	Cash Balances	
	Unencumbered	Receipts		Unencumbered	and Accounts	June 30,	
	Cash Balances			Cash Balances	Payable	2012	2011
GOVERNMENTAL TYPE FUNDS							
General Fund	-	\$3,940,621.09	\$3,940,621.09	-	\$301,455.74	\$301,455.74	\$287,602.66
Special Revenue Funds							
Supplemental General	56,612.27	1,466,161.70	1,405,112.10	117,661.87	600,102.93	717,764.80	350,964.75
Adult Education	11,641.05	-	11,641.05	-	-	-	11,641.05
At Risk Preschool	22,000.00	59,516.30	56,516.30	25,000.00	9,469.69	34,469.69	29,265.94
At Risk K-12	401,079.44	361,923.25	513,002.69	250,000.00	29,589.72	279,589.72	430,111.34
Bilingual Education	4,769.79	-	1,090.13	3,679.66	182.06	3,861.72	4,953.87
Capital Outlay	1,500,831.63	144,402.37	-	1,645,234.00	-	1,645,234.00	1,500,831.63
Driver Education	12,218.09	3,568.00	3,624.35	12,161.74	-	12,161.74	12,218.09
Food Service	101,500.00	331,368.78	324,754.48	108,114.30	23,464.98	131,579.28	123,071.39
Professional Development	36,085.01	12,531.05	19,266.18	29,349.88	1,660.00	31,009.88	36,085.01
Parent Education	10,500.00	-	-	10,500.00	-	10,500.00	10,500.00
Summer School	16,019.90	-	-	16,019.90	-	16,019.90	16,019.90
Special Education	348,699.91	604,452.99	607,207.84	345,945.06	239.70	346,184.76	348,699.91
Vocational Education	206,851.52	150,188.58	232,040.10	125,000.00	32,064.13	157,064.13	231,814.85
Grant	43,419.38	10,506.28	1,750.00	52,175.66	-	52,175.66	45,571.45
KPERS Retirement	-	299,037.36	299,037.36	-	-	(0.00)	-
Contingency Reserve	299,872.16	65,000.65	-	364,872.81	-	364,872.81	299,872.16
Textbook Rental	20,902.32	8,598.88	17,713.30	11,787.90	-	11,787.90	20,902.32
Title II-A Teacher Quality	-	29,636.00	29,636.00	-	4,594.72	4,594.72	5,227.15
Small Rural Schools	-	5,807.00	20,035.00	(14,228.00)	-	(14,228.00)	-
Title I	-	116,810.00	116,810.00	-	20,927.24	20,927.24	21,498.96
Gate Receipts	39.67	31,343.94	26,402.65	4,980.96	-	4,980.96	39.67
Debt Service Fund							
Bond and Interest	191,518.24	180,112.02	345,775.00	25,855.26	-	25,855.26	191,518.24
Total Reporting Entity	\$3,284,560.38	\$7,821,586.24	\$7,972,035.62	\$3,134,111.00	\$1,023,750.91	\$4,157,861.91	\$3,978,410.34

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

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012

	Cash Balances	
	June 30,	
	2012	2011
Composition of Cash		
General Checking NOW Account.....	\$1,195,537.26	\$329,523.32
Activity Checking Accounts.....	57,006.48	32,837.80
Petty Cash.....	1,500.00	1,500.00
Certificates of Deposit.....	2,951,534.59	3,644,321.48
Total Cash	4,205,578.33	4,008,182.60
Agency Funds	47,716.42	29,772.26
Total Reporting Entity.....	<u>\$4,157,861.91</u>	<u>\$3,978,410.34</u>

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

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Jayhawk Unified School District #346, Mound City, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The State of Kansas through the Division of Accounts and Reports establishes the reporting requirements of the statutory basis of accounting. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting policies generally accepted in the United States of America.

Reporting Entity

The district is a municipal corporation governed by an elected seven-member board. These financial statements present Jayhawk Unified School District #346 (the primary government). The District has developed criteria to determine whether outside agencies, with activities which benefit the members of the District, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises financial accountability, selection of governing authority, designation of management, ability to significantly influence operations, scope of public service and special financing relationships. Based on the above criteria, the District has determined that no outside agency meets the criteria; therefore, no outside agency has been included as a component unit in these financial statements.

Basis of Presentation - Fund Accounting

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

The following types of funds comprise the financial activities of the Jayhawk Unified School District #346:

GOVERNMENTAL FUNDS

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

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

Debt Service Funds - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt, and the financing of special assessments which are general obligations of the Jayhawk Unified School District #346.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – (Continued)

Basis of Presentation - Fund Accounting – (Continued)

FIDUCIARY FUNDS

Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Basis of Presentation - Statutory Basis Financial Statements

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 and include cash received as well as state aid applicable to the current budget year even if received in the succeeding year. Expenditures include disbursements, 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 accounting principles and allowing the municipality to use the statutory basis of accounting

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

The basis of presentation 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 non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue, 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 accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings, and equipment owned by the municipality 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.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute) and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - (Continued)
Budgetary Information (Continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments during the fiscal year. The District decreased the General Fund and Supplemental General Fund budgets due to final enrollment lower than the amount budgeted.

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 cash basis of accounting, modified further by the recording of accounts payable and encumbrances. Revenues are recognized when cash is received. Expenditures include cash disbursements, accounts payable and encumbrances. Encumbrances are commitments of 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 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.

Cash and Investments

Cash and investments include money market checking accounts, certificates of deposit, and repurchase agreements. Kansas statutes permit investment in savings accounts, certificates of deposit, repurchase agreements, and obligations of the U.S. Treasury.

Compensated Absences

Full-time non-certified employees are eligible for vacation benefits ranging from 10 to 15 days a year. Employees are allowed to accumulate and carry forward vacation benefits past their anniversary date.

Employees can accrue from 10 to 13 days of sick leave each year, up to a maximum of 90 days. Monetary reimbursement for unused sick leave is paid at a rate of 30% for each day of accumulated sick leave upon death or retirement. Retirement is defined as an employee who retires from employment in the District who is at least 62 years of age with at least 10 years of membership in KPERS, is at least 65 years of age, or has 85 "points" consisting of combined number of years old and number of years with the District.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** – (Continued)
Compensated Absences (Continued)

The District accrues a liability for compensated absences which meet the following criteria:

1. The District's obligation relating to the employee's right to receive compensation for future absences is attributable to employee's services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated and is material to the financial statements.

In accordance with the above criteria the District has not determined a liability for vacation or sick pay inasmuch as the amounts are immaterial.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Termination and Post Employment Benefits

No termination benefits are provided to District employees when employment with the District ends except for the accrued compensated absences as discussed in Note 1.

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 local government 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 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 District under this program.

2. **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 has been prepared in order to show compliance with the cash basis laws of Kansas. The apparent cash basis violation in the Small Rural Schools Fund is not an actual violation due to grant money receivable at June 30.

3. CASH, INVESTMENTS AND DEPOSITS WITH FINANCIAL INSTITUTIONS

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 Government is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Government'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 Government has no investment policy that would further limit its investment choices, but has limited the investments to time deposits at the local bank.

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 & 9-1405.

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

At June 30, 2012 the District's carrying amount of deposits was \$4,205,578.33 and the bank balance was \$3,994,387.45. The bank balance was held by four banks resulting in a diversification of credit risk. Of the bank balance, \$1,006,595.44 was covered by federal depository insurance, and the remaining \$2,987,792.01 was collateralized with securities totaling \$3,716,005.30 held by the pledging financial institutions' agents in the District's name.

4. PENSION PLAN

Plan Description

The School District 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, Kansas 66603) or by calling 1-888-275-5737.

4. **PENSION PLAN** (Continued)

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary for all employees hired before July 1, 2009, and 6% of covered salary for employees hired from July 1, 2009 to the present. 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. State law sets a limitation on annual increases in the contribution rates. For the fiscal year ending June 30, 2012, the State of Kansas contributed 9.77% of covered payroll from July 1, 2011 to March 31, 2012, and 8.77% of covered payroll from April 1, 2012 to June 30, 2012. Kansas' contributions to KPERS for school municipality employees for the years ending June 30, 2012, 2011, and 2010, was \$298,635,383, \$253,834,044, and \$248,468,186, respectively, equal to the statutory required contributions for each year. The amounts attributable to the District for years ending June 30, 2012, 2011, and 2010 were \$299,037; \$185,584 and \$222,778.

5. **RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees health and life; and natural disasters. The District manages these various risks of loss by purchasing insurance policies.

6. **CONTINGENCIES**

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

7. **INTERFUND TRANSFERS**

Operating transfers are routinely made from the General and Supplemental General Funds to other funds as allowed by Kansas Statutes. Operating transfers were as follows:

<u>FROM</u>	<u>TO</u>	<u>STATUTORY AUTHORITY</u>	<u>AMOUNT</u>
General	At Risk Preschool	K.S.A. 72-6428	\$ 59,516.30
General	At Risk K-12	K.S.A. 72-6428	361,923.25
General	Capital Outlay	K.S.A. 72-6428	25,638.01
General	Special Education	K.S.A. 72-6428	598,893.00
General	Vocational Education	K.S.A. 72-6428	23,585.47
General	Contingency Reserve	K.S.A. 72-6428	65,000.65
Supplemental General	Food Service	K.S.A. 72-6433	65,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	121,292.32

8. SUBSEQUENT EVENTS

Events subsequent to June 30 have been evaluated through the date of the Independent Auditors' Report as shown on page 2. There are no subsequent events recognized in these financial statements or recorded in the notes to the financial statements, except as follows.

On June 12, 2012, the voters in the District approved the issuance of general obligation bonds in an amount not to exceed \$10,000,000. The Bonds are being issued, to pay a portion of the costs to construct, equip and furnish: (i) an addition to Jayhawk Elementary School; and (ii) renovations, improvements and additions to Jayhawk-Linn High School, including construction of a vocational building, and (b) make all other necessary improvements appurtenant thereto (collectively, the "Project"); and (c) pay costs of issuance on said general obligation bonds.

9. PRIOR PERIOD ADJUSTMENT

The beginning cash balances in the General and Supplemental General Funds were increase because of a change in the statutory basis of accounting. In prior years, State aid for a current fiscal year received in the subsequent fiscal year were omitted from current year receipts. The statutory basis of accounting now requires the District to show state aid as a receipt in the current year even though it may actually be received in the subsequent fiscal year. Accordingly, cash balances at June 30, 2011 have been restated as follows:

	<u>General Fund</u>	<u>Supplemental General Fund</u>
Unencumbered Cash, June 30, 2011 (Original)	\$ (333,702.00)	\$ 23,929.27
State aid for FYE June 30, 2011 received in July, 2011	<u>333,702.00</u>	<u>32,683.00</u>
Unencumbered Cash, June 30, 2012 (Restated)	<u>\$ -</u>	<u>\$ 56,612.27</u>

10. LONG-TERM OBLIGATIONS

Details about the District's long-term obligations, changes in long term debt, and current maturities for the next five years and thereafter are recorded on the following two pages:

10. LONG TERM OBLIGATIONS (Continued)

Changes in Long Term Obligations									
Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions / New Debt	Reductions / Principal Paid	Balances End of Year	Interest Paid
General Obligation Refunding Bonds Series 2002	3.5-4.3%	3/1/2002	\$ 1,415,000	9/1/2012	\$ 335,000.00	\$ -	\$ 335,000.00	\$ -	\$ 10,775.00
					\$ 335,000.00	\$ -	\$ 335,000.00	\$ -	\$ 10,775.00

10. **LONG TERM OBLIGATIONS** (Continued)

Maturities of Long Term Obligations						
Issue	2013	2014	2015	2016	2017	Totals
<u>Principal</u>						
General Obligation Refunding Bonds Series 2002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Interest</u>						
General Obligation Refunding Bonds Series 2002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

SUPPLEMENTAL INFORMATION

For the Fiscal Year Ended June 30, 2012

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2012

Funds	Certified Budget	Adjustment to Comply with Legal Maximum	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Favorable (Unfavorable)
GOVERNMENTAL TYPE FUNDS						
General Fund	\$4,017,762.00	(\$128,898.00)	\$51,757.22	\$3,940,621.22	\$3,940,621.09	\$0.13
Special Revenue Funds						
Supplemental General	1,418,424.00	(37,370.00)	24,058.10	1,405,112.10	1,405,112.10	-
Adult Education	11,641.00	-	-	11,641.00	11,641.05	(0.05)
At Risk Preschool	65,000.00	-	-	65,000.00	56,516.30	8,483.70
At Risk K-12	571,079.00	-	-	571,079.00	513,002.69	58,076.31
Bilingual Education	4,770.00	-	-	4,770.00	1,090.13	3,679.87
Capital Outlay	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00
Driver Education	14,808.00	-	-	14,808.00	3,624.35	11,183.65
Food Service	350,976.00	-	-	350,976.00	324,754.48	26,221.52
Professional Development	47,726.00	-	-	47,726.00	19,266.18	28,459.82
Parent Education	10,500.00	-	-	10,500.00	-	10,500.00
Summer School	16,020.00	-	-	16,020.00	-	16,020.00
Special Education	750,242.00	-	-	750,242.00	607,207.84	143,034.16
KPERS Retirement	339,619.00	-	-	339,619.00	299,037.36	40,581.64
Vocational Education	256,851.00	-	-	256,851.00	232,040.10	24,810.90
Debt Service Funds						
Bond and Interest	345,855.00	-	-	345,855.00	345,775.00	80.00
	<u>\$9,221,273.00</u>					

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	\$510,895.91	\$475,883.00	\$35,012.91
Delinquent tax	12,641.01	10,280.00	2,361.01
Other	51,757.22	-	51,757.22
State Sources			
Mineral tax	622.95	-	622.95
General aid	2,983,868.00	3,130,057.00	(146,189.00)
Special ed aid	378,893.00	401,542.00	(22,649.00)
Federal Sources			
Federal aid - Stabilization	-	-	-
Federal aid - Education Jobs	1,943.00	-	1,943.00
Grant	-	-	-
Total Cash Receipts	<u>3,940,621.09</u>	<u>\$4,017,762.00</u>	<u>(\$79,083.91)</u>
Expenditures			
Instruction	1,535,712.51	\$1,901,720.00	\$366,007.49
Support Services			
Student Support	62,662.13	66,000.00	3,337.87
Instructional Support	49,901.64	63,200.00	13,298.36
General Administration	199,850.40	221,600.00	21,749.60
School Administration	357,449.13	367,000.00	9,550.87
Operations and Maintenance	230,329.88	343,500.00	113,170.12
Other	89,565.83	94,700.00	5,134.17
Transportation	280,592.89	463,500.00	182,907.11

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GENERAL FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Expenditures (Continued)			
Operating Transfers to Other Funds			
Adult Education	-	-	-
At Risk Preschool	59,516.30	25,000.00	(34,516.30)
At Risk K-12	361,923.25	70,000.00	(291,923.25)
Capital Outlay	25,638.01	-	(25,638.01)
Bilingual Education	-	-	-
Driver Education	-	-	-
Food Service	-	-	-
Professional Development	-	-	-
Parent Education	-	-	-
Special Education	598,893.00	401,542.00	(197,351.00)
Summer School	-	-	-
Vocational Education	23,585.47	-	(23,585.47)
Contingency Reserve	65,000.65	-	(65,000.65)
Subtotal Expenditures	3,940,621.09	4,017,762.00	
Adjustments to Budget			
Adjustment to Comply with Legal Maximum Budget	-	(128,898.00)	(128,898.00)
Adjustment for Grants and Reimbursed Expenses	-	51,757.22	51,757.22
Total Expenditures			
Subject to Budget	3,940,621.09	\$3,940,621.22	\$0.13
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad Valorem	\$814,928.25	\$840,575.00	(\$25,646.75)
Delinquent tax	21,475.44	15,850.00	5,625.44
Other	23,658.10	-	23,658.10
County Sources			
Motor vehicle tax	95,818.91	98,784.00	(2,965.09)
State Sources			
Supplemental aid	509,881.00	504,823.00	5,058.00
Federal Sources			
Federal aid - Youth Risk Behavior	400.00	-	400.00
Total Cash Receipts	<u>1,466,161.70</u>	<u>\$1,460,032.00</u>	<u>\$6,129.70</u>
Expenditures			
Instruction	355,562.92	\$552,424.00	\$196,861.08
Support Services			
Student Support	3,026.72	12,000.00	8,973.28
Instructional Support	3,870.96	8,500.00	4,629.04
General Administration	34,778.26	45,500.00	10,721.74
School Administration	19,425.72	28,500.00	9,074.28
Operations and Maintenance	787,192.82	598,500.00	(188,692.82)
Other	14,962.38	5,000.00	(9,962.38)
Operating Transfers to Other Funds			
At Risk Preschool	-	18,000.00	18,000.00
At Risk K-12	-	100,000.00	100,000.00
Driver Education	-	-	-
Bilingual Education	-	-	-
Food Service	65,000.00	-	(65,000.00)
Professional Development	-	-	-
Vocational Education	121,292.32	50,000.00	(71,292.32)
Textbook Rental	-	-	-
Special Education	-	-	-
Subtotal Expenditures	<u>1,405,112.10</u>	<u>1,418,424.00</u>	
Adjustments to Budget:			
Comply with Legal Maximum Budget	-	(37,370.00)	(37,370.00)
Reimbursements & grants in excess of Budget	-	24,058.10	24,058.10
Total Expenditures Subject to Budget	<u>1,405,112.10</u>	<u>\$1,405,112.10</u>	<u>-</u>
Receipts Over (Under) Expenditures	61,049.60		
Unencumbered Cash, Beginning	<u>56,612.27</u>		
Unencumbered Cash, Ending	<u>\$117,661.87</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
ADULT EDUCATION FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	-	-	-
Operating Transfer from General Fund	-	-	-
Total Cash Receipts	-	-	-
Expenditures			
Instruction	11,641.05	\$11,641.00	(\$0.05)
Total Expenditures	11,641.05	\$11,641.00	(\$0.05)
Receipts Over (Under) Expenditures	(11,641.05)		
Unencumbered Cash, Beginning	11,641.05		
Unencumbered Cash, Ending	-		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AT RISK PRESCHOOL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Operating Transfer from Other Funds			
General	\$59,516.30	\$25,000.00	\$34,516.30
Supplemental General	-	18,000.00	(18,000.00)
Total Cash Receipts	59,516.30	43,000.00	16,516.30
Expenditures			
Instruction	54,457.89	\$58,200.00	\$3,742.11
Support Services	2,058.41	6,800.00	4,741.59
Total Expenditures	56,516.30	65,000.00	8,483.70
Receipts Over (Under) Expenditures	3,000.00		
Unencumbered Cash, Beginning	22,000.00		
Unencumbered Cash, Ending	25,000.00		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AT RISK K-12 FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	-	-	-
Operating Transfer from Other Funds			
General Fund	361,923.25	70,000.00	291,923.25
Supplemental General	-	100,000.00	(100,000.00)
Total Cash Receipts	<u>361,923.25</u>	<u>\$170,000.00</u>	<u>\$191,923.25</u>
Expenditures			
Instruction	473,042.29	\$525,079.00	\$52,036.71
Support Services			
Student Support	<u>39,960.40</u>	<u>46,000.00</u>	<u>6,039.60</u>
Total Expenditures	<u>513,002.69</u>	<u>\$571,079.00</u>	<u>\$58,076.31</u>
Receipts Over (Under) Expenditures	(151,079.44)		
Unencumbered Cash, Beginning	<u>401,079.44</u>		
Unencumbered Cash, Ending	<u>\$250,000.00</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
BILINGUAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Operating Transfer from Supplemental General Fund	-	-	-
Total Cash Receipts	-	-	-
Expenditures			
Instruction	1,090.13	\$4,770.00	\$3,679.87
Total Expenditures	1,090.13	\$4,770.00	\$3,679.87
Receipts Over (Under) Expenditures	(1,090.13)		
Unencumbered Cash, Beginning	4,769.79		
Unencumbered Cash, Ending	\$3,679.66		

JAYHAWK UNIFIED SCHOOL DISTRICT #346

MOUND CITY, KANSAS

CAPITAL OUTLAY FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget

For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Ad valorem tax	\$57,639.36	\$54,572.00	\$3,067.36
Delinquent tax	2,451.77	596.00	1,855.77
Interest on idle funds	45,365.29	-	45,365.29
Other	19.99	-	19.99
County Sources			
Motor vehicle tax	13,287.95	12,222.00	1,065.95
State Sources			
State aid	-	-	-
Operating Transfer from General Fund	25,638.01	-	25,638.01
Total Cash Receipts	144,402.37	\$67,390.00	\$77,012.37
Expenditures			
Instruction	-	\$500,000.00	\$500,000.00
Support Services	-	-	-
Facility Acquisition and Construction Services	-	500,000.00	500,000.00
Debt Service on Capital Leases	-	-	-
Operating Transfers to Transportation Fund	-	-	-
Total Expenditures	-	\$1,000,000.00	\$1,000,000.00
Receipts Over (Under) Expenditures	144,402.37		
Unencumbered Cash, Beginning	1,500,831.63		
Unencumbered Cash, Ending	\$1,645,234.00		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
DRIVER EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$2,252.00	-	\$2,252.00
State Sources			
State aid	1,316.00	2,590.00	(1,274.00)
Operating Transfer from Other Funds			
General Fund	-	-	-
Supplemental General	-	-	-
Total Cash Receipts	<u>3,568.00</u>	<u>\$2,590.00</u>	<u>\$978.00</u>
Expenditures			
Instruction	3,624.35	\$13,558.00	\$9,933.65
Support Services			
Other Support Services	-	1,250.00	1,250.00
Total Expenditures	<u>3,624.35</u>	<u>\$14,808.00</u>	<u>\$11,183.65</u>
Receipts Over (Under) Expenditures	(56.35)		
Unencumbered Cash, Beginning	<u>12,218.09</u>		
Unencumbered Cash, Ending	<u>\$12,161.74</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
FOOD SERVICE FUND

Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Students	\$82,244.37	\$75,410.00	\$6,834.37
Adults	4,352.70	6,242.00	(1,889.30)
Other	166.30	-	166.30
State Sources			
Food service aid	3,260.65	2,565.00	695.65
Federal Sources			
Child nutrition aid	176,344.76	165,259.00	11,085.76
Operating Transfer from Other Funds			
General Fund	-	-	-
Supplemental General	65,000.00	-	65,000.00
Total Cash Receipts	<u>331,368.78</u>	<u>\$249,476.00</u>	<u>\$81,892.78</u>
Expenditures			
Operation of Non-Instructional Services			
Food Service Operations	<u>324,754.48</u>	<u>\$350,976.00</u>	<u>\$26,221.52</u>
Total Expenditures	<u>324,754.48</u>	<u>\$350,976.00</u>	<u>\$26,221.52</u>
Receipts Over (Under) Expenditures	6,614.30		
Unencumbered Cash, Beginning	<u>101,500.00</u>		
Unencumbered Cash, Ending	<u>\$108,114.30</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$12,531.05	\$11,641.00	\$890.05
State Sources			
State aid	-	-	-
Operating Transfer from Other Funds			
General	-	-	-
Supplemental General	-	-	-
Total Cash Receipts	<u>12,531.05</u>	<u>\$11,641.00</u>	<u>\$890.05</u>
Expenditures			
Support Services			
Instructional Support	<u>19,266.18</u>	<u>\$47,726.00</u>	<u>\$28,459.82</u>
Total Expenditures	<u>19,266.18</u>	<u>\$47,726.00</u>	<u>\$28,459.82</u>
Receipts Over (Under) Expenditures	(6,735.13)		
Unencumbered Cash, Beginning	<u>36,085.01</u>		
Unencumbered Cash, Ending	<u>\$29,349.88</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
PARENT EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Operating Transfers from Other Funds			
General	-	-	-
Total Cash Receipts	-	-	-
Expenditures			
Support Services			
Student Support Services	-	\$10,500.00	\$10,500.00
Total Expenditures	-	\$10,500.00	\$10,500.00
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	10,500.00		
Unencumbered Cash, Ending	\$10,500.00		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SUMMER SCHOOL FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Other	-	-	-
Operating Transfers from Other Funds			
General	-	-	-
Total Cash Receipts	-	-	-
Expenditures			
Instruction	-	\$16,020.00	\$16,020.00
Total Expenditures	-	\$16,020.00	\$16,020.00
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	16,019.90		
Unencumbered Cash, Ending	\$16,019.90		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SPECIAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Other	\$5,559.99	-	\$5,559.99
Operating Transfers from Other Funds			
General	598,893.00	401,542.00	197,351.00
Supplemental General	-	-	-
Total Cash Receipts	<u>604,452.99</u>	<u>\$401,542.00</u>	<u>\$202,910.99</u>
Expenditures			
Instruction	540,027.47	\$613,492.00	\$73,464.53
Support Services	<u>67,180.37</u>	<u>136,750.00</u>	<u>69,569.63</u>
Total Expenditures	<u>607,207.84</u>	<u>\$750,242.00</u>	<u>\$143,034.16</u>
Receipts Over (Under) Expenditures	(2,754.85)		
Unencumbered Cash, Beginning	<u>348,699.91</u>		
Unencumbered Cash, Ending	<u>\$345,945.06</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
VOCATIONAL EDUCATION FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
Local Sources			
Other	\$5,310.79	-	\$5,310.79
Operating Transfers from Other Funds			
General	23,585.47	-	23,585.47
Supplemental General	121,292.32	50,000.00	71,292.32
Total Cash Receipts	<u>150,188.58</u>	<u>\$50,000.00</u>	<u>\$100,188.58</u>
Expenditures			
Instruction	229,221.23	\$250,351.00	\$21,129.77
Support Services	2,818.87	6,500.00	3,681.13
Total Expenditures	<u>232,040.10</u>	<u>\$256,851.00</u>	<u>\$24,810.90</u>
Receipts Over (Under) Expenditures	(81,851.52)		
Unencumbered Cash, Beginning	<u>206,851.52</u>		
Unencumbered Cash, Ending	<u>\$125,000.00</u>		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
GRANT FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	<u>Current Year Actual</u>
Cash Receipts	
Local Sources	
Other	\$8,750.00
Interest	1,756.28
Federal Sources	
Nutrition grant	-
Rural Schools	-
Total Cash Receipts	<u>10,506.28</u>
Expenditures	
Instruction	1,750.00
Support Services	-
Total Expenditures	<u>1,750.00</u>
Receipts Over (Under) Expenditures	8,756.28
Unencumbered Cash, Beginning	<u>43,419.38</u>
Unencumbered Cash, Ending	<u><u>\$52,175.66</u></u>

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
KPERS RETIREMENT FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance - Favorable (Unfavorable)
	Actual	Budget	
Cash Receipts			
State Sources			
State aid	\$299,037.36	\$339,619.00	(\$40,581.64)
Total Cash Receipts	299,037.36	\$339,619.00	(\$40,581.64)
Expenditures			
Instruction	211,258.02	\$200,619.00	(\$10,639.02)
Support Services			
Student Support	5,198.17	15,000.00	9,801.83
Instructional Support	11,518.57	8,000.00	(3,518.57)
General Administration	16,166.96	21,000.00	4,833.04
School Administration	23,437.13	50,000.00	26,562.87
Operations and Maintenance	19,490.35	20,000.00	509.65
Other Support Services	2,904.39	10,000.00	7,095.61
Transportation	50.60	5,000.00	4,949.40
Food Service	9,013.17	10,000.00	986.83
Total Expenditures	299,037.36	\$339,619.00	\$40,581.64
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	-		
Unencumbered Cash, Ending	-		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Operating Transfer from General Fund	\$65,000.65
Total Cash Receipts	65,000.65
Expenditures	
Instruction	-
Total Expenditures	-
Receipts Over (Under) Expenditures	65,000.65
Unencumbered Cash, Beginning	299,872.16
Unencumbered Cash, Ending	\$364,872.81

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
TEXTBOOK RENTAL FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Local Sources	
Textbook rental	\$8,598.88
Operating Transfer from Supplemental General Fund	-
Total Cash Receipts	8,598.88
Expenditures	
Instruction	17,713.30
Total Expenditures	17,713.30
Receipts Over (Under) Expenditures	(9,114.42)
Unencumbered Cash, Beginning	20,902.32
Unencumbered Cash, Ending	\$11,787.90

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
TITLE II-A TEACHER QUALITY FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$29,636.00
Total Cash Receipts	29,636.00
Expenditures	
Instruction	27,715.00
Support Services	
Instructional Support	-
General Administration	1,321.00
School Administration	600.00
Total Expenditures	29,636.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
SMALL RURAL SCHOOLS FUND
Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$5,807.00
Federal aid - ARRA	-
Total Cash Receipts	5,807.00
Expenditures	
Instruction	20,035.00
Support Services	-
Total Expenditures	20,035.00
Receipts Over (Under) Expenditures	(14,228.00)
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	(\$14,228.00)

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS

TITLE I FUND

Schedule of Cash Receipts and Expenditures - Actual
For the Fiscal Year Ended June 30, 2012

	Current Year Actual
Cash Receipts	
Federal Sources	
Federal aid	\$116,810.00
Federal aid - ARRA	-
Total Cash Receipts	116,810.00
Expenditures	
Instruction	112,393.00
General Administration	4,417.00
Total Expenditures	116,810.00
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	-
Unencumbered Cash, Ending	-

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
BOND AND INTEREST FUND
Schedule of Cash Receipts and Expenditures - Actual and Budget
For the Fiscal Year Ended June 30, 2012

	Current Year		Variance -
	Actual	Budget	Favorable (Unfavorable)
Cash Receipts			
Local Sources			
Ad valorem tax	\$81,619.62	\$77,215.00	\$4,404.62
Delinquent tax	2,969.84	1,960.00	1,009.84
Other	-	-	-
County Sources			
Motor vehicle tax	12,579.56	12,867.00	(287.44)
State Sources			
State aid	82,943.00	82,981.00	(38.00)
Total Cash Receipts	180,112.02	\$175,023.00	\$5,089.02
Expenditures			
Debt Service			
Principal	335,000.00	\$335,000.00	-
Interest	10,775.00	10,755.00	(20.00)
Other	-	100.00	100.00
Total Expenditures	345,775.00	\$345,855.00	\$80.00
Receipts Over (Under) Expenditures	(165,662.98)		
Unencumbered Cash, Beginning	191,518.24		
Unencumbered Cash, Ending	\$25,855.26		

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
AGENCY FUNDS

Schedule of Cash Receipts and Cash Disbursements
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Jayhawk - Linn High School	\$25,085.52	\$132,064.55	\$114,541.17	\$42,608.90
Jayhawk Elementary	4,686.74	8,461.58	8,040.80	5,107.52
Totals	<u>\$29,772.26</u>	<u>\$140,526.13</u>	<u>\$122,581.97</u>	<u>\$47,716.42</u>

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
DISTRICT ACTIVITY FUNDS
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Fiscal Year Ended June 30, 2012

Funds	Beginning	Cash	Expenditures	Ending	Plus Encumbrances and Accounts Payable	Cash Balances	
	Unencumbered Cash Balances			Unencumbered Cash Balances		June 30, 2012	2011
Gate Receipts							
Jayhawk - Linn High School	\$39.67	\$31,343.94	\$26,402.65	\$4,980.96	-	\$4,980.96	\$39.67
Total Gate Receipts	39.67	31,343.94	26,402.65	4,980.96	-	4,980.96	39.67
Totals	\$39.67	\$31,343.94	\$26,402.65	\$4,980.96	-	\$4,980.96	\$39.67

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
JAYHAWK - LINN HIGH SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

<u>Student Activity Funds</u>	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
Student Organizations				
Yearbook	-	\$2,849.87	\$2,849.87	-
Spirit Squad	509.33	1,476.51	1,119.96	865.88
Cross country	473.47	-	-	473.47
H. S. Football	3,087.99	4,861.95	3,120.64	4,829.30
H. S. Baseball	424.90	5,621.55	4,482.70	1,563.75
H. S. Boys basketball	260.38	6,720.95	5,291.58	1,689.75
H. S. Volleyball	1,211.22	6,635.26	5,083.28	2,763.20
H. S. Wrestling	670.56	500.12	70.00	1,100.68
H. S. Softball	-	287.85	277.00	10.85
H. S. Golf	77.50	-	50.00	27.50
H. S. Girls Basketball	81.79	1,063.00	552.40	592.39
Past classes	-	86.62	-	86.62
Class of '11	86.62	-	86.62	-
Class of '12	561.86	7,559.06	8,120.92	-
Class of '13	87.29	5,490.01	2,888.51	2,688.79
Class of '14	33.87	1,001.07	-	1,034.94
Class of '15	37.00	718.77	67.68	688.09
Class of '16	-	316.00	300.00	16.00
WLC	2,720.24	7,885.51	9,234.58	1,371.17
Ag ed	6,472.04	50,522.71	47,280.43	9,714.32
Journalism	980.00	1,560.00	315.00	2,225.00
FACS	52.50	138.95	133.55	57.90
Art club	48.18	-	-	48.18
French Club	39.02	-	39.02	-
FCCLA	40.37	662.50	167.52	535.35
J. H. English	1,000.39	2,636.00	1,396.58	2,239.81
Band	247.11	216.62	-	463.73
Choir	203.62	-	203.62	-
Drama/Forensics	306.13	418.61	20.00	704.74
Library club	-	200.00	-	200.00
Student council	3,705.26	16,520.06	17,712.40	2,512.92
Tech Lab	131.99	45.00	112.71	64.28
After Prom	797.89	2,900.00	2,552.35	1,145.54
Guardian Angel	737.00	-	362.25	374.75
FFS Special needs	-	3,170.00	650.00	2,520.00
Totals - Cash Basis	25,085.52	132,064.55	114,541.17	42,608.90

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
JAYHAWK - LINN HIGH SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>District Activity Funds</u>				
Gate Receipts				
Athletics	-	\$26,993.28	\$22,835.52	\$4,157.76
Jr High Athletics	39.67	4,350.66	3,567.13	823.20
Total - Cash Basis	39.67	31,343.94	26,402.65	4,980.96
<u>District Activity Funds</u>				
Fees and User Charges				
Technology fee	-	8,740.00	8,740.00	-
Food service	-	42,625.00	42,625.00	-
Book rental	-	7,900.00	7,900.00	-
Drivers Education fees	-	2,413.00	2,413.00	-
Total - Cash Basis	-	61,678.00	61,678.00	-
Special Revolving				
Art	-	628.29	628.29	-
Computer	-	9,270.00	9,270.00	-
Welding & metal	-	2,335.04	2,335.04	-
Wood	-	1,561.81	1,561.81	-
Sports physicals	270.00	-	-	270.00
Change	440.00	625.00	450.00	615.00
Interest & service charge	0.86	-	0.86	-
Miscellaneous clearing	750.00	10,719.52	10,128.07	1,341.45
Petty cash	650.00	525.15	551.46	623.69
Postage	499.01	590.08	590.08	499.01
Sales tax	-	3,560.68	2,988.48	572.20
Total - Cash Basis	2,609.87	29,815.57	28,504.09	3,921.35
 GRAND TOTALS (MEMORANDUM ONLY)	<u>\$27,735.06</u>	<u>\$254,902.06</u>	<u>\$231,125.91</u>	<u>\$51,511.21</u>

JAYHAWK UNIFIED SCHOOL DISTRICT #346
MOUND CITY, KANSAS
JAYHAWK ELEMENTARY SCHOOL ACTIVITY FUND
Schedule of Cash Receipts, Cash Disbursements and Cash Balances
For the Fiscal Year Ended June 30, 2012

	Beginning Cash Balances	Cash Receipts and Transfers	Cash Disbursements and Transfers	Ending Cash Balances
<u>Student Activity Funds</u>				
Student Organizations				
Student Council	\$3,287.47	\$7,180.33	\$6,459.55	\$4,008.25
Gifts and grants	1,399.27	-	300.00	1,099.27
Yearbook	-	1,281.25	1,281.25	-
Total - Cash Basis	4,686.74	8,461.58	8,040.80	5,107.52
<u>District Activity Funds</u>				
Fees and User Charges				
Food service	-	44,430.82	44,430.82	-
Book rental	-	803.88	803.88	-
Miscellaneous reimbursement	-	2,751.01	2,751.01	-
Petty cash	300.00	999.70	999.70	300.00
Site collections	-	862.70	862.70	-
Tax	116.00	93.75	122.00	87.75
Totals - Cash Basis	416.00	49,941.86	49,970.11	387.75
 GRAND TOTALS (MEMORANDUM ONLY)	 \$5,102.74	 \$58,403.44	 \$58,010.91	 \$5,495.27