

UNIFIED SCHOOL DISTRICT NO. 338

Valley Falls, Kansas

Financial Statements

For the Year Ended June 30, 2012

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UNIFIED SCHOOL DISTRICT NO. 338
Financial Statements
For the Year Ended June 30, 2012

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MIZE & HOUSER
COMPANY P.A.

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Board of Education
Unified School District No. 338
Valley Falls, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 338, (the District), as of and for the year ended June 30, 2012. This financial statement is the responsibility of the District's management. Our responsibility is to express an opinion on the financial statement based on our audit. The prior year partial comparative information has been derived from the District's financial statements for the year ended June 30, 2011. In our report dated November 18, 2011, on these financial statements we expressed an adverse opinion as to presentation on the basis of generally accepted accounting principles and a qualified opinion as to presentation on the Kansas prescribed basis of accounting.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States and the "Kansas Municipal Audit Guide." Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 338, as of June 30, 2012, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

Also, 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.

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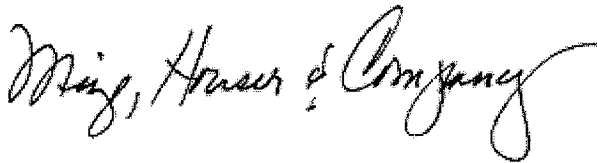
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The financial statements include partial prior-year comparative information. Such information does not include all of the information required for a presentation in conformity with the Kansas regulatory basis of accounting. Accordingly, such information should be read in conjunction with the District's financial statement for the year ended June 30, 2011, from which such partial information was derived.

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

A handwritten signature in cursive script, reading "Ming, Houser & Company". The signature is written in dark ink and is positioned above the date.

January 17, 2013

UNIFIED SCHOOL DISTRICT NO. 338
Summary of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2012

<u>Fund</u>	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>	Add Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Governmental Fund Types:							
General Funds:							
General Fund	\$ -	\$ -	\$ 3,163,171	\$ 3,163,171	\$ -	\$ 3,188	\$ 3,188
Supplemental General	22,497	-	1,022,546	1,001,446	43,597	5,279	48,876
Special Purpose Funds:							
At Risk (4 yr Old)	14,868	-	25,230	16,191	23,907	-	23,907
At Risk (K-12)	10,335	-	166,625	166,622	10,338	-	10,338
Capital Outlay	746,654	-	300,862	317,547	729,969	57,934	787,903
Driver Training	13,482	-	6,724	6,098	14,108	157	14,265
Food Service	63,337	-	216,759	213,984	66,112	-	66,112
Professional Development	13,995	-	20,400	20,396	13,999	-	13,999
Special Education	102,961	-	642,479	635,024	110,416	-	110,416
Vocational Education	11,221	-	130,430	130,448	11,203	-	11,203
Community Learning Center	27,435	-	15,619	24,350	18,704	-	18,704
Textbook Rental	86,900	-	22,822	9,773	99,949	-	99,949
Contingency Reserve	191,850	-	25,000	49	216,801	-	216,801
Grants	1,125	-	99,436	99,912	649	-	649
KPERS Special Retirement Contribution	-	-	256,985	256,985	-	-	-
Gifts and Grants	11,292	-	3,567	1,323	13,536	-	13,536
Recreation Commission	38,757	-	31,005	23,600	46,162	-	46,162
Gate Receipts	2,890	-	16,657	18,125	1,422	-	1,422
Debt Service Fund	142,505	-	264,759	262,496	144,768	-	144,768
Totals	\$ 1,502,104	\$ -	\$ 6,431,076	\$ 6,367,540	\$ 1,565,640	\$ 66,558	\$ 1,632,198

Composition of Cash
Kendall State Bank

Checking - NOW Account	\$ 1,619,950
Certificates of Deposit	10,825
Checking - High School Activity	29,806
Checking - Elementary Activity	25,006
Subtotal	1,685,587
Agency Funds per Statement 4	[53,389]
Total Reporting Entity	\$ 1,632,198

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

USD No. 338 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements include all the accounts for which the District is considered to be financially accountable. The District has no component units.

Reimbursed Expenses

Expenditures in the amount of \$36,355 and \$1,331 are classified as reimbursed expenses in the General Fund and Supplemental General Fund, respectively. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursement was made in the current year on behalf of the payee,
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAG regulatory basis of accounting involves the recognition of cash, cash equivalents, and marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality 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 regulatory basis for accounting.

Fund Descriptions

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

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies - (Continued)

The following types of funds comprise the financial activities of the District for the year ended June 30, 2012:

Governmental Funds

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Projects and tax levies for long-term debt) that are intended for specified purposes.

Debt Service Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Fiduciary Fund – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), principal and interest funds, and business 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 the budget for the succeeding calendar year on or before August 1st.
2. Publication in the local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication the hearing may be held and the governing body may amend the budget at that time. The budget was amended for the year ended June 30, 2012 and was amended for the General and Special Education Funds.

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 regulatory basis of accounting, in which revenues are recognized which 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 municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

Budgetary Information (Continued)

A legal operating budget is not required for capital project funds, fiduciary funds, and the following special purpose and debt service funds:

- Community Learning Center
- Textbook
- Contingency
- Gifts and Grant

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.

Ad Valorem Tax Revenues

The determination of assessed valuations and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuations on January 1 and the County Clerk spreads the annual assessment on the tax rolls. Property taxes are levied as of November 1 and become a lien on the property as of that date.

Payments are due November 1, becoming delinquent with penalty, December 21. Payments of 50% are accepted through December 20, with the second 50% then being due on or before May 10 of the following year. The County Treasurer is the tax collection agent for all taxing entities within the County. The initial distribution to the subdivisions, including the District, is on or before January 20 of the ensuing year. Additional amounts are distributed on four (4) subsequent dates throughout the calendar year.

NOTE 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.

The District received \$298,855 in General State Aid and \$32,373 in Supplemental General State Aid subsequent to June 30, 2012 and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2012.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits were \$1,685,587 and the bank balance was \$1,469,991. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance; \$1,219,991 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 3 - Interfund Transactions

Transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-6428	\$ 529,150
General	Capital Outlay	K.S.A. 72-6428	269,289
General	Contingency Reserve	K.S.A. 72-6428	25,000
Supplemental General	Food Service	K.S.A. 72-6433	22,572
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	166,625
Supplemental General	At Risk 4 Year Old	K.S.A. 72-6433	16,000
Supplemental General	Professional Development	K.S.A. 72-6433	20,400
Supplemental General	Vocational Education	K.S.A. 72-6433	130,430
Supplemental General	Special Education	K.S.A. 72-6433	102,320
Total			<u>\$ 1,281,786</u>

NOTE 4 - Defined Benefit Pension Plan

Plan Description. The 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 South Kansas Avenue, Topeka, KS 66603-3803) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. 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 statutory required employers share. Estimated Kansas contributions to KPERS for the District employees for the years ending June 30, 2012, 2011, and 2010 were \$256,985, \$154,933, and \$185,031 respectively, equal to the required contributions for each year.

NOTE 5 - Early Retirement Benefit

The District has a plan which covers teachers who voluntarily take early retirement. A teacher is eligible for early retirement if such employee is a full time, certified employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS, or if such employee is a part time certified employee, has previously served at least fifteen years as a full time employee in Unified School District No. 338, and is eligible for retirement benefits under KPERS.

Benefits are payable until the recipient reaches 65 years of age. The cost of this plan for the year ended June 30, 2012 was \$25,920.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 5 - Early Retirement Benefits (Continued)

The retirement benefit is not funded but is to be paid from each year's operating budget. The benefits due under the plan for the next three years are as follows:

<u>Year</u>	<u>Total Due</u>
2012-13	\$ 21,258
2013-14	14,867
2014-15	13,172
2015-16	11,900
2016-17	<u>6,814</u>
Total	<u>\$ 68,011</u>

NOTE 6 - Compensated Absences

The District allows certain employees to carryover some of their unused vacation days from one year to the next. These are paid upon termination or retirement if not used. The amount of vacation pay available to employees for use during the fiscal year ending June 30, 2012 is \$13,223.

NOTE 7 - Contingency

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

NOTE 8 - Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries commercial insurance. The District has joined other Kansas school districts to participate in Risk Management Services, Inc. (RMS), a worker's compensation insurance public entity risk pool. The pool operates as a common risk management and insurance program for several Kansas school districts. The District pays an annual premium to the pool for its workers compensation insurance coverage. The District's contractual agreement with RMS provides that RMS will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims (for each insured event). The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 9 - Long-Term Debt

Following is a detailed listing of the District's long-term debt outstanding at June 30, 2012:

<u>Debt Issue</u>	<u>Date Issued</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Amount</u>	<u>Outstanding Amount</u>
Series 2008 General Obligation Bonds	8/1/2008	3.90 to 4.70%	9/1/2028	<u>\$ 3,500,000</u>	<u>\$ 3,190,000</u>

Following is a summary of changes in long-term debt for the year ended June 30, 2012:

<u>Type of Issue</u>	<u>Beginning Principal Outstanding</u>	<u>Additions to Principal</u>	<u>Reductions of Principal</u>	<u>Ending Principal Outstanding</u>
G.O. Bonds To Be Paid With:				
Tax Levies				
Series 2008	<u>\$ 3,310,000</u>	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ 3,190,000</u>
Total	<u>\$ 3,310,000</u>	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ 3,190,000</u>

Annual debt service requirements to maturity for general obligation bonds to be paid with tax levies:

<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>
2012-13	\$ 130,000	\$ 139,795	\$ 269,795
2013-14	135,000	133,945	268,945
2014-15	140,000	127,870	267,870
2015-16	145,000	121,570	266,570
2016-17	155,000	87,855	242,855
2018-2022	875,000	464,965	1,339,965
2023-2027	1,100,000	283,485	1,383,485
2028-2029	<u>510,000</u>	<u>58,360</u>	<u>568,360</u>
Total	<u>\$ 3,190,000</u>	<u>\$ 1,417,845</u>	<u>\$ 4,607,845</u>

UNIFIED SCHOOL DISTRICT NO. 338
Notes to the Financial Statements
For the Year Ended June 30, 2012

NOTE 10 – Lease

On July 20, 2009 the District entered into a lease purchase agreement for lights on the District's athletic field in the amount of \$96,000 at an interest rate of 6.81% over a 5 year term with future minimum lease payments as follows:

Year				
<u>Ending</u>	<u>Principal Due</u>	<u>Interest Due</u>	<u>Total Due</u>	
June 30, 2013	\$ 14,352	\$ 2,726	\$ 17,078	
June 30, 2014	15,208	1,870	17,078	
June 30, 2015	16,116	962	17,078	
Total	<u>\$ 45,676</u>	<u>\$ 5,558</u>	<u>\$ 51,234</u>	

UNIFIED SCHOOL DISTRICT NO. 338
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012

<u>Fund</u>	<u>Certified Budget</u>	Adjustment to Comply with Legal <u>Max Budget</u>	Adjustment for Qualifying Budget <u>Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over [Under]</u>
Governmental Fund Types:						
General Funds:						
General Fund	\$3,085,992	\$ 40,824	\$ 36,355	\$3,163,171	\$ 3,163,171	\$ -
Supplemental General	1,000,115	-	1,331	1,001,446	1,001,446	-
Special Purpose Funds:						
At Risk (4yr Old)	45,275	-	-	45,275	16,191	29,084
At Risk (K-12)	230,900	-	-	230,900	166,622	64,278
Capital Outlay	500,000	-	-	500,000	317,547	182,453
Driver Training	8,425	-	-	8,425	6,098	2,327
Food Service	293,900	-	-	293,900	213,984	79,916
Professional Development	39,360	-	-	39,360	20,396	18,964
Special Education	636,116	-	-	636,116	635,024	1,092
Vocational Education	132,725	-	-	132,725	130,448	2,277
Grants	100,140	-	-	100,140	99,912	228
KPERs Special Retirement Contribution	286,626	-	-	286,626	256,985	29,641
Recreation Commission	60,000	-	-	60,000	23,600	36,400
Debt Service Fund	262,496	-	-	262,496	262,496	-

UNIFIED SCHOOL DISTRICT NO. 338
General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 240,796	\$ 238,874	\$ 245,156	\$ [6,282]
Delinquent	17,713	15,821	2,590	13,231
Federal Aid	155,068	1,455	-	1,455
State Aid:				
Equalization Aid	2,380,453	2,397,572	2,389,898	7,674
Special Education Aid	403,601	473,094	448,348	24,746
Reimbursement Expenses	40,788	36,355	-	36,355
Total Cash Receipts	<u>3,238,419</u>	<u>3,163,171</u>	<u>\$ 3,085,992</u>	<u>\$ 77,179</u>
Expenditures and Transfers				
Instruction	1,119,009	1,207,223	\$ 1,347,300	\$ 140,077
Student support services	44,463	42,144	48,320	6,176
Instructional support staff	102,894	104,500	52,730	[51,770]
General administration	329,473	358,805	354,400	[4,405]
School administration	267,908	204,232	184,800	[19,432]
Operations and maintenance	255,498	333,047	332,335	[712]
Transportation	178,769	89,781	251,820	162,039
Transfers out	940,405	823,439	514,287	[309,152]
Adjustment to comply with legal max budget	-	-	40,824	40,824
Adjustment for qualifying budget credits	-	-	36,355	36,355
Total Expenditures and Transfers	<u>3,238,419</u>	<u>3,163,171</u>	<u>\$ 3,163,171</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Supplemental General Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 375,586	\$ 390,057	\$ 384,861	\$ 5,196
Delinquent	24,215	24,796	4,057	20,739
Motor Vehicle	46,785	53,945	59,014	[5,069]
Recreational Vehicle	2,890	797	1,162	[365]
State Aid	621,871	551,620	531,759	19,861
Reimbursed Expenses	678	1,331	-	1,331
Total Cash Receipts	<u>1,072,025</u>	<u>1,022,546</u>	<u>\$ 980,853</u>	<u>\$ 41,693</u>
Expenditures and Transfers				
Instruction	471,919	386,009	\$ 222,877	\$ [163,132]
Instructional support staff	2,735	2,372	-	[2,372]
General administration	51,108	53,036	-	[53,036]
School administration	74	-	-	-
Operations and maintenance	169,657	101,682	206,158	104,476
Transfers out	362,000	458,347	571,080	112,733
Adjustment for qualifying budget credits	-	-	1,331	1,331
Total Expenditures and Transfers	<u>1,057,493</u>	<u>1,001,446</u>	<u>\$ 1,001,446</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	14,532	21,100		
Unencumbered Cash, Beginning	<u>7,965</u>	<u>22,497</u>		
Unencumbered Cash, Ending	<u>\$ 22,497</u>	<u>\$ 43,597</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
At Risk (4 yr old) Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Cash Receipts				
Charges for Services	\$ 10,400	\$ 9,230	\$ -	\$ 9,230
Transfers In	<u>34,000</u>	<u>16,000</u>	<u>45,275</u>	<u>[29,275]</u>
Total Cash Receipts	<u>44,400</u>	<u>25,230</u>	<u>\$ 45,275</u>	<u>\$ [20,045]</u>
Expenditures and Transfers				
Instruction	<u>44,311</u>	<u>16,191</u>	<u>\$ 45,275</u>	<u>\$ 29,084</u>
Total Expenditures and Transfers	<u>44,311</u>	<u>16,191</u>	<u>\$ 45,275</u>	<u>\$ 29,084</u>
Receipts Over [Under] Expenditures	89	9,039		
Unencumbered Cash, Beginning	<u>14,779</u>	<u>14,868</u>		
Unencumbered Cash, Ending	<u>\$ 14,868</u>	<u>\$ 23,907</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
At Risk (K-12) Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Cash Receipts				
Other Revenue From Local Source	\$ -	\$ -	\$ 4,061	\$ [4,061]
Transfers In	<u>146,000</u>	<u>166,625</u>	<u>226,839</u>	<u>(60,214)</u>
Total Cash Receipts	<u>146,000</u>	<u>166,625</u>	<u>\$ 230,900</u>	<u>\$ [64,275]</u>
Expenditures and Transfers				
Instruction	<u>145,982</u>	<u>166,622</u>	<u>\$ 230,900</u>	<u>\$ 64,278</u>
Total Expenditures and Transfers	<u>145,982</u>	<u>166,622</u>	<u>\$ 230,900</u>	<u>\$ 64,278</u>
Receipts Over [Under] Expenditures	18	3		
Unencumbered Cash, Beginning	<u>10,317</u>	<u>10,335</u>		
Unencumbered Cash, Ending	<u>\$ 10,335</u>	<u>\$ 10,338</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Capital Outlay Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Cash Receipts				
Taxes and Shared Revenue:				
Delinquent	\$ 365	\$ 104	\$ -	\$ 104
Motor Vehicle	-	-	22	[22]
Recreational Vehicle	5	-	-	-
Investment Income	2,631	1,741	-	1,741
State Aid	46,660	29,728	-	29,728
Federal Aid	23,801	-	-	-
Transfer In	<u>383,185</u>	<u>269,289</u>	<u>-</u>	<u>269,289</u>
Total Cash Receipts	<u>456,647</u>	<u>300,862</u>	<u>\$ 22</u>	<u>\$ 300,840</u>
Expenditures and Transfers				
Instruction	9,053	\$ 36,141	\$ -	\$ [36,141]
Instructional support	-	46,212	-	[46,212]
General administration	16,465	-	-	-
Operations and maintenance	55,829	65,580	50,000	[15,580]
Student transportation services	12,845	35,258	100,000	64,742
Facility acquisition and construction services	147,180	-	-	-
Site Improvement	-	-	250,000	250,000
Outside Contractors	<u>-</u>	<u>134,356</u>	<u>100,000</u>	<u>[34,356]</u>
Total Expenditures and Transfers	<u>241,372</u>	<u>317,547</u>	<u>\$ 500,000</u>	<u>\$ 182,453</u>
Receipts Over [Under] Expenditures	215,275	[16,685]		
Unencumbered Cash, Beginning	<u>531,379</u>	<u>746,654</u>		
Unencumbered Cash, Ending	<u>\$ 746,654</u>	<u>\$ 729,969</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Driver Training Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Aid:				
Driver Training	\$ 888	\$ 1,974	\$ 2,220	\$ [246]
Charges for Services	<u>5,625</u>	<u>4,750</u>	<u>6,250</u>	<u>[1,500]</u>
Total Cash Receipts	<u>6,513</u>	<u>6,724</u>	<u>\$ 8,470</u>	<u>\$ [1,746]</u>
Expenditures				
Instruction	3,977	5,491	\$ 7,725	\$ 2,234
Operations and maintenance	<u>503</u>	<u>607</u>	<u>700</u>	<u>93</u>
Total Expenditures	<u>4,480</u>	<u>6,098</u>	<u>\$ 8,425</u>	<u>\$ 2,327</u>
Receipts Over [Under] Expenditures	2,033	626		
Unencumbered Cash, Beginning	<u>11,449</u>	<u>13,482</u>		
Unencumbered Cash, Ending	<u>\$ 13,482</u>	<u>\$ 14,108</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Food Service Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	<u>[Under]</u>
Cash Receipts				
Federal Aid:				
National School Lunch Program	\$ 102,030	\$ 117,651	\$ 95,237	\$ 22,414
State Aid:				
School Food Assistance	2,113	2,113	1,995	118
Charges for Services	73,477	74,423	103,525	[29,102]
Transfers In	-	22,572	30,000	[7,428]
Total Cash Receipts	<u>177,620</u>	<u>216,759</u>	<u>\$ 230,757</u>	<u>\$ [13,998]</u>
Expenditures				
Food service operation	<u>177,861</u>	<u>213,984</u>	<u>\$ 293,900</u>	<u>\$ 79,916</u>
Total Expenditures	<u>177,861</u>	<u>213,984</u>	<u>\$ 293,900</u>	<u>\$ 79,916</u>
Receipts Over [Under] Expenditures	[241]	2,775		
Unencumbered Cash, Beginning	<u>63,578</u>	<u>63,337</u>		
Unencumbered Cash, Ending	<u>\$ 63,337</u>	<u>\$ 66,112</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Professional Development Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers In	\$ 9,000	\$ 20,400	\$ 39,360	\$ [18,960]
Total Cash Receipts	<u>9,000</u>	<u>20,400</u>	<u>\$ 39,360</u>	<u>\$ [18,960]</u>
Expenditures				
Instructional support staff	8,805	20,257	\$ 35,360	\$ 15,103
Other supplemental service	<u>187</u>	<u>139</u>	<u>4,000</u>	<u>3,861</u>
Total Expenditures	<u>8,992</u>	<u>20,396</u>	<u>\$ 39,360</u>	<u>\$ 18,964</u>
Receipts Over [Under] Expenditures	8	4		
Unencumbered Cash, Beginning	<u>13,987</u>	<u>13,995</u>		
Unencumbered Cash, Ending	<u>\$ 13,995</u>	<u>\$ 13,999</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Special Education Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Cash Receipts				
Intergovernmental	\$ 3,306	\$ 11,009	\$ -	\$ 11,009
Miscellaneous	3,000	-	-	-
Transfers In	<u>563,601</u>	<u>631,470</u>	<u>611,168</u>	<u>20,302</u>
Total Cash Receipts	<u>569,907</u>	<u>642,479</u>	<u>\$ 611,168</u>	<u>\$ 31,311</u>
Expenditures				
Instruction	542,932	588,181	\$ 581,968	\$ [6,213]
Vehicle operating services	<u>27,161</u>	<u>46,843</u>	<u>54,148</u>	<u>7,305</u>
Total Expenditures	<u>570,093</u>	<u>635,024</u>	<u>\$ 636,116</u>	<u>\$ 1,092</u>
Receipts Over [Under] Expenditures	[186]	7,455		
Unencumbered Cash, Beginning	<u>103,147</u>	<u>102,961</u>		
Unencumbered Cash, Ending	<u>\$ 102,961</u>	<u>\$ 110,416</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Vocational Education Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers In	\$ 130,000	\$ 130,430	\$ 132,725	\$ [2,295]
Total Cash Receipts	<u>130,000</u>	<u>130,430</u>	<u>\$ 132,725</u>	<u>\$ [2,295]</u>
Expenditures				
Instruction	122,756	123,098	\$ 124,725	\$ 1,627
Student Support Services	<u>7,000</u>	<u>7,350</u>	<u>8,000</u>	<u>650</u>
Total Expenditures	<u>129,756</u>	<u>130,448</u>	<u>\$ 132,725</u>	<u>\$ 2,277</u>
Receipts Over [Under] Expenditures	244	[18]		
Unencumbered Cash, Beginning	<u>10,977</u>	<u>11,221</u>		
Unencumbered Cash, Ending	<u>\$ 11,221</u>	<u>\$ 11,203</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Community Learning Center Fund *
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
State Aid	\$ 17,806	\$ 15,619
Total Cash Receipts	<u>17,806</u>	<u>15,619</u>
Expenditures		
Instruction	<u>28,850</u>	<u>24,350</u>
Total Expenditures	<u>28,850</u>	<u>24,350</u>
Receipts Over [Under] Expenditures	[11,044]	[8,731]
Unencumbered Cash, Beginning	<u>38,479</u>	<u>27,435</u>
Unencumbered Cash, Ending	<u>\$ 27,435</u>	<u>\$ 18,704</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338
Textbook Rental Fund *
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Charges for Services	\$ 25,576	\$ 22,822
Total Cash Receipts	<u>25,576</u>	<u>22,822</u>
Expenditures		
Instruction	<u>20,095</u>	<u>9,773</u>
Total Expenditures	<u>20,095</u>	<u>9,773</u>
Receipts Over [Under] Expenditures	5,481	13,049
Unencumbered Cash, Beginning	<u>81,419</u>	<u>86,900</u>
Unencumbered Cash, Ending	<u>\$ 86,900</u>	<u>\$ 99,949</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338
Contingency Reserve Fund *
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Transfers In	<u>\$ 36,619</u>	<u>\$ 25,000</u>
Total Cash Receipts	<u>36,619</u>	<u>25,000</u>
Expenditures		
Instruction	<u>60,381</u>	<u>49</u>
Total Expenditures	<u>60,381</u>	<u>49</u>
Receipts Over [Under] Expenditures	[23,762]	24,951
Unencumbered Cash, Beginning	<u>215,612</u>	<u>191,850</u>
Unencumbered Cash, Ending	<u>\$ 191,850</u>	<u>\$ 216,801</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 338
Grants Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012

	<u>Title I</u>	<u>Carl Perkins</u>	<u>REAP</u>
Cash Receipts			
Federal Aid:			
Grants	\$ 52,132	\$ -	\$ 32,430
Total Cash Receipts	<u>52,132</u>	<u>-</u>	<u>32,430</u>
Expenditures			
Instruction	<u>52,132</u>	<u>1,125</u>	<u>32,430</u>
Total Expenditures	<u>52,132</u>	<u>1,125</u>	<u>32,430</u>
Receipts Over [Under] Expenditures	-	[1,125]	-
Unencumbered Cash, Beginning	<u>-</u>	<u>1,125</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Class Size Reduction</u>	<u>Actual Totals</u>	<u>Budget</u>	<u>Variance Over [Under]</u>
\$ 14,874	\$ 99,436	\$ 99,015	\$ 421
<u>14,874</u>	<u>99,436</u>	<u>\$ 99,015</u>	<u>\$ 421</u>
<u>14,225</u>	<u>99,912</u>	<u>\$ 100,140</u>	<u>\$ 228</u>
<u>14,225</u>	<u>99,912</u>	<u>\$ 100,140</u>	<u>\$ 228</u>
649	[476]		
<u>-</u>	<u>1,125</u>		
<u>\$ 649</u>	<u>\$ 649</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 339
KPERs Special Retirement Contribution Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Aid:				
Employer Contribution	\$ 154,933	\$ 256,985	\$ 286,626	\$ [29,641]
Total Cash Receipts	<u>154,933</u>	<u>256,985</u>	<u>\$ 286,626</u>	<u>\$ [29,641]</u>
Expenditures and Transfers				
Instruction	115,826	217,878	\$ 191,753	\$ [26,125]
Student support	2,597	2,597	4,299	1,702
Instructional support	2,633	2,633	5,159	2,526
General administration	7,216	7,216	18,344	11,128
School administration	10,785	10,785	26,370	15,585
Other Supplemental Services			4,873	4,873
Operations and maintenance	7,320	7,320	17,484	10,164
Student transportation services	4,411	4,411	10,032	5,621
Food service	<u>4,145</u>	<u>4,145</u>	<u>8,312</u>	<u>4,167</u>
Total Expenditures and Transfers	<u>154,933</u>	<u>256,985</u>	<u>\$ 286,626</u>	<u>\$ 29,641</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Gifts and Grants Fund *
Schedule of Cash Receipts and Expenditures - Actual
Regulatory Basis
For the Year Ended June 30, 2012 and 2011

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Cash Receipts		
Donations	\$ 5,818	\$ 3,567
Total Cash Receipts	<u>5,818</u>	<u>3,567</u>
Expenditures		
Miscellaneous	<u>3,883</u>	<u>1,323</u>
Total Expenditures	<u>3,883</u>	<u>1,323</u>
Receipts Over [Under] Expenditures	1,935	2,244
Unencumbered Cash, Beginning	<u>9,357</u>	<u>11,292</u>
Unencumbered Cash, Ending	<u>\$ 11,292</u>	<u>\$ 13,536</u>

* This fund is not required to be budgeted.

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Recreation Commission Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenue	\$ 17,315	\$ 16,930	\$ 21,713	\$ [4,783]
Miscellaneous	<u>11,923</u>	<u>14,075</u>	<u>-</u>	<u>14,075</u>
Total Cash Receipts	<u>29,238</u>	<u>31,005</u>	<u>\$ 21,713</u>	<u>\$ 9,292</u>
Expenditures				
Instruction	<u>43,789</u>	<u>23,600</u>	<u>\$ 60,000</u>	<u>\$ 36,400</u>
Total Expenditures	<u>43,789</u>	<u>23,600</u>	<u>\$ 60,000</u>	<u>\$ 36,400</u>
Receipts Over [Under] Expenditures	[14,551]	7,405		
Unencumbered Cash, Beginning	<u>53,308</u>	<u>38,757</u>		
Unencumbered Cash, Ending	<u>\$ 38,757</u>	<u>\$ 46,162</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Debt Service Fund
Schedule of Cash Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2012
(With Comparative Actual Amounts for the Year Ended June 30, 2011)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Cash Receipts				
Taxes and Shared Revenue:				
Ad Valorem Property	\$ 126,596	\$ 115,125	\$ 118,766	\$ [3,641]
Delinquent	8,523	8,379	1,364	7,015
Motor Vehicle	21,307	20,204	21,747	[1,543]
Recreational Vehicle	1,371	303	428	[125]
State Aid	123,508	120,748	120,748	-
Total Cash Receipts	281,305	264,759	\$ 263,053	\$ 1,706
Expenditures				
Principal	115,000	120,000	\$ 120,000	\$ -
Interest	147,783	142,496	142,496	-
Total Expenditures	262,783	262,496	\$ 262,496	\$ -
Receipts Over [Under] Expenditures	18,522	2,263		
Unencumbered Cash, Beginning	123,983	142,505		
Unencumbered Cash, Ending	\$ 142,505	\$ 144,768		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 338
Agency Funds
Schedule of Cash Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Elementary Student Organizations:				
Elementary Activities	\$ 169	\$ 1,336	\$ 1,505	\$ -
Elementary Activity Fund	3,011	1,228	1,632	2,607
Book Rental	7	22,910	22,917	-
Book Orders	52	2,792	2,782	62
Petty Cash	-	936	936	-
Preschool	-	10,205	10,205	-
Pep Club	63	-	-	63
Cheerleaders	6,085	4,372	5,998	4,459
Knowledge Bowl	75	-	-	75
AR Store	5,673	1,860	1,513	6,020
Community Learning Center	1,649	15,025	15,411	1,263
Student Council	1,205	6,307	5,934	1,578
PTO	7,487	9,377	7,985	8,879
Subtotal Elementary Student Organizations	<u>25,476</u>	<u>76,348</u>	<u>76,818</u>	<u>25,006</u>

UNIFIED SCHOOL DISTRICT NO. 338
Agency Funds
Schedule of Cash Receipts and Expenditures (Continued)
Regulatory Basis
For the Year Ended June 30, 2012

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
High School Student Organizations:				
Book Rental	\$ -	\$ 16,670	\$ 16,670	\$ -
TSA	9	-	-	9
Class of '09	786	-	786	-
Class of '10	295	-	295	-
Class of '11	164	-	-	164
Class of '12	2,412	459	2,184	687
Class of '13	1,329	6,762	6,122	1,969
Class of '14	1,258	436	-	1,694
Class of '15	-	934	-	934
Band	2,623	2,866	3,267	2,222
Cheerleading	1,112	5,612	6,172	552
Dance Team	162	1,708	1,666	204
K.A.Y.	1,317	-	-	1,317
National Honor Society	475	378	467	386
Const. Science	790	-	-	790
Weight Lifting	180	500	357	323
Football Jerseys	950	-	-	950
High School Girl's Basketball	10	-	-	10
High School Boy's Basketball	-	1,404	1,404	-
Art Club	152	-	-	152
Science Grant	508	-	-	508
Y-Teens	228	263	209	282
Speech and Drama	1,398	1,446	1,413	1,431
Shop	2,171	-	-	2,171
FBLA	86	11,634	10,921	799
Educator Scholarship	322	-	-	322
FHA / FCCLA	172	9,421	7,399	2,194
Petty Cash	-	1,308	1,308	-
STUCO	1,288	4,679	4,660	1,307
Yearbook	2,616	8,930	9,607	1,939
Home Economics	207	430	563	74
Community Education	483	-	248	235
Concert Choir	406	-	65	341
BB/SB Teams	203	698	699	202
DFALT	222	-	-	222
SPARKS	96	-	-	96
VFCCTV	605	-	529	76
Principal Account	390	3,518	1,650	2,258
Football Account	142	1,159	1,249	52
Entrepreneur Class	1,791	946	1,226	1,511
After Prom	75	125	200	-
Subtotal High School Student Organizations	<u>27,433</u>	<u>82,286</u>	<u>81,336</u>	<u>28,383</u>
Total Agency Funds	<u>\$ 52,909</u>	<u>\$ 158,634</u>	<u>\$ 158,154</u>	<u>\$ 53,389</u>

See independent auditor's report on the financial statements.

Schedule 4

UNIFIED SCHOOL DISTRICT NO. 338
District Activity Funds
Schedule of Cash Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2012

	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	Cash <u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered <u>Cash Balance</u>	Add: Outstanding Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
Gate Receipts	\$ 2,890	\$ -	\$ 16,657	\$ 18,125	\$ 1,422	\$ -	\$ 1,422

See independent auditor's report on the financial statements.