

**UNIFIED SCHOOL DISTRICT NO. 341**

**Oskaloosa, Kansas**

**Financial Statements**

**For the Year Ended June 30, 2012**

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UNIFIED SCHOOL DISTRICT NO. 341  
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 STATEMENT  
AND SUPPLEMENTARY INFORMATION**

Board of Education  
Unified School District No. 341  
Oskaloosa, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Unified School District No. 341, Oskaloosa, Kansas, (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 December 30, 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, 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.

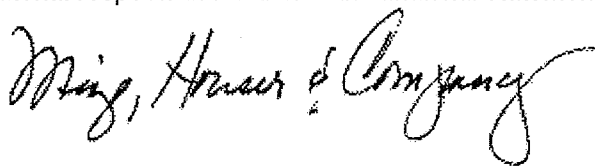
As described more fully in Note 1, the District has prepared this financial statement using the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted 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. 341, Oskaloosa, Kansas, 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.

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 that reads "Ming, Hauer & Company". The signature is written in dark ink and is positioned above the date.

November 5, 2012

UNIFIED SCHOOL DISTRICT NO. 341  
 Summary of Cash Receipts, Expenditures and Unencumbered Cash  
 Regulatory Basis  
 For the Year Ended June 30, 2012

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
<b>General Funds</b>							
General Fund	\$ -	\$ -	\$ 4,552,974	\$ 4,552,974	\$ -	\$ 10,097	\$ 10,097
Supplemental General	59,283	-	1,391,505	1,390,000	60,788	-	60,788
<b>Special Purpose Funds</b>							
Capital Outlay	1,199,079	-	62,628	449,092	812,615	87,422	900,037
KPERs Special Retirement Contribution	-	-	285,543	285,543	-	-	-
Driver Training	16,635	-	7,340	4,327	19,648	-	19,648
Food Service	102,326	-	376,220	374,922	103,624	28	103,652
Professional Development	20,506	-	27,110	23,448	24,168	5,805	29,973
Special Education	277,168	-	1,296,202	1,257,910	315,460	-	315,460
Vocational Education	49,984	-	136,535	136,582	49,937	-	49,937
Textbook and Student Material Revolving	37,253	-	110,060	7,140	140,173	288	140,461
Contingency Reserve	424,005	-	37,500	9,879	451,626	8	451,634
At Risk (K-12)	151,268	-	527,000	527,101	151,167	-	151,167
At Risk (4 Year Old)	28,000	-	61,000	60,737	28,263	-	28,263
Recreation Commission	-	-	28,794	28,794	-	-	-
Grant	[9,241]	-	164,642	154,362	1,039	-	1,039
District Activity	34,972	-	61,658	59,679	36,951	-	36,951
<b>Total Reporting Entity (Excluding Agency Funds)</b>	<b>\$ 2,391,238</b>	<b>\$ -</b>	<b>\$ 9,126,711</b>	<b>\$ 9,322,490</b>	<b>\$ 2,195,459</b>	<b>\$ 103,648</b>	<b>\$ 2,299,107</b>

Composition of Cash

Mutual Savings and Loan:

Savings	\$ 471,927
Total Mutual Savings and Loan	<u>471,927</u>

State Bank of Oskaloosa:

Checking	1,892,239
Certificate of Deposit	20,058
Total State Bank of Oskaloosa	<u>1,912,297</u>

Total Cash 2,384,224

Less Agency Funds per Schedule 3 [85,117]

Total (Excluding Activity Funds) \$2,299,107

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

UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 341 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present USD No. 341 (the primary government). The District's only related municipal entity, the Recreation Commission, has not been presented.

Reimbursed Expenses

Expenditures in the amount of \$34,740 are classified as reimbursed expenses in the General Fund. 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 Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, 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 KMAAG 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 of accounting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts (except as noted), cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented.

Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with accounting principles generally accepted in the United States of America. Capital assets that account for the land, buildings and equipment owned by the District are not presented in the financial statements. Also, long-term debt such as general obligation bonds, temporary notes and compensated absences are not presented in the financial statements. Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase, as required by state statutes.

UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

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

Regulatory Basis Fund Types

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

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

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 revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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 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 publication the hearing may be held and the governing body may amend the budget at that time. The budget for the year ended June 30, 2012 was amended for the General Fund.

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 when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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.

A legal operating budget is not required for the following special purpose funds: Textbook and Student Material Revolving Fund, Contingency Reserve, and District Activity.

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.



UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

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

Ad Valorem Tax Revenues

The determination of assessed valuations and the collections 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

*Deposits.* 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.

*Investments.* K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2012, the District held certificates of deposit of \$20,058.

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

*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%. The District has no designated "peak periods". All deposits were legally secured at June 30, 2012.

At June 30, 2012, the District's carrying amount of deposits was \$2,384,224 and the bank balance was \$2,313,700. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and the balance of \$1,813,700 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

*Substance receipt in transit.* The District received \$394,904 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.

UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 3 - Interfund Transactions

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Outlay	K.S.A. 72-6428	\$ 56,666
General	Special Education	K.S.A. 72-6428	903,289
General	Contingency Reserve	K.S.A. 72-6428	37,500
Supplemental General	Professional Development	K.S.A. 72-6433	26,000
Supplemental General	Special Education	K.S.A. 72-6433	302,000
Supplemental General	Food Service	K.S.A. 72-6433	43,000
Supplemental General	At Risk (4 Year Old)	K.S.A. 72-6433	61,000
Supplemental General	At Risk (K-12)	K.S.A. 72-6433	527,000
Supplemental General	Textbook and Student Material Revolving Fund	K.S.A. 72-6433	100,000
Supplemental General	Vocational Education	K.S.A. 72-6433	<u>121,000</u>
Total			<u>\$ 2,177,455</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, Suite 100, Topeka, KS 66603) 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 \$285,543, \$157,570, and \$193,734 respectively, equal to the required contributions for each year.

NOTE 5 - Compensated Absences

Certified personnel are awarded ten sick days annually. Unused sick days are accumulated up to a maximum of 90 days. Upon resignation or retirement, these unused sick days are paid to the employee at a rate of \$50 per day.

Classified staff are awarded one day of leave at the end of each pay period. This day of paid leave is based on the number of hours normally worked in a day. Unused leave days accrue up to a maximum of sixty days. Upon resignation or retirement, the unused leave days are paid to the employee at a rate of \$35 per eight-hour day.

The District has estimated the total leave liability at \$57,213.

UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 6 - Commitments and Contingencies

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 negative effect on the financial statements of the District at June 30, 2012.

NOTE 7 - Retirement Benefits

The District provides early retirement benefits for eligible employees. Eligible employees are teachers who have ten years or more of service with the District and qualify for retirement under the point system established by KPERS.

The first benefit is a one-time payment of \$50 for each year of service not to exceed 30 years. The plan is an unfunded, noncontributory, defined benefit plan. Current year cost of the plan was \$8,150. The current estimated liability for the plan based on employees who have met the eligibility requirement but have not yet retired is \$17,550.

The second benefit is for eligible employees who have also been a member of the District's group health insurance plan for at least ten years. The District will pay the single monthly health insurance premium for the retiring teacher until age 65. This plan is an unfunded, noncontributory, defined benefit plan. Current year cost of the plan was \$18,009. Benefits expected to be paid for the next five fiscal years based on current year premiums and current eligible employees are as follows:

Year Ended <u>June 30,</u>	<u>Amount</u>
2013	\$ 41,344
2014	38,911
2015	34,048
2016	29,184
2017	19,456
2018-22	<u>58,367</u>
	<u>\$ 221,310</u>

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. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years

NOTE 9 - Health Reimbursement Arrangement

The District had adopted a health reimbursement arrangement plan under Section 105 of the Internal Revenue Code. Eligible employees of the District are the superintendent of schools and the principals. Each eligible employee is allowed \$1,500 in medical expenditures per year. If the current year amount is not spent, it accumulates in the individual employee's account for future years.

UNIFIED SCHOOL DISTRICT NO. 341  
Notes to the Financial Statements  
For the Year Ended June 30, 2012

NOTE 10 - Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government 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 this financial statement.

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 government under this program.

NOTE 11 - Operating Leases

The District leases copiers and a postage machine under an operating lease for each. Total costs for the leases were \$18,468 for the year ended June 30, 2012. The future minimum lease payments for the leases are as follows:

<u>June 30,</u>	<u>Amount</u>
2013	\$ 18,468
2014	11,076
2015	3,684
2016	<u>1,842</u>
Total	\$ <u>35,070</u>

UNIFIED SCHOOL DISTRICT NO. 341  
 Summary of Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended June 30, 2012

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply With Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Positive [Negative]</u>
Governmental Type Funds:						
General Funds:						
General Fund	\$ 4,518,234	\$ -	\$ 34,740	\$ 4,552,974	\$ 4,552,974	\$ -
Supplemental General	1,390,000	-	-	1,390,000	1,390,000	-
Special Purpose Funds:						
Capital Outlay	950,000	-	-	950,000	449,092	500,908
KPERs Special Retirement Contribution	296,761	-	-	296,761	285,543	11,218
Driver Training	11,250	-	-	11,250	4,327	6,923
Food Service	396,000	-	-	396,000	374,922	21,078
Professional Development	35,000	-	-	35,000	23,448	11,552
Special Education	1,268,163	-	-	1,268,163	1,257,910	10,253
Vocational Education	157,738	-	-	157,738	136,582	21,156
At Risk (K-12)	529,300	-	-	529,300	527,101	2,199
At Risk (4 Year Old)	76,000	-	-	76,000	60,737	15,263
Recreation Commission	84,000	-	-	84,000	28,794	55,206
Grant	152,141	-	-	152,141	154,362	[2,221]

See independent auditor's report on the financial statements.

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UNIFIED SCHOOL DISTRICT NO. 341  
General Fund  
Schedule of 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 Positive [Negative]
		Actual	Budget	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 406,367	\$ 399,657	\$ 411,859	\$ [12,202]
Delinquent tax	41,348	33,287	8,985	24,302
State Aid:				
General	3,128,576	3,142,182	3,194,101	[51,919]
Special education	771,916	903,289	903,289	-
Federal Aid:				
Stabilization aid	79,079	-	-	-
Impact aid	170,343	39,819	-	39,819
Reimbursed expenses	74,594	34,740	-	34,740
<b>Total Cash Receipts</b>	<u>4,672,223</u>	<u>4,552,974</u>	<u>\$ 4,518,234</u>	<u>\$ 34,740</u>
<b>Expenditures</b>				
Instruction	1,822,304	2,084,770	\$ 1,908,831	\$ [175,939]
Student support services	128,191	117,271	219,952	102,681
Instructional support staff	64,200	65,279	125,862	60,583
General administration	279,982	296,389	292,100	[4,289]
School administration	335,683	340,870	341,500	630
Operations and maintenance	415,305	401,503	418,400	16,897
Transportation	284,572	249,437	308,300	58,863
Transfers out	1,341,986	997,455	903,289	[94,166]
Adjustment for qualifying budget credits	-	-	34,740	34,740
<b>Total Expenditures</b>	<u>4,672,223</u>	<u>4,552,974</u>	<u>\$ 4,552,974</u>	<u>\$ -</u>
Cash Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Supplemental General Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 658,449	\$ 651,900	\$ 707,121	\$ [55,221]
Delinquent tax	25,766	22,356	13,949	8,407
Motor vehicle tax	95,762	99,227	100,302	[1,075]
Recreational vehicle tax	-	-	1,821	[1,821]
State Aid:				
Equalization aid	<u>676,611</u>	<u>618,022</u>	<u>595,771</u>	<u>22,251</u>
<b>Total Cash Receipts</b>	<u>1,456,588</u>	<u>1,391,505</u>	<u>\$ 1,418,964</u>	<u>\$ [27,459]</u>
<b>Expenditures</b>				
Instruction	271,548	87,057	\$ 145,147	\$ 58,090
Operations and maintenance	132,380	122,943	164,900	41,957
Transfers out	<u>1,006,072</u>	<u>1,180,000</u>	<u>1,079,953</u>	<u>[100,047]</u>
<b>Total Expenditures</b>	<u>1,410,000</u>	<u>1,390,000</u>	<u>\$ 1,390,000</u>	<u>\$ -</u>
Cash Receipts Over [Under] Expenditures	46,588	1,505		
Unencumbered Cash, Beginning	<u>12,695</u>	<u>59,283</u>		
Unencumbered Cash, Ending	<u>\$ 59,283</u>	<u>\$ 60,788</u>		

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 341  
Capital Outlay Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
<b>Cash Receipts</b>				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 1,738	\$ 646	\$ 155	\$ 491
Delinquent tax	-	-	5	[5]
Motor vehicle tax	2,865	12	118	[106]
Investment income	3,334	1,809	4,000	[2,191]
Federal aid	14,510	-	-	-
Miscellaneous	17,314	3,495	-	3,495
Transfers in	<u>570,070</u>	<u>56,666</u>	<u>-</u>	<u>56,666</u>
<b>Total Cash Receipts</b>	<u>609,831</u>	<u>62,628</u>	<u>\$ 4,278</u>	<u>\$ 58,350</u>
<b>Expenditures</b>				
Instruction	33,740	26,200	\$ 100,000	\$ 73,800
General administration	14,405	26,022	50,000	23,978
School administration	-	4,514	75,000	70,486
Transportation	20,885	93,172	200,000	106,828
Operations and maintenance	15,337	3,759	100,000	96,241
Facility acquisition and construction services	<u>105,673</u>	<u>295,425</u>	<u>425,000</u>	<u>129,575</u>
<b>Total Expenditures</b>	<u>190,040</u>	<u>449,092</u>	<u>\$ 950,000</u>	<u>\$ 500,908</u>
Cash Receipts Over [Under] Expenditures	419,791	[386,464]		
Unencumbered Cash, Beginning	<u>779,288</u>	<u>1,199,079</u>		
Unencumbered Cash, Ending	<u>\$ 1,199,079</u>	<u>\$ 812,615</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
KPERs Special Retirement Contribution Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Sources:				
KPERs	\$ 157,570	\$ 285,543	\$ 296,761	\$ [11,218]
Total Cash Receipts	<u>157,570</u>	<u>285,543</u>	<u>\$ 296,761</u>	<u>\$ [11,218]</u>
Expenditures				
Retirement expenditures	<u>157,570</u>	<u>285,543</u>	<u>\$ 296,761</u>	<u>\$ 11,218</u>
Total Expenditures	<u>157,570</u>	<u>285,543</u>	<u>\$ 296,761</u>	<u>\$ 11,218</u>
Cash 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. 341  
Driver Training Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
State Aid:				
Driver training	\$ -	\$ -	\$ 1,850	\$ [1,850]
Transfer in	-	-	6,000	[6,000]
Miscellaneous	<u>4,961</u>	<u>7,340</u>	<u>-</u>	<u>7,340</u>
Total Cash Receipts	<u>4,961</u>	<u>7,340</u>	<u>\$ 7,850</u>	<u>\$ [510]</u>
Expenditures				
Instruction	3,336	4,327	\$ 10,750	\$ 6,423
Operations and maintenance	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Total Expenditures	<u>3,336</u>	<u>4,327</u>	<u>\$ 11,250</u>	<u>\$ 6,923</u>
Cash Receipts Over [Under] Expenditures	1,625	3,013		
Unencumbered Cash, Beginning	<u>15,010</u>	<u>16,635</u>		
Unencumbered Cash, Ending	<u>\$ 16,635</u>	<u>\$ 19,648</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Food Service Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal Aid:				
National school lunch/breakfast program	\$ 212,596	\$ 222,890	\$ 186,425	\$ 36,465
State Aid:				
School food assistance	2,941	3,434	2,738	696
Charges for services	79,928	90,424	120,623	[30,199]
Miscellaneous	11,323	16,472	15,000	1,472
Transfers in	25,000	43,000	50,000	[7,000]
<b>Total Cash Receipts</b>	<b>331,788</b>	<b>376,220</b>	<b>\$ 374,786</b>	<b>\$ 1,434</b>
Expenditures				
Food service operation	342,128	374,922	\$ 396,000	\$ 21,078
<b>Total Expenditures</b>	<b>342,128</b>	<b>374,922</b>	<b>\$ 396,000</b>	<b>\$ 21,078</b>
Cash Receipts Over [Under] Expenditures	[10,340]	1,298		
Unencumbered Cash, Beginning	112,666	102,326		
Unencumbered Cash, Ending	<u>\$ 102,326</u>	<u>\$ 103,624</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Professional Development Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Miscellaneous	\$ 39	\$ 1,110	\$ -	\$ 1,110
Transfers in	<u>22,000</u>	<u>26,000</u>	<u>25,000</u>	<u>1,000</u>
Total Cash Receipts	<u>22,039</u>	<u>27,110</u>	<u>\$ 25,000</u>	<u>\$ 2,110</u>
Expenditures				
Instructional support staff	<u>21,856</u>	<u>23,448</u>	<u>\$ 35,000</u>	<u>\$ 11,552</u>
Total Expenditures	<u>21,856</u>	<u>23,448</u>	<u>\$ 35,000</u>	<u>\$ 11,552</u>
Cash Receipts Over [Under] Expenditures	183	3,662		
Unencumbered Cash, Beginning	<u>20,323</u>	<u>20,506</u>		
Unencumbered Cash, Ending	<u>\$ 20,506</u>	<u>\$ 24,168</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Special Education Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Other revenue	\$ 46,667	\$ 90,913	\$ 40,000	\$ 50,913
Transfers in	<u>1,051,916</u>	<u>1,205,289</u>	<u>1,118,163</u>	<u>87,126</u>
Total Cash Receipts	<u>1,098,583</u>	<u>1,296,202</u>	<u>\$ 1,158,163</u>	<u>\$ 138,039</u>
Expenditures				
Instruction	962,733	1,046,677	\$ 1,135,003	\$ 88,326
Student support services	1,227	-	-	-
Vehicle operating services	<u>108,318</u>	<u>211,233</u>	<u>133,160</u>	<u>[78,073]</u>
Total Expenditures	<u>1,072,278</u>	<u>1,257,910</u>	<u>\$ 1,268,163</u>	<u>\$ 10,253</u>
Cash Receipts Over [Under] Expenditures	26,305	38,292		
Unencumbered Cash, Beginning	<u>250,863</u>	<u>277,168</u>		
Unencumbered Cash, Ending	<u>\$ 277,168</u>	<u>\$ 315,460</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Vocational Education Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Miscellaneous	\$ -	\$ 15,535	\$ -	\$ 15,535
Transfers in	<u>131,350</u>	<u>121,000</u>	<u>147,390</u>	<u>[26,390]</u>
Total Cash Receipts	<u>131,350</u>	<u>136,535</u>	<u>\$ 147,390</u>	<u>\$ [10,855]</u>
Expenditures				
Instruction	<u>131,366</u>	<u>136,582</u>	<u>\$ 157,738</u>	<u>\$ 21,156</u>
Total Expenditures	<u>131,366</u>	<u>136,582</u>	<u>\$ 157,738</u>	<u>\$ 21,156</u>
Cash Receipts Over [Under] Expenditures	[16]	[47]		
Unencumbered Cash, Beginning	<u>50,000</u>	<u>49,984</u>		
Unencumbered Cash, Ending	<u>\$ 49,984</u>	<u>\$ 49,937</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Textbook and Student Material Revolving Fund \*  
Schedule of 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		
Textbook revenue	\$ 10,698	\$ 10,060
Transfers in	-	100,000
	<u>10,698</u>	<u>110,060</u>
Total Cash Receipts		
Expenditures		
Instruction	<u>229</u>	<u>7,140</u>
Total Expenditures	<u>229</u>	<u>7,140</u>
Cash Receipts Over [Under] Expenditures	10,469	102,920
Unencumbered Cash, Beginning	<u>26,784</u>	<u>37,253</u>
Unencumbered Cash, Ending	<u>\$ 37,253</u>	<u>\$ 140,173</u>

\* This fund is not required to be budgeted.



UNIFIED SCHOOL DISTRICT NO. 341  
Contingency Reserve Fund \*  
Schedule of 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	\$ -	\$ 37,500
Total Cash Receipts and Transfers	<u>-</u>	<u>37,500</u>
Expenditures		
Instruction	<u>53,794</u>	<u>9,879</u>
Total Expenditures	<u>53,794</u>	<u>9,879</u>
Cash Receipts Over [Under] Expenditures	[53,794]	27,621
Unencumbered Cash, Beginning	<u>477,799</u>	<u>424,005</u>
Unencumbered Cash, Ending	<u>\$ 424,005</u>	<u>\$ 451,626</u>

\* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 341  
At Risk (K-12) Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Miscellaneous	\$ 554	\$ -	\$ -	\$ -
Transfer in	<u>473,850</u>	<u>527,000</u>	<u>508,567</u>	<u>18,433</u>
Total Cash Receipts	<u>474,404</u>	<u>527,000</u>	<u>\$ 508,567</u>	<u>\$ 18,433</u>
Expenditures				
Instruction	<u>474,406</u>	<u>527,101</u>	<u>\$ 529,300</u>	<u>\$ 2,199</u>
Total Expenditures	<u>474,406</u>	<u>527,101</u>	<u>\$ 529,300</u>	<u>\$ 2,199</u>
Cash Receipts Over [Under] Expenditures	[2]	[101]		
Unencumbered Cash, Beginning	<u>151,270</u>	<u>151,268</u>		
Unencumbered Cash, Ending	<u>\$ 151,268</u>	<u>\$ 151,167</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
At Risk (4 Year Old) Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers in	\$ 73,872	\$ 61,000	\$ 76,000	\$ [15,000]
Total Cash Receipts	<u>73,872</u>	<u>61,000</u>	<u>\$ 76,000</u>	<u>\$ [15,000]</u>
Expenditures				
Instruction	<u>73,994</u>	<u>60,737</u>	<u>\$ 76,000</u>	<u>\$ 15,263</u>
Total Expenditures	<u>73,994</u>	<u>60,737</u>	<u>\$ 76,000</u>	<u>\$ 15,263</u>
Cash Receipts Over [Under] Expenditures	[122]	263		
Unencumbered Cash, Beginning	<u>28,122</u>	<u>28,000</u>		
Unencumbered Cash, Ending	<u>\$ 28,000</u>	<u>\$ 28,263</u>		

See independent auditor's report on the financial statements.

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UNIFIED SCHOOL DISTRICT NO. 341  
Recreation Commission Fund  
Schedule of 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 Positive [Negative]
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and Shared Revenue:				
Ad valorem tax	\$ 24,441	\$ 24,106	\$ 23,908	\$ 198
Delinquent tax	1,299	874	518	356
Motor vehicle tax	<u>3,863</u>	<u>3,814</u>	<u>3,913</u>	<u>[99]</u>
Total Cash Receipts	<u>29,603</u>	<u>28,794</u>	<u>\$ 28,339</u>	<u>\$ 455</u>
Expenditures				
Appropriation	<u>29,603</u>	<u>28,794</u>	<u>\$ 84,000</u>	<u>\$ 55,206</u>
Total Expenditures	<u>29,603</u>	<u>28,794</u>	<u>\$ 84,000</u>	<u>\$ 55,206</u>
Cash 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. 341  
Grant Funds  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended June 30, 2012

	<u>Title I</u>	<u>Title V</u>	<u>Title IIA Teacher Quality</u>	<u>Title IID Tech Lit</u>
Cash Receipts				
Federal Aid:				
Grants	\$ 92,365	\$ -	\$ 27,868	\$ -
	<u>92,365</u>	<u>-</u>	<u>27,868</u>	<u>-</u>
Total Cash Receipts				
Expenditures				
Instruction	98,101	-	27,868	-
	<u>98,101</u>	<u>-</u>	<u>27,868</u>	<u>-</u>
Total Expenditures				
Cash Receipts Over [Under] Expenditures	[5,736]	-	-	-
Unencumbered Cash, Beginning	<u>4,098</u>	<u>[1,998]</u>	<u>18</u>	<u>343</u>
Unencumbered Cash, Ending	<u>\$ [1,638]</u>	<u>\$ [1,998]</u>	<u>\$ 18</u>	<u>\$ 343</u>

<u>REAP</u>	<u>Drug Free Schools</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Positive [Negative]</u>
\$ 44,409	\$ -	\$ 164,642	\$ 161,419	\$ 3,223
<u>44,409</u>	<u>-</u>	<u>164,642</u>	<u>\$ 161,419</u>	<u>\$ 3,223</u>
<u>28,393</u>	<u>-</u>	<u>154,362</u>	<u>\$ 152,141</u>	<u>\$ [2,221]</u>
<u>28,393</u>	<u>-</u>	<u>154,362</u>	<u>\$ 152,141</u>	<u>\$ [2,221]</u>
16,016	-	10,280		
<u>[12,743]</u>	<u>1,041</u>	<u>[9,241]</u>		
<u>\$ 3,273</u>	<u>\$ 1,041</u>	<u>\$ 1,039</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
Agency Funds  
Schedule of Cash Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Oskaloosa High School				
District Scholarship Fund	\$ 1,822	\$ -	\$ 200	\$ 1,622
Class of 2011	384	-	384	-
Class of 2012	2,411	1,126	3,537	-
Class of 2013	3,737	934	2,655	2,016
Class of 2014	1,738	1,397	168	2,967
Class of 2015	672	1,300	288	1,684
Class of 2016	-	1,462	94	1,368
After Prom	-	7,070	5,672	1,398
Band Travel	2,829	3,030	1,440	4,419
Baseball Club	319	748	819	248
Basketball - Boys	122	686	402	406
Basketball - Girls	24	377	373	28
Bear Backers	-	551	551	-
Bear Bakery	406	9	110	305
Betty Leech Scholarship	5,000	-	1,000	4,000
Boston Club	740	90	7	823
Booster Club	17	-	17	-
Cheerleading	5,298	8,177	9,033	4,442
Dance Squad	1,340	6,321	7,619	42
F.B.L.A	9,504	5,371	3,683	11,192
F.C.C.L.A	337	1,958	2,120	175
Football	220	2,572	2,240	552
Forensics	33	-	33	-
Knowledge Bowl	-	17	-	17
National Honor Society	432	471	638	265
SADD	917	249	253	913
Thespian	2,734	2,365	1,044	4,055
Volleyball	547	677	876	348
Softball	369	2,017	1,385	1,001
Weight Room	2,080	580	-	2,660
Bear Paw Café	745	380	561	564
Site Council	273	-	-	273
Wrestling	452	1,492	1,272	672
Yearbook	2,627	7,184	7,325	2,486
Subtotal Oskaloosa High School	<u>48,129</u>	<u>58,611</u>	<u>55,799</u>	<u>50,941</u>

See independent auditor's report on the financial statements.



UNIFIED SCHOOL DISTRICT NO. 341  
Agency Funds  
Schedule of Cash Receipts and Expenditures  
Regulatory Basis  
For the Year Ended June 30, 2012

<u>Fund</u>	Beginning Cash <u>Balance</u>	Cash <u>Receipts</u>	Cash <u>Disbursements</u>	Ending Cash <u>Balance</u>
<b>Oskaloosa Middle School</b>				
Basketball-Boys	\$ 10	\$ -	\$ -	\$ 10
Basketball-Girls	630	254	581	303
F.B.L.A	774	120	96	798
Football	56	55	55	56
Knowledge Bowl	82	187	7	262
Library Club	4,693	5,277	4,019	5,951
Pep Club	4,807	8,977	8,829	4,955
Track	562	1,084	1,266	380
Volleyball	391	802	786	407
Yearbook	86	1,350	1,279	157
	<u>12,091</u>	<u>18,106</u>	<u>16,918</u>	<u>13,279</u>
<b>Subtotal Oskaloosa Middle School</b>				
<b>Oskaloosa Elementary School</b>				
Music	357	144	205	296
Yearbook	20	1,746	1,751	15
Stuco	104	-	104	-
	<u>481</u>	<u>1,890</u>	<u>2,060</u>	<u>311</u>
<b>Subtotal Oskaloosa Elementary School</b>				
<b>Scholarships</b>				
Donations	330	1,314	1,116	528
Henry-Michener	20,332	-	274	20,058
	<u>20,332</u>	<u>-</u>	<u>274</u>	<u>20,058</u>
<b>Total Agency Funds</b>	<b>\$ 81,363</b>	<b>\$ 79,921</b>	<b>\$ 76,167</b>	<b>\$ 85,117</b>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 341  
 District Activity Funds  
 Schedule 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>	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School	\$ 6,600	\$ 5,707	\$ 4,726	\$ 7,581	\$ -	\$ 7,581
High School	7,660	16,339	19,803	4,196	-	4,196
Totals	<u>14,260</u>	<u>22,046</u>	<u>24,529</u>	<u>11,777</u>	<u>-</u>	<u>11,777</u>
School Projects:						
Facility Use Deposits	1,708	1,534	-	3,242	-	3,242
Activity Fees	3,443	4,025	-	7,468	-	7,468
HS Activity Funds	3,343	2,353	4,990	706	-	706
HS Concessions	3,841	15,622	15,315	4,148	-	4,148
MS Student Activities	5,079	1,628	1,148	5,559	-	5,559
EM Clearing Account	96	2,370	2,388	78	-	78
EM Read Across America	88	-	88	-	-	-
EM Student Success	953	8,250	7,714	1,489	-	1,489
EM Outdoor Classroom	2,161	3,830	3,507	2,484	-	2,484
Totals	<u>20,712</u>	<u>39,612</u>	<u>35,150</u>	<u>25,174</u>	<u>-</u>	<u>25,174</u>
Total District Activity Funds	<u>\$ 34,972</u>	<u>\$ 61,658</u>	<u>\$ 59,679</u>	<u>\$ 36,951</u>	<u>\$ -</u>	<u>\$ 36,951</u>

See independent auditor's report on the financial statements.