

# **Unified School District No. 360**

Independent Auditor's Report and Financial Statement  
and Regulatory Required Supplementary Information

June 30, 2019

# Unified School District No. 360

June 30, 2019

## Contents

<b>Independent Auditor's Report .....</b>	<b>1</b>
<b>Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis .....</b>	<b>3</b>
<b>Notes to Financial Statement .....</b>	<b>5</b>
<b>Regulatory Required Supplementary Information</b>	
Schedule 1	
Summary of Expenditures – Regulatory Basis – Actual and Budget.....	13
Schedule 2	
Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget	
General Fund.....	14
Special Purpose Funds	
Supplemental General Fund.....	15
At Risk Fund (4 Year Old).....	16
At Risk Fund (K-12).....	17
Virtual Education Fund.....	18
Capital Outlay Fund.....	19
Driver Training Fund.....	20
Food Service Fund.....	21
Professional Development Fund.....	22
Parent Education Fund.....	23
Special Education Fund .....	24
Vocational Education Fund.....	25
Recreation Commission Fund.....	26
KPERs Special Retirement Contribution Fund.....	27
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Contingency Reserve Fund .....	28
Textbook Rental Fund.....	29
Miscellaneous Grants Fund.....	30
Insurance Proceeds Fund .....	31
Federal Projects Fund.....	32

**Unified School District No. 360**  
**June 30, 2019**

**Contents (Continued)**

Schedule of Receipts and Expenditures – Regulatory Basis – Actual and Budget	
Bond and Interest Fund .....	33
Schedule of Receipts and Expenditures – Regulatory Basis – Actual	
Trust Fund – Scholarship Funds .....	34
Schedule 3	
Summary of Receipts and Disbursements – Regulatory Basis	
Agency Funds – Student Activity Funds.....	35
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	
District Activity Funds .....	36

## Independent Auditor's Report

Board of Education  
Unified School District No. 360  
Caldwell, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of Unified School District No. 360, Caldwell, Kansas, as of and for the year ended June 30, 2019, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in *Note 1* to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in *Note 1* of the financial statement, the financial statement is prepared by the Unified School District No. 360, Caldwell, Kansas, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in *Note 1* and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* 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. 360, Caldwell, Kansas, as of June 30, 2018, or changes in financial position and cash flows thereof for the year then ended.

### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 360, Caldwell, Kansas as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in *Note 1*.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and expenditures – agency funds, schedule of receipts expenditures and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for additional analysis and are not a required part of the basic financial statement, however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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 basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic 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 basic financial statement as a whole, on the basis of accounting described in *Note 1*.

**BKD, LLP**

Wichita, Kansas  
November 21, 2019

**Unified School District No. 360**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

Funds	Beginning Unencumbered Cash Balance	Receipts
General	\$ -	\$ 2,384,972
Special Purpose:		
Supplemental General	22,184	812,616
At Risk (4 Year Old)	-	20,500
At Risk (K - 12)	-	275,799
Virtual Education	-	16,165
Capital Outlay	476,752	338,250
Driver Training	1,002	3,823
Food Service	29,113	135,131
Professional Development	-	7,736
Parent Education	-	7,000
Special Education	185,115	493,838
Vocational Education	-	94,999
Recreation Commission	54,773	45,188
KPERS Special Retirement Contribution	-	190,740
Contingency Reserve	236,534	4,326
Textbook Rental	19,191	7,500
Miscellaneous Grants	17,782	42,106
Insurance Fund	79	-
Federal Projects:		
Title I	-	51,455
Title IIA Teacher Quality	-	12,213
Title IV Student Support	-	14,776
Bond and Interest	396,259	402,394
Trust:		
Scholarship	69,622	205
District Activity:		
Gate Receipts	25,804	23,530
School Projects	15,690	21,485
Revolving	15,905	75,333
	<hr/>	<hr/>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,565,805</u>	<u>\$ 5,482,080</u>

<b>Expenditures</b>	<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 2,384,972	\$ -	\$ -	\$ -
834,800	-	-	-
20,500	-	-	-
275,799	-	-	-
16,165	-	-	-
428,592	386,410	-	386,410
2,773	2,052	-	2,052
128,452	35,792	-	35,792
7,736	-	-	-
7,000	-	-	-
515,857	163,096	-	163,096
94,999	-	-	-
48,720	51,241	-	51,241
190,740	-	-	-
4,326	236,534	-	236,534
3,419	23,272	-	23,272
30,149	29,739	-	29,739
8	71	-	71
51,455	-	-	-
12,213	-	-	-
14,776	-	-	-
398,160	400,493	-	400,493
1,380	68,447	-	68,447
23,749	25,585	-	25,585
12,353	24,822	-	24,822
76,254	14,984	-	14,984
<u>\$ 5,585,347</u>	<u>\$ 1,462,538</u>	<u>\$ -</u>	<u>\$ 1,462,538</u>

**Unified School District No. 360**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**(Continued)**  
**Regulatory Basis**  
**For the Year Ended June 30, 2019**

Composition of Cash:

Checking Account - Stock Exchange Bank	\$ 104,524
Checking Accounts - Impact Bank	72,075
Money Market Account - Impact Bank	857,757
Certificate of Deposit - Stock Exchange Bank	400,000
Certificate of Deposit - F.A. Petrik Scholarship	10,179
Certificate of Deposit - Charles E. Baker Scholarship	44,145
Certificate of Deposit - H.E. Dodson Memorial Scholarship	<u>14,123</u>

Total cash	1,502,803
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Agency Funds per Schedule 3	<u>(40,265)</u>
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Total reporting entity (excluding Agency Funds)	<u><u>\$ 1,462,538</u></u>
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# **Unified School District No. 360**

## **Notes to Financial Statement**

### **For the Year Ended June 30, 2019**

#### **Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Unified School District No. 360 (the District) is presented to assist in understanding the District's financial statement. The financial statement and notes are representations of the District's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than generally accepted accounting principles and have been consistently applied in the preparation of the financial statement.

#### ***Reporting Entity***

The District is the municipal corporation governed by an elected seven-member board which has financial accountability and control over all activities related to the public school education in its district. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities.

#### ***Basis of Presentation***

The financial activities of the District are recorded and presented on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts established 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 fiscal year ending June 30, 2019:

#### **Government 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 Funds – 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. District Activity Funds are considered to be Special Purpose Funds.

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (*i.e.*, pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

# Unified School District No. 360

## Notes to Financial Statement For the Year Ended June 30, 2019

### **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 receipts 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 of resources or outflows, of resources other than those mentioned above.

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

### **Note 2: 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), bond and interest funds and business funds, as applicable. 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 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

# Unified School District No. 360

## Notes to Financial Statement For the Year Ended June 30, 2019

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for the 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 capital projects, agency funds, district activity funds, and the following special purpose funds:

- Contingency Reserve
- Textbook Rental
- Gate Receipts
- School Projects
- Revolving
- Miscellaneous Grants
- Insurance Proceeds
- Federal Projects
- Scholarship

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.

### Note 3: Interfund Transfers

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General Fund	Capital Outlay Fund	K.S.A. 72-6428	\$ 147,653
General Fund	Special Education Fund	K.S.A. 72-6428	358,124
General Fund	Professional Development Fund	K.S.A. 72-6428	6,601
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-6428	91,064
General Fund	At Risk Fund (4 Year Old)	K.S.A. 72-6428	20,500
General Fund	At Risk Fund (K-12)	K.S.A. 72-6428	190,000
General Fund	Virtual Education Fund	K.S.A. 72-6428	16,165
General Fund	Contingency Reserve Fund	K.S.A. 72-6428	4,326
LOB Fund	Special Education Fund	K.S.A. 72-6428	135,714
LOB Fund	Parent Education Fund	K.S.A. 72-6428	7,000
LOB Fund	At Risk Fund (K-12)	K.S.A. 72-6428	85,799
Contingency Reserve Fund	LOB Fund	K.S.A. 72-6428	4,326

# **Unified School District No. 360**

## **Notes to Financial Statement For the Year Ended June 30, 2019**

### **Note 4: Defined Benefit Pension Plan**

#### ***General Information about the 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. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1.888.275.5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and statutory contribution rate was 14.59% and 13.21% for fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first-year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

# **Unified School District No. 360**

## **Notes to Financial Statement For the Year Ended June 30, 2019**

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$190,740 for the year ended June 30, 2019.

### ***Net Pension Liability***

At June 30, 2019, the District proportionate share of the collective net pension liability reported by KPERS was \$2,636,793. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **Note 5: Compensated Absences**

### ***General Leave***

Both certified and classified employees begin each year with eleven days general leave. Part-time employees receive general leave days based upon their proportionate number of days worked. Unused general leave will be allowed to accumulate to fifty (50) days for certified employees. Classified employees are allowed to accumulate to fifty (50) days. Payment above the fifty days (50) is paid out to classified employees at a rate of \$40 a day on an annual basis. Certified employees that retire or resign are paid out their general leave at a rate of \$40 a day.

At the conclusion of the 2016-2017 school year, accumulated sick leave days in excess of fifty (50) were purchased by the District, and no classified staff member shall be allowed to carry over more than fifty (50) days of accumulated sick leave into any new school year.

# Unified School District No. 360

## Notes to Financial Statement For the Year Ended June 30, 2019

### Note 6: 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.

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.

*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 9-140.

*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, 2019.

At June 30, 2019, the carrying amount of the District's deposits, including certificates of deposit was \$1,462,538. The bank statement balance was \$1,746,545. The difference between the carrying amount and the bank balances is outstanding checks and deposits in transit. Of the bank balances, \$859,490 was covered by federal depository insurance and the remaining amount was collateralized with securities and lines of credit held by the pledging financial institutions' agents in the District's name.

# Unified School District No. 360

## Notes to Financial Statement For the Year Ended June 30, 2019

### Note 7: Lease Commitments

At June 30, 2019, the District was leasing copy machines and a postage machine under non-cancellable operating leases. Future minimum lease payments under the operating leases are as follows:

Year Ended June 30,	Amount
2020	\$ 11,295
2021	9,413
Total	<u>\$ 20,708</u>

### Note 8: Risk Management

The District continues to carry commercial insurance for all other risks of loss, including property, liability, crime, inland marine, automobile and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

### Note 9: Other Post-Employment Benefits

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

Under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

### Note 10: Litigation Contingencies

The District is a party to various claims, none of which are expected to have a material financial impact on the District.

**Unified School District No. 360**  
**Notes to Financial Statement**  
**For the Year Ended June 30, 2019**

**Note 11: Long-term Debt**

Changes to long-term debt for the District for the year ended June 30, 2019, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2009	2.0% - 3.8%	9/1/2009	\$ 3,625,000	9/1/2021	\$ 1,495,000	\$ -	\$ 350,000	\$ 1,145,000	\$ 48,160

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

	2019	2020	2021	2022	2023	Total
Principal:						
General obligation bonds	\$365,000	\$380,000	\$400,000	\$ -	\$ -	\$1,145,000
Interest:						
General obligation bonds	35,648	22,230	7,600	-	-	65,478
Total principal and interest	<u>\$400,648</u>	<u>\$402,230</u>	<u>\$407,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,210,478</u>



## **Regulatory Required Supplementary Information**

**Unified School District No. 360**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

<b>Funds</b>	<b>Certified Budget</b>	<b>Adjustment to Comply With Legal Max</b>	<b>Total Budget for Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance Over (Under)</b>
General	\$ 2,403,380	\$ (18,408)	\$ 2,384,972	\$ 2,384,972	\$ -
Special Purpose:					
Supplemental General	834,800	(5,538)	834,800	834,800	-
At Risk (4 Year Old)	20,500	-	20,500	20,500	-
At Risk (K - 12)	275,799	-	275,799	275,799	-
Virtual Education	16,418	-	16,418	16,165	(253)
Capital Outlay	566,078	-	566,078	428,592	(137,486)
Driver Training	3,574	-	3,574	2,773	(801)
Food Service	156,043	-	156,043	128,452	(27,591)
Professional Development	7,736	-	7,736	7,736	-
Parent Education	7,000	-	7,000	7,000	-
Special Education	565,830	-	565,830	515,857	(49,973)
Vocational Education	98,686	-	98,686	94,999	(3,687)
Recreation Commission	75,000	-	75,000	48,720	(26,280)
Contribution	295,155	-	295,155	190,740	(104,415)
Bond and Interest	398,161	-	398,161	398,160	(1)

**Unified School District No. 360**  
**General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Mineral production tax	\$ 3,632	\$ -	\$ 3,632
State aid			
Equalization aid	2,045,905	2,059,245	(13,340)
Special education aid	335,435	344,135	(8,700)
	<u>2,384,972</u>	<u>2,403,380</u>	<u>(18,408)</u>
Total receipts			
<b>Expenditures</b>			
Instruction	857,948	895,227	(37,279)
Student support service	21,529	33,025	(11,496)
Instructional support service	21,693	22,559	(866)
General administration	295,159	313,416	(18,257)
School administration	144,781	169,600	(24,819)
Operation and maintenance	118,439	127,970	(9,531)
Student activities	15,629	-	15,629
Student transportation service	-	26,530	(26,530)
Vehicle operating service	75,361	144,000	(68,639)
Transfers to			
Virtual Education Fund	16,165	16,418	(253)
Contingency Reserve	4,326	-	4,326
Capital Outlay Fund	147,653	-	147,653
Special Education Fund	358,124	344,135	13,989
Professional Development Fund	6,601	5,000	1,601
Career and Postsecondary Education Fund	91,064	95,000	(3,936)
At Risk Fund (4 year old)	20,500	20,500	-
At Risk Fund (K-12)	190,000	190,000	-
Adjustment to comply with legal max	-	(18,408)	18,408
	<u>2,384,972</u>	<u>2,384,972</u>	<u>\$ -</u>
Legal General Fund Budget			
<b>Receipts Over (Under) Expenditures</b>	-	18,408	
<b>Unencumbered Cash, Beginning</b>	-	-	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ 18,408</u>	

**Unified School District No. 360**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 454,009	\$ 464,449	\$ (10,440)
Delinquent tax	8,937	4,209	4,728
Motor vehicle tax	31,960	34,035	(2,075)
State aid			
Supplemental state aid	313,384	315,463	(2,079)
Transfers from Contingency Reserves Fund	4,326	-	4,326
	<u>812,616</u>	<u>818,156</u>	<u>(5,540)</u>
Total receipts			
<b>Expenditures</b>			
Instruction	569,085	538,539	30,546
Student support service	3,343	5,000	(1,657)
Instructional support service	734	-	734
Operation and maintenance	29,996	19,000	10,996
Student activities	3,129	-	3,129
Transfers to			
Special Education Fund	135,714	185,000	(49,286)
At Risk Fund (K-12)	85,799	85,799	-
Parent Education Fund	7,000	7,000	-
Adjustment to comply with legal max	-	(5,538)	5,538
	<u>834,800</u>	<u>834,800</u>	<u>\$ -</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	(22,184)	(16,644)	
<b>Unencumbered Cash, Beginning</b>	<u>22,184</u>	<u>22,182</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ 5,538</u>	

**Unified School District No. 360**  
**At Risk Fund (4 Year Old)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Transfers from General Fund	\$ 20,500	\$ 20,500	\$ -
<b>Expenditures</b>			
Instruction	20,500	20,500	\$ -
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	-	-	
<b>Unencumbered Cash, Ending</b>	\$ -	\$ -	

**Unified School District No. 360**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Transfers from Supplemental General Fund	\$ 85,799	\$ 85,799	\$ -
Transfer from General Fund	190,000	190,000	-
	<u>275,799</u>	<u>275,799</u>	<u>-</u>
Total receipts	<u>275,799</u>	<u>275,799</u>	<u>-</u>
<b>Expenditures</b>			
Instruction	<u>275,799</u>	<u>275,799</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	

**Unified School District No. 360**  
**Virtual Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfer from General Fund	\$ 16,165	\$ 16,418	\$ (253)
<b>Expenditures</b>			
Instruction	<u>16,165</u>	<u>16,418</u>	<u>\$ (253)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

**Unified School District No. 360**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 136,354	\$ 160,666	\$ (24,312)
Delinquent tax	2,692	1,860	832
Motor vehicle tax	9,291	14,881	(5,590)
Interest earnings	4,538	-	4,538
State aid	37,722	39,711	(1,989)
Transfer from General Fund	147,653	-	147,653
	<u>338,250</u>	<u>217,118</u>	<u>121,132</u>
Total receipts			
<b>Expenditures</b>			
Instruction	12,889	3,000	\$ 9,889
Operations & Maintenance	151,853	163,078	(11,225)
Vehicle Services & Maintenance Services	-	50,000	(50,000)
Facility acquisition and construction services	263,850	350,000	(86,150)
	<u>428,592</u>	<u>566,078</u>	<u>(137,486)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	(90,342)	(348,960)	
<b>Unencumbered Cash, Beginning</b>	<u>476,752</u>	<u>114,124</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 386,410</u>	<u>\$ (234,836)</u>	



**Unified School District No. 360**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 1,323	\$ 1,950	\$ (627)
Fees	<u>2,500</u>	<u>1,500</u>	<u>1,000</u>
Total receipts	<u>3,823</u>	<u>3,450</u>	<u>373</u>
<b>Expenditures</b>			
Instruction	2,640	3,574	\$ (934)
Vehicle Operations and Maintenance Services	<u>133</u>	<u>877</u>	<u>(744)</u>
Total Expenses	<u>2,773</u>	<u>4,451</u>	<u>\$ (1,678)</u>
<b>Receipts Over (Under) Expenditures</b>	1,050	(1,001)	
<b>Unencumbered Cash, Beginning</b>	<u>1,002</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,052</u>	<u>\$ (1,001)</u>	

**Unified School District No. 360**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 1,232	\$ 1,200	\$ 32
Federal aid	83,441	88,512	(5,071)
Charges for services	50,458	62,695	(12,237)
	<u>135,131</u>	<u>152,407</u>	<u>(17,276)</u>
Total receipts			
	<u>135,131</u>	<u>152,407</u>	<u>(17,276)</u>
<b>Expenditures</b>			
Food service operation	128,452	156,043	(27,591)
	<u>128,452</u>	<u>156,043</u>	<u>(27,591)</u>
<b>Receipts Over (Under) Expenditures</b>	6,679	(3,636)	
<b>Unencumbered Cash, Beginning</b>	29,113	34,287	
	<u>29,113</u>	<u>34,287</u>	
<b>Unencumbered Cash, Ending</b>	\$ 35,792	\$ 30,651	
	<u>\$ 35,792</u>	<u>\$ 30,651</u>	

**Unified School District No. 360**  
**Professional Development Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 1,135	\$ 2,736	\$ (1,601)
Transfers from General Fund	6,601	5,000	1,601
	<u>7,736</u>	<u>7,736</u>	<u>-</u>
<b>Expenditures</b>			
Instructional support services	7,736	7,736	\$ -
	<u>7,736</u>	<u>7,736</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	

**Unified School District No. 360**  
**Parent Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers from Supplemental General Fund	\$ 7,000	\$ 7,000	\$ -
<b>Expenditures</b>			
Program expenditures	<u>7,000</u>	<u>7,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	

**Unified School District No. 360**  
**Special Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
<b>Receipts</b>			
Transfers from			
General Fund	\$ 358,124	\$ 344,135	\$ 13,989
Supplemental General Fund	<u>135,714</u>	<u>185,000</u>	<u>(49,286)</u>
Total receipts	<u>493,838</u>	<u>529,135</u>	<u>(35,297)</u>
<b>Expenditures</b>			
Payments to Co-op	515,857	515,830	27
Other	<u>-</u>	<u>50,000</u>	<u>(50,000)</u>
Total expenditures	<u>515,857</u>	<u>565,830</u>	<u>\$ (49,973)</u>
<b>Receipts Over (Under) Expenditures</b>	(22,019)	(36,695)	
<b>Unencumbered Cash, Beginning</b>	<u>185,115</u>	<u>186,195</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 163,096</u>	<u>\$ 149,500</u>	

**Unified School District No. 360**  
**Vocational Education Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 3,935	\$ 3,686	\$ 249
Transfers from General Fund	91,064	95,000	
	<u>94,999</u>	<u>98,686</u>	<u>249</u>
<b>Expenditures</b>			
Instruction	94,199	98,686	\$ (4,487)
Other	800	-	800
	<u>94,999</u>	<u>98,686</u>	<u>(3,687)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

**Unified School District No. 360**  
**Recreation Commission Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<b>Actual</b>	<b>Budget</b>	<b>Variance Over (Under)</b>
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 37,586	\$ 2,698	\$ 34,888
Delinquent tax	841	628	213
Motor vehicle tax	3,051	4,891	(1,840)
Other	3,710	-	3,710
	<u>45,188</u>	<u>8,217</u>	<u>36,971</u>
Total receipts			
	<u>45,188</u>	<u>8,217</u>	<u>36,971</u>
<b>Expenditures</b>			
Community service operations	48,720	75,000	\$ (26,280)
	<u>48,720</u>	<u>75,000</u>	<u>\$ (26,280)</u>
<b>Receipts Over (Under) Expenditures</b>	(3,532)	(66,783)	
<b>Unencumbered Cash, Beginning</b>	54,773	32,879	
	<u>54,773</u>	<u>32,879</u>	
<b>Unencumbered Cash, Ending</b>	\$ 51,241	\$ (33,904)	
	<u>\$ 51,241</u>	<u>\$ (33,904)</u>	

**Unified School District No. 360**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
State aid	\$ 190,740	\$ 295,155	\$ (104,415)
<b>Expenditures</b>			
Instruction	114,444	177,550	(63,106)
Student support service	11,445	17,700	(6,255)
Instructional support service	9,537	14,750	(5,213)
General administration	11,444	17,700	(6,256)
School administration	11,444	17,700	(6,256)
Operations and maintenance	15,259	23,612	(8,353)
Student transportation service	9,537	14,750	(5,213)
Food service	7,630	11,393	(3,763)
Total expenditures	<u>190,740</u>	<u>295,155</u>	<u>\$ (104,415)</u>
<b>Receipts Over (Under) Expenditures</b>	-	-	
<b>Unencumbered Cash, Beginning</b>	<u>-</u>	<u>-</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	



**Unified School District No. 360**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Transfer from General Fund	\$       4,326
<b>Expenditures</b>	
Transfer to General Supplemental Fund	<u>4,326</u>
<b>Receipts Over (Under) Expenditures</b>	-
<b>Unencumbered Cash, Beginning</b>	<u>236,534</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$       236,534</u></u>

**Unified School District No. 360**  
**Textbook Rental Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Rental fees and books	\$ 7,500
<b>Expenditures</b>	
Textbooks	<u>3,419</u>
<b>Receipts Over (Under) Expenditures</b>	4,081
<b>Unencumbered Cash, Beginning</b>	<u>19,191</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 23,272</u></u>

**Unified School District No. 360**  
**Miscellaneous Grants Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Miscellaneous grants	\$ 42,106
<b>Expenditures</b>	
Grant expenses	<u>30,149</u>
<b>Receipts Over (Under) Expenditures</b>	11,957
<b>Unencumbered Cash, Beginning</b>	<u>17,782</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 29,739</u></u>

**Unified School District No. 360**  
**Insurance Proceeds Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Insurance proceeds	\$           -
<b>Expenditures</b>	
Repairs	<u>8</u>
<b>Receipts Over (Under) Expenditures</b>	(8)
<b>Unencumbered Cash, Beginning</b>	<u>79</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$           71</u></u>

**Unified School District No. 360**  
**Federal Projects Fund**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Title I	Title IIA Teacher Quality	Title IVA Student Support
<b>Receipts</b>			
Federal aid	\$ 51,455	\$ -	\$ -
State aid	-	12,213	14,776
	<hr/>	<hr/>	<hr/>
Total receipts	51,455	12,213	14,776
	<hr/>	<hr/>	<hr/>
<b>Expenditures</b>			
Instruction and supplies	51,455	12,213	14,776
	<hr/>	<hr/>	<hr/>
<b>Receipts Over (Under) Expenditures</b>	-	-	-
<b>Unencumbered Cash, Beginning</b>	<hr/> -	<hr/> -	<hr/> -
<b>Unencumbered Cash, Ending</b>	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -	<hr/> <hr/> \$ -

**Unified School District No. 360**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	Actual	Budget	Variance Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem property	\$ 274,495	\$ 15,923	\$ 258,572
Delinquent tax	5,567	3,721	1,846
Motor vehicle tax	18,810	30,077	(11,267)
State aid	103,522	203,887	(100,365)
	<u>402,394</u>	<u>253,608</u>	<u>148,786</u>
Total receipts			
<b>Expenditures</b>			
Principal	350,000	350,000	-
Interest	48,160	48,161	(1)
	<u>398,160</u>	<u>398,161</u>	<u>\$ (1)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	4,234	(144,553)	
<b>Unencumbered Cash, Beginning</b>	<u>396,259</u>	<u>389,652</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 400,493</u>	<u>\$ 245,099</u>	

**Unified School District No. 360**  
**Trust Fund – Scholarship Funds**  
**Schedule of Receipts and Expenditures – Actual**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

	<u>Actual</u>
<b>Receipts</b>	
Contributions and interest	\$       205
<b>Expenditures</b>	
Scholarships	<u>1,380</u>
<b>Receipts Over (Under) Expenditures</b>	(1,175)
<b>Unencumbered Cash, Beginning</b>	<u>69,622</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$       68,447</u></u>

**Unified School District No. 360**  
**Agency Funds – Student Activity Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

<b>Funds</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
<b>Student Organization Funds</b>				
Yearbook	\$ 6,542	\$ 5,527	\$ 6,760	\$ 5,309
Class of 2013	500	-	500	-
Class of 2016	155	-	155	-
Class of 2017	122	-	122	-
Class of 2018	421	-	421	-
Class of 2019	3,380	-	3,380	-
Class of 2020	3,164	808	2,317	1,655
Class of 2021	1,357	2,941	1,523	2,775
Class of 2022	-	624	44	580
Class of 2024	192	-	-	192
Concessions	12,440	15,329	24,766	3,003
F.C.A.	526	-	-	526
Green Jays	-	85	-	85
National Honor Society	35	-	-	35
National Honor Society Trip	50	5,502	3,227	2,325
CHS Cheerleaders	1,811	1,117	709	2,219
Student Council	474	508	394	588
Football	474	238	2	710
Basketball	-	441	280	161
Math	1,356	918	60	2,214
Forensics	371	68	100	339
Bluejay Academy	340	60	-	400
Jostens	-	329	329	-
JHS Cheerleaders	1,750	210	264	1,696
Weightlifting	275	-	72	203
CHS reward	2,604	3,952	2,300	4,256
Wellness	313	-	-	313
Padlock	985	302	3	1,284
Vending	2,342	5,841	4,935	3,248
Meal Help	391	-	-	391
Flour Power	3,678	3,502	4,387	2,793
Help Fund	1,049	165	134	1,080
Miscellaneous fees	1,919	4,325	4,359	1,885
Total Student Organization Funds	<u>\$ 49,016</u>	<u>\$ 52,792</u>	<u>\$ 61,543</u>	<u>\$ 40,265</u>



**Unified School District No. 360**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**Year Ended June 30, 2019**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>
<b>Gate Receipts</b>			
Athletics	\$ 22,562	\$ 22,989	\$ 23,075
School play	3,242	541	674
	<u>25,804</u>	<u>23,530</u>	<u>23,749</u>
Total gate receipts	<u>25,804</u>	<u>23,530</u>	<u>23,749</u>
<b>School Projects</b>			
Special project	5,177	1,128	319
Band	5,937	11,192	6,417
Vocal music	2,056	489	77
Elementary school activities	2,520	8,676	5,540
	<u>15,690</u>	<u>21,485</u>	<u>12,353</u>
Total school projects	<u>15,690</u>	<u>21,485</u>	<u>12,353</u>
<b>Revolving Funds</b>			
Art fee	622	2,336	1,500
Hot lunch	5,328	7,354	12,382
Music	487	129	204
Textbook	1,380	7,027	7,841
Towel	980	1,022	10
Superintendent	500	-	-
CHS Principal	234	16	-
CES Principal	250	-	-
CHS summer school	227	-	-
Industrial arts fee	1,457	3,096	3,339
Technology fee	194	9,430	5,483
Instrument rental	500	465	650
Driver education	698	2,330	2,714
District expenses	(123)	7,306	7,183
Computer graphic	3,171	34,822	34,948
	<u>15,905</u>	<u>75,333</u>	<u>76,254</u>
Total revolving funds	<u>15,905</u>	<u>75,333</u>	<u>76,254</u>
Total	<u>\$ 57,399</u>	<u>\$ 120,348</u>	<u>\$ 112,356</u>

## Schedule 4

Ending Unencumbered Cash Balance	Add Outstanding Encumbrances	Ending Cash Balance
\$ 22,476	\$ -	\$ 22,476
3,109	-	3,109
<u>25,585</u>	<u>-</u>	<u>25,585</u>
5,986	-	5,986
10,712	-	10,712
2,468	-	2,468
<u>5,656</u>	<u>-</u>	<u>5,656</u>
<u>24,822</u>	<u>-</u>	<u>24,822</u>
1,458	-	1,458
300	-	300
412	-	412
566	-	566
1,992	-	1,992
500	-	500
250	-	250
250	-	250
227	-	227
1,214	-	1,214
4,141	-	4,141
315	-	315
314	-	314
-	-	-
<u>3,045</u>	<u>-</u>	<u>3,045</u>
<u>14,984</u>	<u>-</u>	<u>14,984</u>
<u>\$ 65,391</u>	<u>\$ -</u>	<u>\$ 65,391</u>