

Unified School District No. 360

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

June 30, 2017



Unified School District No. 360

June 30, 2017

Contents

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

Unified School District No. 360
June 30, 2017

Contents (Continued)

Schedule 3

| | |
|---|----|
| Summary of Receipts and Disbursements – Regulatory Basis – Agency Funds – Student Activity Funds | 33 |
|---|----|

Schedule 4

| | |
|--|----|
| Schedule of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis – District Activity Funds | 34 |
|--|----|

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 United School District No. 360, Caldwell, Kansas, as of and for the year ended June 30, 2017, 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 United 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 United School District No. 360, Caldwell, Kansas, as of June 30, 2017, 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 United School District No. 360, Caldwell, Kansas as of June 30, 2017, 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
October 23, 2017

Unified School District No. 360
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2017

| Funds | Beginning Unencumbered Cash Balance | Receipts |
|---|--|---------------------|
| General | \$ 243 | \$ 2,250,500 |
| Special Purpose: | | |
| Supplemental General | 15,197 | 808,917 |
| At Risk (4 Year Old) | - | 20,500 |
| At Risk (K - 12) | - | 230,000 |
| Virtual Education | - | 3,000 |
| Capital Outlay | 455,066 | 312,612 |
| Driver Training | 1,078 | 3,932 |
| Food Service | 29,588 | 130,588 |
| Professional Development | - | 6,939 |
| Parent Education | - | 7,000 |
| Special Education | 188,361 | 476,736 |
| Vocational Education | - | 86,101 |
| Recreation Commission | 37,474 | 56,352 |
| KPERs Special Retirement Contribution | - | 138,264 |
| Contingency Reserve | 213,531 | 30,000 |
| Textbook Rental | 1,388 | 37,000 |
| Miscellaneous Grants | 22,667 | 27,022 |
| Federal Projects: | | |
| Title I | (14,358) | 69,123 |
| Title IIA Teacher Quality | (10,078) | 33,019 |
| Bond and Interest | 386,442 | 395,739 |
| Trust: | | |
| Scholarship | 69,980 | 452 |
| District Activity: | | |
| Gate Receipts | 18,280 | 29,422 |
| School Projects | 23,607 | 45,724 |
| Revolving | 14,723 | 64,796 |
| | <hr/> | <hr/> |
| Total Reporting Entity (Excluding Agency Funds) | <u>\$ 1,453,189</u> | <u>\$ 5,263,738</u> |

| Expenditures | Ending Unencumbered Cash Balance | Add Outstanding Encumbrances | Ending Cash Balance |
|---------------------|---|---|------------------------------------|
| \$ 2,250,490 | \$ 253 | \$ - | \$ 253 |
| 806,220 | 17,894 | - | 17,894 |
| 20,500 | - | - | - |
| 230,000 | - | - | - |
| 3,000 | - | - | - |
| 291,114 | 476,564 | - | 476,564 |
| 3,532 | 1,478 | - | 1,478 |
| 125,878 | 34,298 | - | 34,298 |
| 6,939 | - | - | - |
| 7,000 | - | - | - |
| 467,111 | 197,986 | - | 197,986 |
| 86,101 | - | - | - |
| 41,250 | 52,576 | - | 52,576 |
| 138,264 | - | - | - |
| 6,997 | 236,534 | - | 236,534 |
| 1,271 | 37,117 | - | 37,117 |
| 29,403 | 20,286 | - | 20,286 |
| 54,765 | - | - | - |
| 22,941 | - | - | - |
| 395,048 | 387,133 | - | 387,133 |
| 500 | 69,932 | - | 69,932 |
| 28,479 | 19,223 | - | 19,223 |
| 57,160 | 12,171 | - | 12,171 |
| 63,589 | 15,930 | - | 15,930 |
| <u>\$ 5,137,552</u> | <u>\$ 1,579,375</u> | <u>\$ -</u> | <u>\$ 1,579,375</u> |

Unified School District No. 360
Summary Statement of Receipts, Expenditures and Unencumbered Cash
(Continued)
Regulatory Basis
For the Year Ended June 30, 2017

Composition of Cash:

| | |
|---|---------------|
| Checking Account - Stock Exchange Bank | \$ 92,343 |
| Checking Accounts - Impact Bank | 202,338 |
| Money Market Account - Impact Bank | 861,185 |
| Certificate of Deposit - Stock Exchange Bank | 400,000 |
| Certificate of Deposit - F.A. Petrik Scholarship | 10,278 |
| Certificate of Deposit - Charles E. Baker Scholarship | 45,753 |
| Certificate of Deposit - H.E. Dodson Memorial Scholarship | <u>13,900</u> |

| | |
|------------|-----------|
| Total cash | 1,625,797 |
|------------|-----------|

| | |
|-----------------------------|-----------------|
| Agency Funds per Schedule 3 | <u>(46,422)</u> |
|-----------------------------|-----------------|

| | |
|---|----------------------------|
| Total reporting entity (excluding Agency Funds) | <u><u>\$ 1,579,375</u></u> |
|---|----------------------------|

Unified School District No. 360

Notes to Financial Statement For the Year Ended June 30, 2017

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, 2017:

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, 2017

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 or outflows, 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, 2017

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
- 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 | \$ 130,747 |
| General Fund | Contingency Reserve Fund | K.S.A. 72-6428 | 30,000 |
| General Fund | Special Education Fund | K.S.A. 72-6428 | 278,749 |
| General Fund | Professional Development Fund | K.S.A. 72-6428 | 6,939 |
| General Fund | Vocational Education Fund | K.S.A. 72-6428 | 86,101 |
| 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 | 230,000 |
| General Fund | KPERS Fund | K.S.A. 72-6428 | 138,264 |
| General Fund | Virtual Education Fund | K.S.A. 72-6428 | 3,000 |
| Supplemental General Fund | Special Education Fund | K.S.A. 72-6428 | 197,987 |
| Supplemental General Fund | Parent Education Fund | K.S.A. 72-6428 | 7,000 |
| Supplemental General Fund | Textbook Fund | K.S.A. 72-6428 | 30,000 |

Unified School District No. 360

Notes to Financial Statement For the Year Ended June 30, 2017

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 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 (not including the 1% contribution rate through March 31, 2016, with a 0% moratorium until June 30, 2017, for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

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 \$138,264 for the year ended June 30, 2017.

Net Pension Liability

At June 30, 2017, the District's proportionate share of the collective net pension liability reported by KPERS was \$2,728,415. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The District's proportion of the net pension liability was based on the ratio of the District's contributions to

Unified School District No. 360

Notes to Financial Statement For the Year Ended June 30, 2017

KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. 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 or can be obtained as described above.

Note 5: Compensated Absences

General Leave

Both certified and classified employees begin each year with ten 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 seventy five (75) 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) will be 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.

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.

Unified School District No. 360

Notes to Financial Statement For the Year Ended June 30, 2017

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, 2017.

At June 30, 2017, the carrying amount of the District's deposits, including certificates of deposit was \$1,625,797. The bank statement balance was \$1,730,141. The difference between the carrying amount and the bank balances is outstanding checks and deposits in transit. Of the bank balances, \$500,000 was covered by FDIC insurance and the remaining amount was collateralized by pledged securities held under joint custody receipts issued by third-party banks in the District's name. The third-party banks holding the pledged securities are independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the District, the pledging bank and the independent third-party bank holding the pledged securities.

Note 7: Lease Commitments

At June 30, 2017, 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 |
|---------------------|------------------|
| 2018 | \$ 11,295 |
| 2019 | 11,295 |
| 2020 | 11,295 |
| 2021 | 9,413 |
| Total | <u>\$ 43,298</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.

Unified School District No. 360

Notes to Financial Statement For the Year Ended June 30, 2017

Note 9: In-Substance Receipt in Transit

The District received \$162,892 subsequent to June 30, 2017, 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, 2017.

Note 10: Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in 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 11: Long-term Debt

Changes to long-term debt for the District for the year ended June 30, 2017, 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 | \$ 2,155,000 | \$ - | \$ 325,000 | \$ 1,830,000 | \$ 70,048 |

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

| | 2018 | 2019 | 2020 | 2021 | 2022 | Total |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Principal: | | | | | | |
| General obligation bonds | \$ 335,000 | \$ 350,000 | \$ 365,000 | \$ 380,000 | \$ 400,000 | \$1,830,000 |
| Interest: | | | | | | |
| General obligation bonds | 59,729 | 48,160 | 35,648 | 22,230 | 7,600 | 173,367 |
| Total principal and interest | <u>\$ 394,729</u> | <u>\$ 398,160</u> | <u>\$ 400,648</u> | <u>\$ 402,230</u> | <u>\$ 407,600</u> | <u>\$2,003,367</u> |

Regulatory Required Supplementary Information

Unified School District No. 360
Summary of Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| Funds | Certified Budget | Adjustment to Comply With Legal Max | Total Budget for Comparison | Expenditures Chargeable to Current Year | Variance Over (Under) |
|--------------------------|-----------------------------|--|--|--|--------------------------------------|
| General | \$ 2,366,239 | \$ (115,749) | \$ 2,250,490 | \$ 2,250,490 | \$ - |
| Special Purpose: | | | | | |
| Supplemental General | 806,220 | - | 806,220 | 806,220 | - |
| At Risk (4 Year Old) | 20,500 | - | 20,500 | 20,500 | - |
| At Risk (K - 12) | 230,000 | - | 230,000 | 230,000 | - |
| Virtual Education | 19,500 | - | 19,500 | 3,000 | (16,500) |
| Capital Outlay | 573,003 | - | 573,003 | 291,114 | (281,889) |
| Driver Training | 6,480 | - | 6,480 | 3,532 | (2,948) |
| Food Service | 155,634 | - | 155,634 | 125,878 | (29,756) |
| Professional Development | 8,500 | - | 8,500 | 6,939 | (1,561) |
| Parent Education | 7,000 | - | 7,000 | 7,000 | - |
| Special Education | 525,781 | - | 525,781 | 467,111 | (58,670) |
| Vocational Education | 98,739 | - | 98,739 | 86,101 | (12,638) |
| Recreation Commission | 75,000 | - | 75,000 | 41,250 | (33,750) |
| Contribution | 203,088 | - | 203,088 | 138,264 | (64,824) |
| Bond and Interest | 395,048 | - | 395,048 | 395,048 | - |

Unified School District No. 360
General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-------------------|-----------------------------|
| Receipts | | | |
| Taxes and shared revenue | | | |
| Mineral production tax | \$ 2,116 | \$ 3,500 | \$ (1,384) |
| State aid | | | |
| Equalization aid | 1,826,740 | 1,828,008 | (1,268) |
| Special education aid | 278,749 | 327,397 | (48,648) |
| KPERS aid | 138,264 | 203,088 | (64,824) |
| Interest | 4,631 | 4,000 | 631 |
| | <u>2,250,500</u> | <u>2,365,993</u> | <u>(115,493)</u> |
| Expenditures | | | |
| Instruction | 682,683 | 731,693 | (49,010) |
| Student support service | 30,190 | 29,842 | 348 |
| Instructional support service | 17,041 | - | 17,041 |
| General administration | 245,978 | 252,804 | (6,826) |
| School administration | 159,964 | 145,744 | 14,220 |
| Operation and maintenance | 102,201 | 94,400 | 7,801 |
| Student transportation service | - | 7,355 | (7,355) |
| Vehicle operating service | 74,921 | 72,916 | 2,005 |
| Student activities | 13,212 | - | 13,212 |
| Transfers to | | | |
| Virtual Education Fund | 3,000 | 19,500 | (16,500) |
| Capital Outlay Fund | 130,747 | 150,000 | (19,253) |
| KPERS Fund | 138,264 | 203,088 | (64,824) |
| Contingency Reserve Fund | 30,000 | - | 30,000 |
| Special Education Fund | 278,749 | 327,397 | (48,648) |
| Professional Development Fund | 6,939 | 8,500 | (1,561) |
| Vocational Education Fund | 86,101 | 72,500 | 13,601 |
| At Risk Fund (4 year old) | 20,500 | 20,500 | - |
| At Risk Fund (K-12) | 230,000 | 230,000 | - |
| Adjustment to comply with legal max | - | (115,749) | 115,749 |
| | <u>2,250,490</u> | <u>2,250,490</u> | <u>\$ -</u> |
| Legal General Fund Budget | | | |
| | <u>2,250,490</u> | <u>2,250,490</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 10 | 115,503 | |
| Unencumbered Cash, Beginning | 243 | 246 | |
| Unencumbered Cash, Ending | <u>\$ 253</u> | <u>\$ 115,749</u> | |

Unified School District No. 360
Supplemental General Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| Receipts | | | |
| Taxes and shared revenue | | | |
| Ad valorem property | \$ 472,205 | \$ 488,737 | \$ (16,532) |
| Delinquent tax | 9,639 | 3,274 | 6,365 |
| Motor vehicle tax | 26,675 | 31,785 | (5,110) |
| State aid | | | |
| Supplemental state aid | 300,398 | 300,398 | - |
| | <u>808,917</u> | <u>824,194</u> | <u>(15,277)</u> |
| Total receipts | | | |
| | <u>808,917</u> | <u>824,194</u> | <u>(15,277)</u> |
| Expenditures | | | |
| Instruction | 531,595 | 589,370 | (57,775) |
| Student support service | 4,363 | 4,500 | (137) |
| Instructional support service | 1,065 | - | 1,065 |
| Operation and maintenance | 31,288 | 33,350 | (2,062) |
| Student activities | 2,922 | - | 2,922 |
| Transfers to | | | |
| Vocational Education Fund | - | 22,000 | (22,000) |
| Textbook Fund | 30,000 | - | 30,000 |
| Special Education Fund | 197,987 | 150,000 | 47,987 |
| Parent Education Fund | 7,000 | 7,000 | - |
| | <u>806,220</u> | <u>806,220</u> | <u>\$ -</u> |
| Total expenditures | | | |
| | <u>806,220</u> | <u>806,220</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | 2,697 | 17,974 | |
| Unencumbered Cash, Beginning | 15,197 | 15,198 | |
| Unencumbered Cash, Ending | <u>\$ 17,894</u> | <u>\$ 33,172</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, 2017

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

Unified School District No. 360
At Risk Fund (K-12)
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|----------------|----------------|--------------------------------------|
| Receipts | | | |
| Transfer from General Fund | \$ 230,000 | \$ 230,000 | \$ - |
| Expenditures | | | |
| Instruction | <u>230,000</u> | <u>230,000</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <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, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| Receipts | | | |
| Transfer from General Fund | \$ 3,000 | \$ 19,500 | \$ (16,500) |
| Expenditures | | | |
| Instruction | <u>3,000</u> | <u>19,500</u> | <u>\$ (16,500)</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <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, 2017

| | Actual | Budget | Variance Over (Under) |
|--|--------------------------|--------------------------|--------------------------------------|
| Receipts | | | |
| Taxes and shared revenue | | | |
| Ad valorem property | \$ 137,466 | \$ 143,673 | \$ (6,207) |
| Delinquent tax | 2,561 | 1,607 | 954 |
| Motor vehicle tax | 9,948 | 17,697 | (7,749) |
| Interest earnings | 75 | 2,500 | (2,425) |
| State aid | 31,815 | 32,003 | (188) |
| Transfer from General Fund | <u>130,747</u> | <u>150,000</u> | <u>(19,253)</u> |
| Total receipts | <u>312,612</u> | <u>347,480</u> | <u>(34,868)</u> |
| Expenditures | | | |
| Facility acquisition and construction services | <u>291,114</u> | <u>573,003</u> | <u>\$ (281,889)</u> |
| Receipts Over (Under) Expenditures | 21,498 | (225,523) | |
| Unencumbered Cash, Beginning | <u>455,066</u> | <u>366,695</u> | |
| Unencumbered Cash, Ending | <u><u>\$ 476,564</u></u> | <u><u>\$ 141,172</u></u> | |

Unified School District No. 360
Driver Training Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|-----------------|--------------|-----------------------------|
| Receipts | | | |
| State aid | \$ 2,432 | \$ 1,800 | \$ 632 |
| Fees | 1,500 | - | 1,500 |
| | <u>3,932</u> | <u>1,800</u> | <u>2,132</u> |
| Total receipts | | | |
| Expenditures | | | |
| Instruction | 3,532 | 6,480 | \$ (2,948) |
| | <u>3,532</u> | <u>6,480</u> | <u>\$ (2,948)</u> |
| Receipts Over (Under) Expenditures | 400 | (4,680) | |
| Unencumbered Cash, Beginning | 1,078 | 4,680 | |
| | <u>1,078</u> | <u>4,680</u> | |
| Unencumbered Cash, Ending | \$ 1,478 | \$ - | |
| | <u>\$ 1,478</u> | <u>\$ -</u> | |

Unified School District No. 360
Food Service Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|------------------|------------------|-----------------------------|
| Receipts | | | |
| State aid | \$ 1,251 | \$ 1,260 | \$ (9) |
| Federal aid | 81,784 | 83,221 | (1,437) |
| Charges for services | 47,553 | 64,885 | (17,332) |
| | <u>130,588</u> | <u>149,366</u> | <u>(18,778)</u> |
| Expenditures | | | |
| Food service operation | 40,684 | 47,500 | (6,816) |
| Employee benefits | 3,236 | 4,134 | (898) |
| Supplies | 76,592 | 89,000 | (12,408) |
| Equipment and furniture | 2,275 | 5,000 | (2,725) |
| Miscellaneous | 3,091 | 10,000 | (6,909) |
| | <u>125,878</u> | <u>155,634</u> | <u>\$ (29,756)</u> |
| Receipts Over (Under) Expenditures | 4,710 | (6,268) | |
| Unencumbered Cash, Beginning | <u>29,588</u> | <u>29,588</u> | |
| Unencumbered Cash, Ending | <u>\$ 34,298</u> | <u>\$ 23,320</u> | |

Unified School District No. 360
Professional Development Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| Receipts | | | |
| Transfers from General Fund | \$ 6,939 | \$ 8,500 | \$ (1,561) |
| Expenditures | | | |
| Instructional support services | <u>6,939</u> | <u>8,500</u> | <u>\$ (1,561)</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <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, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|---------------|---------------|--------------------------------------|
| Receipts | | | |
| Transfers from Supplemental General Fund | \$ 7,000 | \$ 7,000 | \$ - |
| Expenditures | | | |
| Program expenditures | <u>7,000</u> | <u>7,000</u> | <u>\$ -</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <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, 2017

| | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---|--------------------------|--------------------------|--------------------------------------|
| Receipts | | | |
| Transfers from | | | |
| General Fund | \$ 278,749 | \$ 327,397 | \$ (48,648) |
| Supplemental General Fund | <u>197,987</u> | <u>150,000</u> | <u>47,987</u> |
| Total receipts | <u>476,736</u> | <u>477,397</u> | <u>(661)</u> |
| Expenditures | | | |
| Payments to Co-op | 427,133 | 475,781 | (48,648) |
| Other | <u>39,978</u> | <u>50,000</u> | <u>(10,022)</u> |
| Total expenditures | <u>467,111</u> | <u>525,781</u> | <u>\$ (58,670)</u> |
| Receipts Over (Under) Expenditures | 9,625 | (48,384) | |
| Unencumbered Cash, Beginning | <u>188,361</u> | <u>188,362</u> | |
| Unencumbered Cash, Ending | <u><u>\$ 197,986</u></u> | <u><u>\$ 139,978</u></u> | |

Unified School District No. 360
Vocational Education Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|---------------|---------------|-----------------------------|
| Receipts | | | |
| State aid | \$ - | \$ 4,239 | \$ (4,239) |
| Transfers from | | | |
| General Fund | 86,101 | 72,500 | 13,601 |
| Supplemental General Fund | <u>-</u> | <u>22,000</u> | <u>(22,000)</u> |
| Total receipts | <u>86,101</u> | <u>98,739</u> | <u>(12,638)</u> |
| Expenditures | | | |
| Instruction | <u>86,101</u> | <u>98,739</u> | <u>\$ (12,638)</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <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, 2017

| | Actual | Budget | Variance Over (Under) |
|---|------------------|-----------------|-----------------------------|
| Receipts | | | |
| Taxes and shared revenue | | | |
| Ad valorem property | \$ 44,934 | \$ 43,854 | \$ 1,080 |
| Delinquent tax | 596 | 385 | 211 |
| Motor vehicle tax | 2,384 | 2,815 | (431) |
| Other | 8,438 | - | 8,438 |
| | <u>56,352</u> | <u>47,054</u> | <u>9,298</u> |
| Total receipts | | | |
| | <u>56,352</u> | <u>47,054</u> | <u>9,298</u> |
| Expenditures | | | |
| Community service operations | 41,250 | 75,000 | \$ (33,750) |
| | <u>41,250</u> | <u>75,000</u> | <u>\$ (33,750)</u> |
| Receipts Over (Under) Expenditures | 15,102 | (27,946) | |
| Unencumbered Cash, Beginning | 37,474 | 37,473 | |
| | <u>37,474</u> | <u>37,473</u> | |
| Unencumbered Cash, Ending | \$ 52,576 | \$ 9,527 | |
| | <u>\$ 52,576</u> | <u>\$ 9,527</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, 2017

| | Actual | Budget | Variance Over (Under) |
|---|----------------|----------------|-----------------------------|
| Receipts | | | |
| Transfer from General Fund | \$ 138,264 | \$ 203,088 | \$ (64,824) |
| Expenditures | | | |
| Instruction | 82,958 | 121,854 | (38,896) |
| Student support service | 8,296 | 12,185 | (3,889) |
| Instructional support service | 6,913 | 10,154 | (3,241) |
| General administration | 8,296 | 12,185 | (3,889) |
| School administration | 8,296 | 12,185 | (3,889) |
| Operations and maintenance | 11,061 | 16,247 | (5,186) |
| Student transportation service | 6,913 | 10,154 | (3,241) |
| Food service | 5,531 | 8,124 | (2,593) |
| Total expenditures | <u>138,264</u> | <u>203,088</u> | <u>\$ (64,824)</u> |
| Receipts Over (Under) Expenditures | - | - | |
| Unencumbered Cash, Beginning | <u>-</u> | <u>-</u> | |
| Unencumbered Cash, Ending | <u>\$ -</u> | <u>\$ -</u> | |

Unified School District No. 360
Contingency Reserve Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
Year Ended June 30, 2017

| | <u>Actual</u> |
|---|--------------------------------|
| Receipts | |
| Transfer from General Fund | \$ 30,000 |
| Expenditures | |
| Textbooks | <u>6,997</u> |
| Receipts Over (Under) Expenditures | <u>23,003</u> |
| Unencumbered Cash, Beginning | <u>213,531</u> |
| Unencumbered Cash, Ending | <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, 2017

| | <u>Actual</u> |
|---|-------------------------|
| Receipts | |
| Rental fees and books | \$ 7,000 |
| Transfer from Supplemental General | <u>30,000</u> |
| Total receipts | 37,000 |
| Expenditures | |
| Textbooks | <u>1,271</u> |
| Receipts Over (Under) Expenditures | 35,729 |
| Unencumbered Cash, Beginning | <u>1,388</u> |
| Unencumbered Cash, Ending | <u><u>\$ 37,117</u></u> |

Unified School District No. 360
Miscellaneous Grants Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
Year Ended June 30, 2017

| | <u>Actual</u> |
|---|-------------------------|
| Receipts | |
| Miscellaneous grants | \$ 27,022 |
| Expenditures | |
| Grant expenses | <u>29,403</u> |
| Receipts Over (Under) Expenditures | (2,381) |
| Unencumbered Cash, Beginning | <u>22,667</u> |
| Unencumbered Cash, Ending | <u><u>\$ 20,286</u></u> |

Unified School District No. 360
Federal Projects Fund
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
Year Ended June 30, 2017

| | <u>Title I</u> | <u>Title IIA Teacher Quality</u> |
|---|--------------------|--|
| Receipts | | |
| Federal aid | \$ 69,123 | \$ 33,019 |
| Expenditures | | |
| Instruction and supplies | <u>54,765</u> | <u>22,941</u> |
| Receipts Over (Under) Expenditures | 14,358 | 10,078 |
| Unencumbered Cash, Beginning | <u>(14,358)</u> | <u>(10,078)</u> |
| Unencumbered Cash, Ending | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

Unified School District No. 360
Bond and Interest Fund
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
Year Ended June 30, 2017

| | Actual | Budget | Variance Over (Under) |
|---|-------------------|-------------------|-----------------------------|
| Receipts | | | |
| Taxes and shared revenue | | | |
| Ad valorem property | \$ 279,627 | \$ 273,000 | \$ 6,627 |
| Delinquent tax | 6,302 | 2,225 | 4,077 |
| Motor vehicle tax | 18,949 | 22,550 | (3,601) |
| State aid | 90,861 | 90,861 | - |
| | <u>395,739</u> | <u>388,636</u> | <u>7,103</u> |
| Total receipts | | | |
| Expenditures | | | |
| Principal | 325,000 | 325,000 | - |
| Interest | 70,048 | 70,048 | - |
| | <u>395,048</u> | <u>395,048</u> | <u>\$ -</u> |
| Total expenditures | | | |
| Receipts Over (Under) Expenditures | 691 | (6,412) | |
| Unencumbered Cash, Beginning | <u>386,442</u> | <u>386,443</u> | |
| Unencumbered Cash, Ending | <u>\$ 387,133</u> | <u>\$ 380,031</u> | |

Unified School District No. 360
Trust Fund – Scholarship Funds
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
Year Ended June 30, 2017

| | <u>Actual</u> |
|---|-------------------------|
| Receipts | |
| Contributions and interest | \$ 452 |
| Expenditures | |
| Scholarships | <u>500</u> |
| Receipts Over (Under) Expenditures | (48) |
| Unencumbered Cash, Beginning | <u>69,980</u> |
| Unencumbered Cash, Ending | <u><u>\$ 69,932</u></u> |

Unified School District No. 360
Agency Funds – Student Activity Funds
Summary of Receipts and Disbursements
Regulatory Basis
Year Ended June 30, 2017

| Funds | Beginning Cash Balance | Cash Receipts | Cash Disbursements | Ending Cash Balance |
|-----------------------------------|---------------------------------------|--------------------------|-------------------------------|------------------------------------|
| Student Organization Funds | | | | |
| Yearbook | \$ 6,385 | \$ 7,483 | \$ 6,340 | \$ 7,528 |
| Student Agendas | 143 | - | 143 | - |
| Class of 2013 | 500 | - | - | 500 |
| Class of 2014 | 1,000 | - | 1,000 | - |
| Class of 2016 | 156 | - | - | 156 |
| Class of 2017 | 1,575 | 423 | 1,795 | 203 |
| Class of 2018 | 1,324 | 3,250 | 3,451 | 1,123 |
| Class of 2019 | 958 | 622 | 7 | 1,573 |
| Class of 2020 | 158 | 915 | 112 | 961 |
| Concessions | 15,998 | 25,183 | 25,520 | 15,661 |
| F.C.A. | 526 | - | - | 526 |
| Kayettes | 74 | - | 74 | - |
| National Honor Society | 254 | 2,613 | 1,957 | 910 |
| National Honor Society Trip | 267 | - | - | 267 |
| CHS Cheerleaders | 1,823 | 2,094 | 1,137 | 2,780 |
| Student Council | 314 | 1,232 | 1,145 | 401 |
| Football | - | 1,035 | 659 | 376 |
| Math | 996 | - | - | 996 |
| Forensics | 250 | 42 | 10 | 282 |
| Bluejay Academy | 574 | - | 424 | 150 |
| JHS Cheerleaders | 1,829 | 2,139 | 1,051 | 2,917 |
| Weightlifting | 275 | - | - | 275 |
| CSS reward | 2,175 | 74 | 2,081 | 168 |
| Wellness | 313 | - | - | 313 |
| Padlock | 593 | 319 | - | 912 |
| Vending | - | 2,507 | 1,615 | 892 |
| Meal Help | - | 220 | - | 220 |
| Flour Power | 405 | 3,783 | 764 | 3,424 |
| Help Fund | 396 | 319 | 325 | 390 |
| Miscellaneous fees | 1,527 | 2,964 | 1,973 | 2,518 |
| | <u>\$ 40,788</u> | <u>\$ 57,217</u> | <u>\$ 51,583</u> | <u>\$ 46,422</u> |
| Total Student Organization Funds | <u>\$ 40,788</u> | <u>\$ 57,217</u> | <u>\$ 51,583</u> | <u>\$ 46,422</u> |

Unified School District No. 360
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
Year Ended June 30, 2017

| Funds | Beginning Unencumbered Cash Balance | Receipts | Expenditures |
|------------------------------|--|-------------------|---------------------|
| Gate Receipts | | | |
| Athletics | \$ 16,037 | \$ 28,339 | \$ 28,011 |
| School play | 2,243 | 1,083 | 468 |
| | <u>18,280</u> | <u>29,422</u> | <u>28,479</u> |
| Total gate receipts | | | |
| | <u>18,280</u> | <u>29,422</u> | <u>28,479</u> |
| School Projects | | | |
| Special project | 7,085 | 3,275 | 4,908 |
| Band | 6,731 | 34,543 | 38,463 |
| Vocal music | 1,877 | 268 | 30 |
| FACS project | 2,405 | 336 | 2,741 |
| Elementary school activities | 5,509 | 7,302 | 11,018 |
| | <u>23,607</u> | <u>45,724</u> | <u>57,160</u> |
| Total school projects | | | |
| | <u>23,607</u> | <u>45,724</u> | <u>57,160</u> |
| Revolving Funds | | | |
| Art | 3,255 | 2,461 | 3,891 |
| Hot lunch | 350 | 8,368 | 8,649 |
| Music | 241 | 86 | - |
| Textbook | 1,822 | 6,627 | 7,240 |
| Towel | 2,592 | 682 | 3,011 |
| Superintendent | 500 | - | - |
| CHS Principal | 250 | - | - |
| CES Principal | 250 | - | - |
| CHS summer school | 227 | - | - |
| Industrial arts fee | 1,503 | 3,038 | 3,291 |
| Technology fee | 224 | 8,163 | 7,991 |
| Instrument rental | 325 | 450 | - |
| Driver education | 862 | 1,575 | 1,566 |
| District expenses | 985 | 5,519 | 4,306 |
| Computer graphic | 1,337 | 27,827 | 23,644 |
| | <u>14,723</u> | <u>64,796</u> | <u>63,589</u> |
| Total revolving funds | | | |
| | <u>14,723</u> | <u>64,796</u> | <u>63,589</u> |
| Total | <u>\$ 56,610</u> | <u>\$ 139,942</u> | <u>\$ 149,228</u> |

| Ending Unencumbered Cash Balance | Add Outstanding Encumbrances | Ending Cash Balance |
|---|------------------------------------|---------------------------|
| \$ 16,365 | \$ - | \$ 16,365 |
| 2,858 | - | 2,858 |
| 19,223 | - | 19,223 |
| 5,452 | - | 5,452 |
| 2,811 | - | 2,811 |
| 2,115 | - | 2,115 |
| - | - | - |
| 1,793 | - | 1,793 |
| 12,171 | - | 12,171 |
| 1,825 | - | 1,825 |
| 69 | - | 69 |
| 327 | - | 327 |
| 1,209 | - | 1,209 |
| 263 | - | 263 |
| 500 | - | 500 |
| 250 | - | 250 |
| 250 | - | 250 |
| 227 | - | 227 |
| 1,250 | - | 1,250 |
| 396 | - | 396 |
| 775 | - | 775 |
| 871 | - | 871 |
| 2,198 | - | 2,198 |
| 5,520 | - | 5,520 |
| 15,930 | - | 15,930 |
| \$ 47,324 | \$ - | \$ 47,324 |