CALDWELL UNIFIED SCHOOL DISTRICT NO. 360
FINANCIAL REPORTING ENTITY
CALDWELL, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2023

BFR

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas**, as of and for the year ended **June 30, 2023**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying 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 **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas**, as of **June 30, 2023**, 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.

Basis for Adverse and Unmodified Opinions

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*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas**, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Caldwell Unified School District No. 360 Financial Reporting Entity

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, 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.

Responsibilities of Management 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; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. 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.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas'** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash, and Recreation Commission schedule of regulatory basis receipts and expenditures-actual and budget (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of 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 accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Caldwell Unified School District No. 360 Financial Reporting Entity

Caldwell Unified School District No. 360 Financial Reporting Entity, Caldwell, Kansas' basic financial statement for the year ended June 30, 2022 (not presented herein), was audited by other auditors whose report dated December 12, 2022, expressed an unmodified opinion on the basic financial statement. The 2022 basic financial statement and the auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The report of the other auditors dated December 12, 2022, stated that the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2022, was subjected to the auditing procedures applied in the audit of the June 30, 2022 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 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United State of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2022, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
November 29, 2023

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 2,729,104	$ 2,729,104	$ 0	$ 15,177	$ 15,177
Special Purpose Funds							
Supplemental General	27,092	0	896,822	897,409	26,505	12,874	39,379
Preschool-Aged At-Risk	0	0	5,332	5,332	0	0	0
At Risk (K-12)	7,338	0	487,472	484,630	10,180	0	10,180
Virtual Education	0	0	9,313	9,313	0	1,170	1,170
Capital Outlay	337,636	0	638,391	428,460	547,567	1,317	548,884
Driver Training	6,897	0	4,560	3,782	7,675	0	7,675
Food Service	75,032	0	167,960	155,785	87,207	0	87,207
Professional Development	0	0	25,703	25,703	0	0	0
Parent Education Program	0	0	7,000	7,000	0	0	0
Special Education	211,783	0	494,368	568,700	137,451	111,775	249,226
Career and Postsecondary Education	0	0	58,304	58,304	0	0	0
KPERS Contribution	0	0	295,349	295,349	0	0	0
Federal Funds	(28,842)	0	365,828	547,788	(210,802)	41,787	(169,015)
Gifts and Grants	86,103	0	73,862	49,481	110,484	13,858	124,342
Contingency Reserve	272,024	0	0	15,000	257,024	0	257,024
Textbook & Student Material Revolving	28,359	0	23,240	46,999	4,600	12,218	16,818
Insurance	71	0	0	71	0	0	0
District Activity Funds	73,355	0	127,526	116,687	84,194	0	84,194
Bond & Interest Fund	234,978	0	20,134	0	255,112	0	255,112
Related Municipal Entity							
Recreation Commission	63,723	0	71,948	85,532	50,139	0	50,139
	$ 1,395,549	$ 0	$ 6,502,216	$ 6,530,429	$ 1,367,336	$ 210,176	$ 1,577,512

Composition of Cash:		
	Checking and Money Market Accounts	$ 1,648,789
	Certificates of Deposit	60,000
		1,708,789
	Agency Funds	(131,277)
		$ 1,577,512

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

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2023

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Caldwell Unified School District No. 360 Financial Reporting Entity is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Caldwell, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters. The financial statement presents **Caldwell Unified School District No. 360 Financial Reporting Entity** (the primary government) and its related municipal entity. The related municipal entity is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

Recreation Commission - Caldwell USD No. 360 Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

Agency Funds-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.).

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The 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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond & interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the District is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

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. The budget was amended for the following funds:

General Fund	At Risk (K-12) Fund

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which 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 District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Insurance Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. 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, KS 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 14.20% and 13.33%, respectively, for the fiscal year ended June 30, 2022. The actuarially determined employer contribution rate and the statutory contribution rate was 13.88% and 13.11% for the fiscal year ended June 30, 2023.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for SenateBill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue bonds with net proceeds of $500 million to fund a portion of the School unfunded actuarial liability. Senate Bill 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09% to 13.33% and Fiscal Year 2023 from 13.86% to 13.11%. The bond proceeds were received by KPERS on August 26, 2021. The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining $871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred to KPERS. In Fiscal Year 2023, Senate Bill 421 authorizes two additional transfers which total $271 million.

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 $295,349 for the year ended June 30, 2023.

Net Pension Liability

At June 30, 2023, the District's proportionate share of the collective net pension liability reported by KPERS was $2,932,977. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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, 2022. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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 3 - Postemployment 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 the 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 4 - 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.

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:									
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Virtual Education	Capital Outlay	Professional Development	Parent Education Program	Special Education	Career and Postsecondary Education	Textbook & Student Material	Total
General Fund	$ 5,332	$ 382,834	$ 9,313	$ 381,064	$ 21,585	$ 0	$ 382,593	$ 51,761	$ 18,446	$ 1,252,928
Supplemental General Fund	0	104,638	0	0	0	7,000	111,775	0	0	223,413
	$ 5,332	$ 487,472	$ 9,313	$ 381,064	$ 21,585	$ 7,000	$ 494,368	$ 51,761	$ 18,446	$ 1,476,341

Note 6 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 7 - 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 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2023.

At June 30, 2023, the District's carrying amount of deposits was $1,708,789 and the bank balance was $1,959,836. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $500,000 was covered by federal depository insurance and $1,427,024 was collateralized with securities held by the pledging financial institutions' agents in the District's name resulting in an amount at risk of $32,812 which is a violation of K.S.A. 9-1402.

Note 8 - Contingencies:

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

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - Budget Violation:

Expenditures in the Professional Development Fund were in excess of the budgeted amount by $12,703 which is a violation of K.S.A. 79-2935.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through November 29, 2023, the date which the financial statement was available to be issued.

On July 19, 2023, the District issued General Obligation Bonds in the amount of $5,990,000 for the purpose of financing school building improvements. The bonds of interest rates range from 4.25% to 6.00% and a final maturity on September 1, 2048. Principal payments are due annually on September 1. Interest payments are due semi-annually on March 1 and September 1. Interest payments commence on March 1, 2024 and Principal payments on September 1, 2024.

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 2,766,582	$ (37,478)	$ 0	$ 2,729,104	$ 2,729,104	$ 0
Special Purpose Funds						
Supplemental General	897,409	0	0	897,409	897,409	0
Preschool-Aged At-Risk	22,500	0	0	22,500	5,332	(17,168)
At Risk (K-12)	484,630	0	0	484,630	484,630	0
Virtual Education	25,200	0	0	25,200	9,313	(15,887)
Capital Outlay	570,036	0	0	570,036	428,460	(141,576)
Driver Training	4,735	0	0	4,735	3,782	(953)
Food Service	188,675	0	0	188,675	155,785	(32,890)
Professional Development	13,000	0	0	13,000	25,703	12,703
Parent Education Program	7,000	0	0	7,000	7,000	0
Special Education	660,303	0	0	660,303	568,700	(91,603)
Career and Postsecondary Education	79,216	0	0	79,216	58,304	(20,912)
KPERS Contribution	321,757	0	0	321,757	295,349	(26,408)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	547,788	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	49,481	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	15,000	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	46,999	XXXXXXXXX
Insurance	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	71	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	116,687	XXXXXXXXX
Bond & Interest Fund	0	0	0	0	0	0
Related Municipal Entity						
Recreation Commission	95,000	0	0	95,000	85,532	(9,468)
	$ 6,136,043	$ (37,478)	$ 0	$ 6,098,565	$ 6,530,429	$ (344,162)

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,609,233	$ 2,729,104	$ 2,766,582	$ (37,478)
	2,609,233	2,729,104	$ 2,766,582	$ (37,478)
Expenditures				
Instruction	1,063,446	797,569	$ 947,611	$ (150,042)
Student Support Services	25,182	13,959	23,095	(9,136)
Instructional Support Staff	31,638	6,973	31,125	(24,152)
General Administration	327,270	345,471	324,650	20,821
School Administration	167,237	94,991	167,935	(72,944)
Operations & Maintenance	132,854	128,542	123,200	5,342
Student Transportation Services	64,132	84,861	51,300	33,561
Other Support Services	3,092	3,810	10,000	(6,190)
Transfers	794,626	1,252,928	1,087,666	165,262
Adjustment to Comply with Legal Max	0	0	(37,478)	37,478
	2,609,477	2,729,104	$ 2,729,104	$ 0
Receipts Over (Under) Expenditures	(244)	0		
Unencumbered Cash, Beginning	244	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 462,804	$ 463,547	$ 437,910	$ 25,637
County Sources	29,117	27,018	26,154	864
State Sources	387,110	406,257	406,257	0
	879,031	896,822	$ 870,321	$ 26,501
Expenditures				
Instruction	597,525	609,052	$ 647,527	$ (38,475)
Instructional Support Staff	379	40	500	(460)
General Administration	0	8,554	0	8,554
Operations & Maintenance	37,152	53,879	28,500	25,379
Other Support Services	1,139	2,471	1,000	1,471
Transfers	227,119	223,413	219,882	3,531
	863,314	897,409	$ 897,409	$ 0
Receipts Over (Under) Expenditures	15,717	(587)		
Unencumbered Cash, Beginning	11,375	27,092		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 27,092	$ 26,505		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 5,330	$ 5,332	$ 22,500	$ (17,168)
	5,330	5,332	$ 22,500	$ (17,168)
Expenditures				
Instruction	5,330	5,332	$ 22,500	$ (17,168)
	5,330	5,332	$ 22,500	$ (17,168)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 255,916	$ 487,472	$ 487,292	$ 180
	255,916	487,472	$ 487,292	$ 180
Expenditures				
Instruction	248,578	484,630	$ 398,130	$ 86,500
Instructional Support Staff	0	0	66,500	(66,500)
School Administration	0	0	9,500	(9,500)
Operations & Maintenance	0	0	10,500	(10,500)
	248,578	484,630	$ 484,630	$ 0
Receipts Over (Under) Expenditures	7,338	2,842		
Unencumbered Cash, Beginning	0	7,338		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 7,338	$ 10,180		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 4,120	$ 9,313	$ 25,200	$ (15,887)
	4,120	9,313	$ 25,200	$ (15,887)
Expenditures				
Instruction	4,120	9,313	$ 25,200	$ (15,887)
	4,120	9,313	$ 25,200	$ (15,887)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 147,952	$ 155,985	$ 142,360	$ 13,625
County Sources	9,021	9,454	8,282	1,172
State Sources	50,094	58,962	59,420	(458)
Federal Sources	0	32,926	0	32,926
Transfers	122,591	381,064	160,000	221,064
	329,658	638,391	$ 370,062	$ 268,329
Expenditures				
Instruction	3,499	7,656	$ 51,000	$ (43,344)
Operations & Maintenance	195,938	195,422	309,700	(114,278)
Transportation	0	0	35,300	(35,300)
Other Support Services	0	0	9,036	(9,036)
Facility Acquisition & Construction Services	285,647	225,382	165,000	60,382
	485,084	428,460	$ 570,036	$ (141,576)
Receipts Over (Under) Expenditures	(155,426)	209,931		
Unencumbered Cash, Beginning	493,062	337,636		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 337,636	$ 547,567		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,700	$ 2,600	$ 3,000	$ (400)
State Sources	1,586	1,960	2,025	(65)
	4,286	4,560	$ 5,025	$ (465)
Expenditures				
Instruction	3,232	3,782	$ 4,485	$ (703)
Vehicle Operations, Maintenance Services	0	0	250	(250)
	3,232	3,782	$ 4,735	$ (953)
Receipts Over (Under) Expenditures	1,054	778		
Unencumbered Cash, Beginning	5,843	6,897		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 6,897	$ 7,675		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,406	$ 29,250	$ 53,720	$ (24,470)
State Sources	147,451	1,249	1,200	49
Federal Sources	17,606	137,461	88,973	48,488
	168,463	167,960	$ 143,893	$ 24,067
Expenditures				
Food Service Operation	143,615	155,785	$ 188,675	$ (32,890)
	143,615	155,785	$ 188,675	$ (32,890)
Receipts Over (Under) Expenditures	24,848	12,175		
Unencumbered Cash, Beginning	50,184	75,032		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 75,032	$ 87,207		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 4,118	$ 4,070	$ 48
Transfers	2,850	21,585	27,132	(5,547)
	2,850	25,703	$ 31,202	$ (5,499)
Expenditures				
Instructional Support Staff	2,850	25,703	$ 13,000	$ 12,703
	2,850	25,703	$ 13,000	$ 12,703
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Parent Education Program Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 7,000	$ 7,000	$ 7,000	$ 0
	7,000	7,000	$ 7,000	$ 0
Expenditures				
Student Support Services	7,000	7,000	$ 7,000	$ 0
	7,000	7,000	$ 7,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 62,096	$ 0	$ 0	$ 0
Transfers	567,548	494,368	520,000	(25,632)
	629,644	494,368	$ 520,000	$ (25,632)
Expenditures				
Instruction	597,663	568,700	$ 660,303	$ (91,603)
	597,663	568,700	$ 660,303	$ (91,603)
Receipts Over (Under) Expenditures	31,981	(74,332)		
Unencumbered Cash, Beginning	179,802	211,783		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 211,783	$ 137,451		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 6,543	$ 9,216	$ (2,673)
Transfers	56,390	51,761	70,000	(18,239)
	56,390	58,304	$ 79,216	$ (20,912)
Expenditures				
Instruction	55,316	51,670	$ 79,216	$ (27,546)
Other Support Services	1,074	6,634	0	6,634
	56,390	58,304	$ 79,216	$ (20,912)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 292,506	$ 295,349	$ 321,757	$ (26,408)
	292,506	295,349	$ 321,757	$ (26,408)
Expenditures				
Instruction	175,504	177,209	$ 189,757	$ (12,548)
Student Support Services	17,551	17,721	20,000	(2,279)
Instructional Support Staff	14,625	14,767	16,000	(1,233)
General Administration	17,550	17,721	20,000	(2,279)
School Administration	17,550	17,721	20,000	(2,279)
Operations & Maintenance	23,401	23,628	25,000	(1,372)
Student Transportation Services	14,625	14,768	16,000	(1,232)
Food Service Operation	11,700	11,814	15,000	(3,186)
	292,506	295,349	$ 321,757	$ (26,408)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 20,921	$ 8,365	$ 0	$ 8,365
County Sources	17,670	11,769	9,564	2,205
State Sources	138,584	0	0	0
	177,175	20,134	$ 9,564	$ 10,570
Expenditures				
Debt Service	407,600	0	$ 0	$ 0
	407,600	0	$ 0	$ 0
Receipts Over (Under) Expenditures	(230,425)	20,134		
Unencumbered Cash, Beginning	465,403	234,978		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 234,978	$ 255,112		

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 212,188	$ 365,828
	212,188	365,828
Expenditures		
Instruction	218,146	280,304
Student Support Services	0	240,652
Instructional Support Staff	0	6,627
School Administration	0	11,885
Operations & Maintenance	0	8,320
	218,146	547,788
Receipts Over (Under) Expenditures	(5,958)	(181,960)
Unencumbered Cash, Beginning	(22,884)	(28,842)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (28,842)	$ (210,802)

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 42,804	$ 31,904
State Sources	0	10,358
Federal Sources	0	31,600
	42,804	73,862
Expenditures		
Instruction	0	37,768
Operations & Maintenance	0	4,797
Other Support Services	15,855	6,916
	15,855	49,481
Receipts Over (Under) Expenditures	26,949	24,381
Unencumbered Cash, Beginning	59,154	86,103
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 86,103	$ 110,484

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Other Support Services	6,059	15,000
	6,059	15,000
Receipts Over (Under) Expenditures	(6,059)	(15,000)
Unencumbered Cash, Beginning	278,083	272,024
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 272,024	$ 257,024

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,250	$ 4,794
Transfers	0	18,446
	6,250	23,240
Expenditures		
Instruction	7,960	46,999
	7,960	46,999
Receipts Over (Under) Expenditures	(1,710)	(23,759)
Unencumbered Cash, Beginning	30,069	28,359
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 28,359	$ 4,600

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

Insurance Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Insurance Proceeds	$ 145,594	$ 0
	145,594	0
Expenditures		
Operations & Maintenance	145,594	71
	145,594	71
Receipts Over (Under) Expenditures	0	(71)
Unencumbered Cash, Beginning	71	71
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 71	$ 0

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds				
Yearbook	$ 11,748	$ 8,138	$ 7,405	$ 12,481
Class of 2022	2,426	0	2,426	0
Class of 2023	1,089	594	1,683	0
Class of 2024	1,930	495	1,097	1,328
Class of 2025	1,202	2,096	1,316	1,982
Class of 2026	152	1,912	1,127	937
Concessions	5,040	26,529	26,455	5,114
F.C.A.	526	0	0	526
Green Jays	235	0	0	235
National Honor Society	577	0	116	461
National Honor Society Trip	8,999	301	36	9,264
Leadership/Career Exploration	0	250	107	143
CHS Cheerleaders	3,459	799	2,611	1,647
Student Council	482	2,550	1,425	1,607
Football	927	930	679	1,178
Basketball	94	293	292	95
Baseball	180	0	0	180
Math	3,114	840	60	3,894
Forensics	487	0	0	487
Bluejay Academy	640	260	400	500
JHS Cheerleaders	1,386	244	591	1,039
Weightlifting	202	0	0	202
Wellness	234	0	0	234
Backpack Supplies Project	1,312	1,400	502	2,210
CHS Student Rewards	3,119	327	599	2,847
CHS Help Fund	1,657	0	0	1,657
CHS General Store	956	0	0	956
Padlock	1,518	287	1,500	305
Vending	4,772	2,718	3,298	4,192
Meal Help	301	96	0	397
Flour Power	4,704	724	107	5,321
FACS Stitchery Store	584	147	0	731
Miscellaneous fees	324	3,636	3,605	355
Scholarships				
HE Dodson Memorial Music	14,466	115	500	14,081
FA Petrik Scholarship	10,198	66	0	10,264
Charles Baker Scholarship	44,876	301	750	44,427
Total Agency Funds	$ 133,916	$ 56,048	$ 58,687	$ 131,277

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts							
Athletics	$ 28,429	$ 0	$ 30,831	$ 26,829	$ 32,431	$ 0	$ 32,431
School play	2,286	0	840	370	2,756	0	2,756
	30,715	0	31,671	27,199	35,187	0	35,187
School Projects							
Special project	6,098	0	62	2,143	4,017	0	4,017
Band	15,385	0	18,676	11,939	22,122	0	22,122
Vocal music	4,944	0	611	0	5,555	0	5,555
Elementary School activities	9,077	0	4,684	7,568	6,193	0	6,193
	35,504	0	24,033	21,650	37,887	0	37,887
Revolving Funds							
Art fee	302	0	2,302	2,025	579	0	579
Hot lunch	0	0	9,144	9,144	0	0	0
Music	204	0	253	167	290	0	290
Textbook	556	0	4,872	4,840	588	0	588
Towel	343	0	933	1,000	276	0	276
Workbook fee	60	0	627	600	87	0	87
Superintendent	500	0	20	20	500	0	500
CHS Principal	250	0	0	0	250	0	250
CES Principal	250	0	0	0	250	0	250
CHS summer school	227	0	0	227	0	0	0
Industrial arts fee	1,500	0	1,724	1,748	1,476	0	1,476
Technology fee	1,087	0	5,754	5,800	1,041	0	1,041
Instrument rental	365	0	325	300	390	0	390
Driver education	566	0	2,800	2,805	561	0	561
Remote fee	100	0	0	0	100	0	100
District expenses	0	0	8,561	8,797	(236)	0	(236)
Bluejay Outlet	826	0	34,507	30,365	4,968	0	4,968
	7,136	0	71,822	67,838	11,120	0	11,120
Total District Activity Funds	$ 73,355	$ 0	$ 127,526	$ 116,687	$ 84,194	$ 0	$ 84,194

CALDWELL UNIFIED SCHOOL DISTRICT NO. 360 FINANCIAL REPORTING ENTITY
RELATED MUNICIPAL ENTITY
RECREATION COMMISSION
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2023
(With Comparative Actual Totals for the Prior Year Ended June 30, 2022)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 53,437	$ 68,415	$ 51,792	$ 16,623
County Sources	2,575	3,533	3,097	436
	56,012	71,948	$ 54,889	$ 17,059
Expenditures				
Community Service Operations	41,003	85,532	$ 95,000	$ (9,468)
	41,003	85,532	$ 95,000	$ (9,468)
Receipts Over (Under) Expenditures	15,009	(13,584)		
Unencumbered Cash, Beginning	48,714	63,723		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 63,723	$ 50,139		