

UNIFIED SCHOOL DISTRICT NO. 348

Baldwin City, Kansas

Financial Statements

For the Year Ended June 30, 2020

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UNIFIED SCHOOL DISTRICT NO. 348
 Baldwin City, Kansas
 Financial Statements
 For the Year Ended June 30, 2020

Table of Contents

	<u>Page Number</u>
INTRODUCTORY SECTION	
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report	1 - 2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3
Notes to the Financial Statements	4 - 11
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	12
SCHEDULE 2	
Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
General Fund	13
Supplemental General Fund	14
At Risk (4 Year Old) Fund	15
At Risk (K-12) Fund	16
Bilingual Education Fund	17
Virtual Education Fund	18
Capital Outlay Fund	19
Driver Training Fund	20
Food Service Fund	21
Professional Development Fund	22
Parent Education Program Fund	23
Special Education Fund	24
Vocational Education Fund	25
KPERs Special Retirement Contribution Fund	26
Contingency Reserve Fund	27
Textbook & Student Material Revolving Fund	28
Recreation Commission Fund	29
Recreation Commission Employee Benefits Fund	30
Gifts and Grants Fund	31
Federal Grants Fund	32
Bond and Interest Fund	33
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	34 - 35
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	36 - 37

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 348
Baldwin City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 348, Baldwin City, Kansas, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

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; 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.

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 District to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 348, Baldwin City, Kansas, as of June 30, 2020, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

Unmodified 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 District, as of June 30, 2020, 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.

Other Matters

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, summary of regulatory basis receipts and disbursements-agency funds, and the schedule of regulatory receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statements, 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.

Other Matter

The 2019 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. The District’s basic financial statement for the year ended June 30, 2019 (not presented herein), were audited by other auditors whose report dated December 10, 2019, expressed an unmodified opinion on the basic financial statement. The 2019 basic financial statement and the other auditor’s report are available in electronic form from the website of the Kansas Department of Administration at the following link: <http://da.ks.gov/ar/muniserv/>. The report of the other auditors dated December 10, 2019, stated that the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2019, were subjected to auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States 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, 2019, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

December 3, 2020

UNIFIED SCHOOL DISTRICT NO. 348
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2020

<u>Funds</u>	Beginning Unencumbered Cash <u>Balance</u>	Prior Year Cancelled <u>Encumbrances</u>	<u>Receipts</u>	<u>Expenditures</u>	Ending Unencumbered Cash <u>Balance</u>	Add Outstanding Encumbrances and Accounts <u>Payable</u>	Ending Cash <u>Balance</u>
General Funds:							
General	\$ -	\$ -	\$ 9,583,520	\$ 9,583,520	\$ -	\$ 30,308	\$ 30,308
Supplemental General	185,568	-	3,051,677	3,046,596	190,649	-	190,649
Special Purpose Funds:							
At Risk (4 Year Old)	-	-	82,709	82,709	-	-	-
At Risk (K-12)	-	-	846,704	846,704	-	-	-
Bilingual Education	-	-	-	-	-	-	-
Virtual Education	-	-	24,796	24,796	-	-	-
Capital Outlay	1,240,797	7,279	1,220,332	1,520,806	947,602	220,066	1,167,668
Driver Training	25,193	-	5,330	12,195	18,328	-	18,328
Food Service	35,495	-	650,624	686,119	-	-	-
Professional Development	-	-	44,285	44,285	-	-	-
Parent Education Program	-	-	189,046	189,046	-	-	-
Special Education	177,884	-	2,577,228	2,576,505	178,607	-	178,607
Vocational Education	-	-	383,724	383,724	-	-	-
KPERS Special Retirement Contribution	-	-	1,153,546	1,153,546	-	-	-
Contingency Reserve	651,488	-	-	14,645	636,843	-	636,843
Textbook and Student Material Revolving	157,734	-	76,232	129,233	104,733	6,296	111,029
Recreation Commission	-	-	411,443	411,443	-	-	-
Recreation Commission Employee Benefits	-	-	102,748	102,748	-	-	-
Gifts and Grants	9,875	-	80,500	84,503	5,872	-	5,872
Federal Grants	-	-	181,965	192,107	[10,142]	2,136	[8,006]
Gate Receipts	11,321	-	80,423	80,043	11,701	-	11,701
School Projects	28,710	-	210,853	204,429	35,134	-	35,134
Bond and Interest Fund:							
Bond and Interest	3,367,417	-	7,094,137	6,838,875	3,622,679	-	3,622,679
Total	\$ 5,891,482	\$ 7,279	\$ 28,051,822	\$ 28,208,577	\$ 5,742,006	\$ 258,806	\$ 6,000,812

Composition of Cash:

Kansas State Bank	
Checking Accounts	\$ 6,103,574
Total Cash	6,103,574
Less: Agency Funds per Schedule 3	<u>[102,761]</u>
Total Reporting Entity (excluding Agency Funds)	\$ 6,000,812

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies

Reporting Entity

Unified School District No. 348 (the District) is a municipal corporation governed by an elected seven-member board. These financial statements present the primary government financial statements and do not include all the entities for which the District is considered to be financially accountable, as required by generally accepted accounting principles. A primary government is a legal entity or public politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as related municipal entities. The Recreation Commission financial data is not included as a related municipal entity in these financial statements.

The Baldwin City Recreation Commission is a joint recreation system established by the District and the City of Baldwin, Kansas, in accordance with K.S.A. 12-1925. The Commission oversees recreational activities. The tax funds for the operation of the Commission are levied by the District and are remitted to the Commission by the District. Bond issues for the Commission must be approved by the District. The Commission can sue and be sued. The acquisition of real property by the Commission must be approved by the District. The Commission as a related municipal entity is not included in these financial statements. A separate audited financial statement of the Recreation Commission can be obtained from the Recreation Commission.

The Baldwin Education Foundation is a not for profit corporation formed under the laws of the State of Kansas. The entity benefits the District's students by raising funds to be used for the student's benefit. The Foundation as a related municipal entity is not included in these financial statements.

Reimbursed Expenses

Expenditures in the amount of \$105,228 are classified as reimbursed expenses in the General Fund. The purpose of these expenditures is payments for goods and services in which fees are collected and such expenditures are exempt from the budget law under K.S.A. 79-2934.

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

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

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, and marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis 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 for accounting.

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Fund Descriptions

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

The following types of funds comprise the financial activities of the District for the year ended June 30, 2020:

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

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

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 - used to report assets held by a municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, student organization fund, etc.).

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) and bond and interest fund. 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.

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 during the year ended June 30, 2020.

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

All legal annual operating budgets are prepared using the statutory basis of accounting, in which regulatory basis receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds: Contingency Reserve, Textbook & Student Material Revolving, Gifts and Grants, Gate Receipts, and School Projects.

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 - Summary of Significant Accounting Policies (Continued)

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 - Deposits and Investments

Deposits. K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. As of June 30, 2020, the District held no such investments.

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The District has no designated "peak periods." All deposits were legally secured at June 30, 2020.

At June 30, 2020, the District's carrying amount of deposits was \$6,103,574, and the bank balance was \$6,882,504. The bank balance was held by one bank in a concentration of credit risk. Of the bank balance, \$250,000 was covered by federal depository insurance and the balance of \$6,632,504 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

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

NOTE 3 - In-Substance Receipt in Transit

The District received \$323,376 in general state aid and \$111,602 in supplemental general state aid subsequent to June 30, 2020 and, as required by K.S.A. 72-6466, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

NOTE 4 - Long-Term Debt

Following is a listing of the District's long-term obligations outstanding at June 30, 2020:

	Beginning Principal <u>Outstanding</u>	Additions to Principal	Reductions of Principal	Ending Principal <u>Outstanding</u>
General Obligation Bonds	\$ 21,925,000	\$ 4,575,000	\$ [5,920,000]	\$ 20,580,000
Leases Payable	<u>2,308,697</u>	-	<u>[178,191]</u>	<u>2,130,506</u>
 Total	 <u>\$ 24,233,697</u>	 <u>\$ 4,575,000</u>	 <u>\$ [6,098,191]</u>	 <u>\$ 22,710,506</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 4 - Long-Term Debt (Continued)

The District is subject to statutes of the State of Kansas which limit the bonded debt outstanding to 14% of the assessed valuation. The District requested and received approval under K.S.A. 75-2315 which allows the issuance of bonded debt in excess of the general bond debt limitation. The ratio of net bonded debt to the assessed valuation as of June 30, 2020, was 22.04%.

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	Beginning Principal <u>Outstanding</u>	Additions to <u>Principal</u>	Reductions of <u>Principal</u>	Ending Principal <u>Outstanding</u>	Interest <u>Paid</u>
General Obligation Bonds					
Series 2009A	\$ 590,000	\$ -	\$ [590,000]	\$ -	\$ 9,956
Series 2012	7,205,000	-	[4,440,000]	2,765,000	186,194
Series 2015	8,685,000	-	[440,000]	8,245,000	316,675
Series 2016	5,445,000	-	[450,000]	4,995,000	146,050
Series 2020	-	4,575,000	-	4,575,000	-
	<u>21,925,000</u>	<u>4,575,000</u>	<u>[5,920,000]</u>	<u>20,580,000</u>	<u>658,875</u>
Capital Lease					
Energy Improvements	66,113	-	[66,113]	-	6,245
BESIC Roof Replacement	207,584	-	[27,078]	180,506	1,818
Energy Conservation Improvements	2,035,000	-	[85,000]	1,950,000	69,319
	<u>2,308,697</u>	<u>-</u>	<u>[178,191]</u>	<u>2,130,506</u>	<u>77,382</u>
Total	<u>\$ 24,233,697</u>	<u>\$ 4,575,000</u>	<u>\$ [6,098,191]</u>	<u>\$ 22,710,506</u>	<u>\$ 736,257</u>

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

Year Ended <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,960,000	\$ 555,539	\$ 2,515,539
2022	2,010,000	507,776	2,515,539
2023	2,090,000	436,994	2,517,776
2024	2,155,000	375,069	2,526,994
2025	2,215,000	324,181	2,530,069
2026-2030	8,700,000	823,889	9,523,889
2031	1,450,000	29,000	1,479,000
Total	<u>\$ 20,580,000</u>	<u>\$ 3,052,449</u>	<u>\$ 23,608,807</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 4 - Long-Term Debt (Continued)

On May 14, 2020, the District issued \$4,575,000 in Taxable General Obligation Refunding Bonds, Series 2020, with an interest rate of 2.15%, to advance refund \$4,315,000 of the Series 2012 General Obligation Refunding Bonds. The net proceeds were used to establish escrow accounts invested in U.S. Government Securities to pay portions of the outstanding principal and interest of the Series 2012 bonds. As a result, a portion of the 2012 bonds were considered to be defeased and the liability for the defeased bonds has been removed from the District's financial statements. The transaction resulted in an economic gain of \$132,874 and a decrease of \$132,874 in future debt payments.

At June 30, 2020, the remaining principal balance of outstanding debt issues previously defeased is \$4,315,000. The principal and interest payments for these bonds will be paid by the trustee for the related escrow securities on the scheduled payment dates. This amount is not recorded in these financial statements.

Capital Leases. On June 1, 2016, the District entered into a lease purchase agreement for roof improvements at the Intermediate Center in the amount of \$284,225 at an interest rate of 3.00% over a 10-year term.

On May 1, 2018, the District entered into a lease purchase agreement for energy improvements at the High School in the amount of \$2,035,000 at an interest rate of 3.479% over a 15-year term.

As of June 30, 2020, total future minimum lease payments are as follows:

Year Ended	<u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>		
2021	\$	137,907	\$	71,342	\$	209,249
2022		143,744		66,591		209,249
2023		149,607		61,641		210,335
2024		155,487		56,499		211,248
2025		156,409		51,228		211,986
2026-2030		732,352		177,530		909,882
2031-2034		655,000		46,706		701,706
Total	\$	<u>2,130,506</u>	\$	<u>531,536</u>	\$	<u>2,663,655</u>

NOTE 5 - Interfund Transactions

Transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Virtual Education	K.S.A. 72-6478	\$ 24,796
General	At Risk (4 Year Old)	K.S.A. 72-6478	82,709
General	At Risk (K-12)	K.S.A. 72-6478	654,768
General	Capital Outlay	K.S.A. 72-6478	33,946
General	Professional Development	K.S.A. 72-6478	37,776
General	Special Education	K.S.A. 72-6478	1,569,672
General	Vocational Education	K.S.A. 72-6478	361,798
General	Food Service	K.S.A. 72-6478	40,174
Supplemental General	At Risk (K-12)	K.S.A. 72-6478	191,936
Supplemental General	Parent Education Program	K.S.A. 72-6478	65,777
Supplemental General	Special Education	K.S.A. 72-6478	938,294
			<u>\$ 4,001,646</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 6 - 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 establishes 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 contribution rates are withheld by their employer and paid to KPERS according to 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 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million per year. The first-year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2020. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. The bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

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 \$1,153,546 for the year ended June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 6 - Defined Benefit Pension Plan (Continued)

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported by KPERS was \$10,304,365. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. 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, 2019. 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 7 - Compensated Absences

Classified. Twelve-month and ten-month employees hired prior to July 1, 2014 receive 16 and 14 discretionary days, respectively. Twelve-month and ten-month employees hired after July 1, 2014 receive 12 and 10 discretionary days, respectively. Any unused days shall convert to sick days and will be added to the employee's accumulated sick leave, up to a maximum of 65 days. Leave accrued after the 65-day maximum will be reimbursed at a rate of 60% of the certified substitute rate per day. Employees who have 10 years of service and retire or resign will be reimbursed at the rate of 60% of the certified substitute daily rate for all unused accumulated sick leave and employees who have 10 years of service and retire or resign will be reimbursed \$10 per day for all unused accumulated sick leave.

A sick leave pool is available for employees to participate on at their discretion. A maximum of 15 days may be awarded from the sick leave pool to those members who have applied and are eligible. Twelve-month employees are eligible for vacation leave after completion of one year of continuous employment.

Vacation time allowed is based upon years of service. Vacation days must be taken by October 31, following the fiscal year in which the days were earned. Vacation days shall not be cumulative or reimbursable. However, after five years of service, employees may carry five vacation days over to the next fiscal year.

Certified. Each certified staff member shall be allowed 12 discretionary days per school year. Any unused days at the end of the school year shall become sick days and be added to the employee's accumulated sick leave. Sick leave can accrue to a maximum of 65 days. Teachers will be reimbursed at a rate equal to 60% of the daily substitute pay for sick leave accrued after the 65-day maximum.

A sick leave pool is available for all certified teaching staff members to participate in.

It is the District's policy to recognize the costs of compensated absences when actually paid.

NOTE 8 - Early Retirement Benefits

The District provides early retirement incentive plans for eligible certified employees.

Certified staff members who have served a minimum of 10 years of service in the District and are eligible to retire under KPERS (85 points or minimum age requirement) are eligible for an early retirement benefit. The plan provides annual installments of \$6,000 with a maximum of five installments, or until the retiree reaches the age of 65. The plan is an unfunded, noncontributory, defined benefit plan. During the year ended June 30, 2018, the early retirement benefit was closed to new entrants.

The cost of the plan for the year ended June 30, 2020, was \$48,000.

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 8 - Early Retirement Benefits (Continued)

The outstanding liability for the retirees who have accepted this offer is as shown below.

Year Ended	Outstanding
<u>June 30,</u>	<u>Liability</u>
2021	\$ 36,000
2022	<u>18,000</u>
Total	<u>\$ 54,000</u>

NOTE 9 - Other Post-Employment Benefits

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. There is no cost to the District under this program.

Death and Disability Other Post-Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

NOTE 10 - Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan. Currently, all benefits offered through the Plan involve insurance coverage.

NOTE 11 - Risk Management

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

NOTE 12 - Contingency

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass-through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreement and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2020.

UNIFIED SCHOOL DISTRICT NO. 348
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended June 30, 2020

<u>Fund</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year Budget</u>	<u>Variance Over [Under]</u>
General Funds:						
General	\$ 9,629,099	\$ [150,807]	\$ 105,228	\$ 9,583,520	\$ 9,583,520	\$ -
Supplemental General	3,090,971	[44,375]	-	3,046,596	3,046,596	-
Special Purpose Funds:						
At Risk (4 Year Old)	85,000	-	-	85,000	82,709	2,291
At Risk (K-12)	846,704	-	-	846,704	846,704	-
Bilingual Education	10,000	-	-	10,000	-	10,000
Virtual Education	35,000	-	-	35,000	24,796	10,204
Capital Outlay	2,272,500	-	-	2,272,500	1,520,806	751,694
Driver Training	29,200	-	-	29,200	12,195	17,005
Food Service	698,500	-	5,720	704,220	686,119	18,101
Professional Development	50,625	-	-	50,625	44,285	6,340
Parent Education Program	199,780	-	-	199,780	189,046	10,734
Special Education	2,699,800	-	-	2,699,800	2,576,505	123,295
Vocational Education	399,000	-	-	399,000	383,724	15,276
KPERs Special Retirement Contribution	1,235,850	-	-	1,235,850	1,153,546	82,304
Recreation Commission	444,000	-	-	444,000	411,443	32,557
Recreation Commission Employee Benefits	112,000	-	-	112,000	102,748	9,252
Federal Grants	170,095	-	-	170,095	192,107	[22,012]
Bond and Interest Fund						
Bond and Interest	2,265,875	-	4,575,000	6,840,875	6,838,875	2,000

SCHEDULE 2-1

UNIFIED SCHOOL DISTRICT NO. 348
 General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid:				
General aid	\$ 7,537,490	\$ 7,909,771	\$ 7,978,504	\$ [68,733]
Special education aid	1,575,177	1,568,521	1,650,595	[82,074]
Miscellaneous	152	14,620	-	14,620
Reimbursed expenses	108,709	90,608	-	90,608
Total Receipts	<u>9,221,528</u>	<u>9,583,520</u>	<u>\$ 9,629,099</u>	<u>\$ [45,579]</u>
Expenditures				
Instruction	2,554,044	2,782,418	\$ 2,650,000	\$ [132,418]
Student support services	363,514	366,464	378,000	11,536
Instructional support staff	353,885	339,201	352,000	12,799
General administration	250,567	264,940	258,200	[6,740]
School administration	902,046	914,980	922,500	7,520
Central services	336,591	341,403	335,800	[5,603]
Operations and maintenance	1,314,319	1,279,897	1,396,000	116,103
Transportation	450,198	488,578	495,800	7,222
Transfer out	2,696,364	2,805,639	2,840,799	35,160
Adjustment to comply with legal max budget	-	-	[150,807]	[150,807]
Adjustment for qualifying budget credits	-	-	105,228	105,228
Total Expenditures	<u>9,221,528</u>	<u>9,583,520</u>	<u>\$ 9,583,520</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 Supplemental General Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 1,291,797	\$ 1,303,599	\$ 1,340,542	\$ [36,943]
Delinquent tax	42,967	27,838	19,624	8,214
Motor vehicle tax	161,604	170,079	160,168	9,911
Recreational vehicle tax	2,790	3,100	3,027	73
Commercial vehicle tax	-	-	3,296	[3,296]
State aid:				
Equalization aid	<u>1,542,889</u>	<u>1,547,061</u>	<u>1,569,595</u>	<u>[22,534]</u>
Total Receipts	<u>3,042,047</u>	<u>3,051,677</u>	<u>\$ 3,096,252</u>	<u>\$ [44,575]</u>
Expenditures				
Instruction	1,947,209	1,808,666	\$ 1,872,044	\$ 63,378
General administration	12,535	12,550	13,000	450
Operations and maintenance	28,250	29,373	30,000	627
Transfer out	1,061,796	1,196,007	1,175,927	[20,080]
Adjustment to comply with legal max budget	-	-	<u>[44,375]</u>	<u>[44,375]</u>
Total Expenditures	<u>3,049,790</u>	<u>3,046,596</u>	<u>\$ 3,046,596</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[7,743]	5,081		
Unencumbered Cash, Beginning	<u>193,311</u>	<u>185,568</u>		
Unencumbered Cash, Ending	<u>\$ 185,568</u>	<u>\$ 190,649</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-3

UNIFIED SCHOOL DISTRICT NO. 348
 At Risk (4 Year Old) Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 78,416	\$ 82,709	\$ 85,000	\$ [2,291]
Total Receipts	<u>78,416</u>	<u>82,709</u>	<u>\$ 85,000</u>	<u>\$ [2,291]</u>
Expenditures				
Instruction	65,073	67,171	\$ 74,000	\$ 6,829
School administration	10,143	10,538	11,000	462
Food service	<u>3,200</u>	<u>5,000</u>	-	<u>[5,000]</u>
Total Expenditures	<u>78,416</u>	<u>82,709</u>	<u>\$ 85,000</u>	<u>\$ 2,291</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 At Risk (K-12) Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 815,383	\$ 846,704	\$ 846,704	\$ -
Total Receipts	<u>815,383</u>	<u>846,704</u>	<u>\$ 846,704</u>	<u>\$ -</u>
Expenditures				
Instruction	761,571	761,667	\$ 767,104	\$ 5,437
Student support services	<u>74,491</u>	<u>85,037</u>	<u>79,600</u>	<u>[5,437]</u>
Total Expenditures	<u>836,062</u>	<u>846,704</u>	<u>\$ 846,704</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	[20,679]	-		
Unencumbered Cash, Beginning	<u>20,679</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-5

UNIFIED SCHOOL DISTRICT NO. 348
 Bilingual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ -	\$ -	\$ 10,000	\$ [10,000]
Total Receipts	<u>-</u>	<u>-</u>	<u>\$ 10,000</u>	<u>\$ [10,000]</u>
Expenditures				
Instruction	-	-	\$ 9,200	\$ 9,200
Employee Benefits	-	-	800	800
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 Virtual Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 27,591	\$ 24,796	\$ 35,000	\$ [10,204]
Total Receipts	<u>27,591</u>	<u>24,796</u>	<u>\$ 35,000</u>	<u>\$ [10,204]</u>
Expenditures				
Instruction	<u>27,591</u>	<u>24,796</u>	\$ 35,000	\$ 10,204
Total Expenditures	<u>27,591</u>	<u>24,796</u>	<u>\$ 35,000</u>	<u>\$ 10,204</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-7

UNIFIED SCHOOL DISTRICT NO. 348
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 700,689	\$ 722,555	\$ 675,667	\$ 46,888
Delinquent tax	21,378	14,209	10,685	3,524
Motor vehicle tax	85,292	84,672	80,265	4,407
Recreational vehicle	1,479	1,544	1,517	27
Commercial vehicle	-	-	1,652	[1,652]
State aid	277,664	305,599	306,246	[647]
Investment income	101,320	50,101	100,000	[49,899]
Miscellaneous	215,518	7,706	10,000	[2,294]
Transfers in	<u>21,942</u>	<u>33,946</u>	-	<u>33,946</u>
Total Receipts	<u>1,425,282</u>	<u>1,220,332</u>	<u>\$ 1,186,032</u>	<u>\$ 34,300</u>
Expenditures				
Instruction	258,465	322,763	\$ 300,000	\$ [22,763]
General administration	1,314	-	1,500	1,500
School administration	5,764	3	10,000	9,997
Central services	-	-	1,000	1,000
Operations and maintenance	75,061	33,409	50,000	16,591
Transportation	174,676	111,604	180,000	68,396
Other support services	-	-	30,000	30,000
Facility acquisition and repair	<u>654,561</u>	<u>1,053,027</u>	<u>1,700,000</u>	<u>646,973</u>
Total Expenditures	<u>1,169,841</u>	<u>1,520,806</u>	<u>\$ 2,272,500</u>	<u>\$ 751,694</u>
Receipts Over [Under] Expenditures	255,441	[300,474]		
Unencumbered Cash, Beginning	963,706	1,240,797		
Prior Year Canceled Encumbrance	<u>21,650</u>	<u>7,279</u>		
Unencumbered Cash, Ending	<u>\$ 1,240,797</u>	<u>\$ 947,602</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 Driver Training Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 4,557	\$ 5,330	\$ 6,110	\$ [780]
Charges for services	<u>10,750</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Receipts	<u>15,307</u>	<u>5,330</u>	<u>\$ 6,110</u>	<u>\$ [780]</u>
Expenditures				
Instruction	10,276	10,247	\$ 15,000	\$ 4,753
Employee Benefits	-	-	1,000	1,000
Supplies	-	-	200	200
Vehicle operating and maintenance services	<u>631</u>	<u>1,948</u>	<u>13,000</u>	<u>11,052</u>
Total Expenditures	<u>10,907</u>	<u>12,195</u>	<u>\$ 29,200</u>	<u>\$ 17,005</u>
Receipts Over [Under] Expenditures	4,400	[6,865]		
Unencumbered Cash, Beginning	<u>20,793</u>	<u>25,193</u>		
Unencumbered Cash, Ending	<u>\$ 25,193</u>	<u>\$ 18,328</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-9

UNIFIED SCHOOL DISTRICT NO. 348
 Food Service Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ 264,271	\$ 331,144	\$ 304,587	\$ 26,557
State aid	5,378	5,095	5,898	[803]
Charges for services	276,923	251,289	327,218	[75,929]
Miscellaneous	11,654	16,948	30,000	[13,052]
Investment income	1,352	254	1,500	[1,246]
Transfer In	-	40,174	-	40,174
Reimbursements	<u>7,065</u>	<u>5,720</u>	<u>-</u>	<u>5,720</u>
Total Receipts	<u>566,643</u>	<u>650,624</u>	<u>\$ 669,203</u>	<u>\$ [18,579]</u>
Expenditures				
Food service	669,677	686,119	\$ 698,500	\$ 12,381
Adjustment for qualifying budget credits	<u>-</u>	<u>-</u>	<u>5,720</u>	<u>5,720</u>
Total Expenditures	<u>669,677</u>	<u>686,119</u>	<u>\$ 704,220</u>	<u>\$ 18,101</u>
Receipts Over [Under] Expenditures	[103,034]	[35,495]		
Unencumbered Cash, Beginning	<u>138,529</u>	<u>35,495</u>		
Unencumbered Cash, Ending	<u>\$ 35,495</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020
(With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 5,307	\$ 6,509	\$ 5,625	\$ 884
Transfer in	<u>33,065</u>	<u>37,776</u>	<u>45,000</u>	<u>[7,224]</u>
Total Receipts	<u>38,372</u>	<u>44,285</u>	<u>\$ 50,625</u>	<u>\$ [6,340]</u>
Expenditures				
Instructional support staff	35,062	41,910	\$ 50,625	\$ 8,715
Central services	<u>3,310</u>	<u>2,375</u>	<u>-</u>	<u>[2,375]</u>
Total Expenditures	<u>38,372</u>	<u>44,285</u>	<u>\$ 50,625</u>	<u>\$ 6,340</u>
Receipts [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 Parent Education Program Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 118,089	\$ 123,269	\$ 131,853	\$ [8,584]
Local sources	-	-	2,000	[2,000]
Transfer in	<u>60,542</u>	<u>65,777</u>	<u>65,927</u>	<u>[150]</u>
Total Receipts	<u>178,631</u>	<u>189,046</u>	<u>\$ 199,780</u>	<u>\$ [10,734]</u>
Expenditures				
Student support services	178,581	187,112	\$ 198,780	\$ 11,668
Instructional support staff	50	1,298	1,000	[298]
School administration	-	636	-	[636]
Total Expenditures	<u>178,631</u>	<u>189,046</u>	<u>\$ 199,780</u>	<u>\$ 10,734</u>
Receipts [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

UNIFIED SCHOOL DISTRICT NO. 348
 Special Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ 44,012	\$ 24,279	\$ 40,000	\$ [15,721]
Investment income	2,732	14,015	-	14,015
Miscellaneous revenues	30,007	30,968	-	30,968
Transfer in	<u>2,384,141</u>	<u>2,507,966</u>	<u>2,550,595</u>	<u>[42,629]</u>
Total Receipts	<u>2,460,892</u>	<u>2,577,228</u>	<u>\$ 2,590,595</u>	<u>\$ [13,367]</u>
Expenditures				
Instruction	2,269,789	2,357,373	\$ 2,460,000	\$ 102,627
Student support services	104,332	107,609	109,500	1,891
Vehicle operating services	<u>124,955</u>	<u>111,523</u>	<u>130,300</u>	<u>18,777</u>
Total Expenditures	<u>2,499,076</u>	<u>2,576,505</u>	<u>\$ 2,699,800</u>	<u>\$ 123,295</u>
Receipts Over [Under] Expenditures	[38,184]	723		
Unencumbered Cash, Beginning	<u>216,068</u>	<u>177,884</u>		
Unencumbered Cash, Ending	<u>\$ 177,884</u>	<u>\$ 178,607</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-13

UNIFIED SCHOOL DISTRICT NO. 348
 Career and Postsecondary Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year Actual	Current Year		Variance Over [Under]
		Actual	Budget	
Receipts				
Charges for services	\$ 6,746	\$ 6,794	\$ 7,500	\$ [706]
State aid	8,492	15,132	13,000	2,132
Transfer in	<u>337,080</u>	<u>361,798</u>	<u>378,500</u>	<u>[16,702]</u>
Total Receipts	<u>352,318</u>	<u>383,724</u>	<u>\$ 399,000</u>	<u>\$ [15,276]</u>
Expenditures				
Instruction	336,688	372,101	\$ 363,000	\$ [9,101]
Transportation	<u>32,300</u>	<u>11,623</u>	<u>36,000</u>	<u>24,377</u>
Total Expenditures	<u>368,988</u>	<u>383,724</u>	<u>\$ 399,000</u>	<u>\$ 15,276</u>
Receipts Over [Under] Expenditures	[16,670]	-		
Unencumbered Cash, Beginning	<u>16,670</u>	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 KPERS Special Retirement Contribution Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 743,775	\$ 1,153,546	\$ 1,162,031	\$ [8,485]
Total Receipts	<u>743,775</u>	<u>1,153,546</u>	<u>\$ 1,162,031</u>	<u>\$ [8,485]</u>
Expenditures				
Instruction	474,455	735,846	\$ 730,015	\$ [5,831]
Student support services	38,081	59,062	94,127	35,065
Instructional support	19,413	30,108	42,848	12,740
General administration	17,627	27,339	28,787	1,448
School administration	67,014	103,934	117,947	14,013
Central services	40,387	62,638	39,389	[23,249]
Operations and maintenance	40,387	62,638	73,470	10,832
Transportation	23,503	36,452	63,863	27,411
Food service	22,908	35,529	45,404	9,875
Total Expenditures	<u>743,775</u>	<u>1,153,546</u>	<u>\$ 1,235,850</u>	<u>\$ 82,304</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-15

UNIFIED SCHOOL DISTRICT NO. 348
 Contingency Reserve Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended June 30, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfer in	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Instruction	58,216	14,645
Student support services	1,734	-
General administration	536	-
School administration	7,739	-
Central services	1,759	-
Operations and maintenance	6,355	-
Transportation	5,674	-
Food service	5,461	-
Total Expenditures	<u>87,474</u>	<u>14,645</u>
Receipts Over [Under] Expenditures	[87,474]	[14,645]
Unencumbered Cash, Beginning	<u>738,962</u>	<u>651,488</u>
Unencumbered Cash, Ending	<u>\$ 651,488</u>	<u>\$ 636,843</u>

* This fund is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 348
 Textbook & Student Material Revolving Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended June 30, 2020 and 2019

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Charges for services	\$ 81,341	\$ 76,232
Total Receipts	<u>81,341</u>	<u>76,232</u>
Expenditures		
Instruction	<u>122,783</u>	<u>129,233</u>
Total Expenditures	<u>122,783</u>	<u>129,233</u>
Receipts Over [Under] Expenditures	[41,442]	[53,001]
Unencumbered Cash, Beginning	<u>199,176</u>	<u>157,734</u>
Unencumbered Cash, Ending	<u>\$ 157,734</u>	<u>\$ 104,733</u>

* This fund is not required to be budgeted.

SCHEDULE 2-17

UNIFIED SCHOOL DISTRICT NO. 348
 Recreation Commission Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over Under <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 350,302	\$ 361,232	\$ 337,849	\$ 23,383
Delinquent tax	10,693	7,104	5,342	1,762
Motor vehicle tax	42,646	42,335	40,124	2,211
Recreational vehicle tax	739	772	759	13
Commercial vehicle tax	-	-	826	[826]
Miscellaneous	-	-	59,100	[59,100]
Total Receipts	<u>404,380</u>	<u>411,443</u>	<u>\$ 444,000</u>	<u>\$ [32,557]</u>
Expenditures				
Community service operations	<u>404,380</u>	<u>411,443</u>	<u>\$ 444,000</u>	<u>\$ 32,557</u>
Total Expenditures	<u>404,380</u>	<u>411,443</u>	<u>\$ 444,000</u>	<u>\$ 32,557</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
 Recreation Commission Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over Under <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 87,554	\$ 90,196	\$ 84,440	\$ 5,756
Delinquent tax	2,672	1,776	1,335	441
Motor vehicle tax	10,662	10,583	10,020	563
Recreational vehicle tax	185	193	189	4
Commercial vehicle tax	-	-	206	[206]
Miscellaneous	-	-	15,810	[15,810]
Total Receipts	<u>101,073</u>	<u>102,748</u>	<u>\$ 112,000</u>	<u>\$ [9,252]</u>
Expenditures				
Community service operations	<u>101,073</u>	<u>102,748</u>	<u>\$ 112,000</u>	<u>\$ 9,252</u>
Total Expenditures	<u>101,073</u>	<u>102,748</u>	<u>\$ 112,000</u>	<u>\$ 9,252</u>
Receipts Over [Under] Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-19

UNIFIED SCHOOL DISTRICT NO. 348
 Gifts and Grants Fund *
 Schedule of Receipts and Expenditures - Actual
 Regulatory Basis
 For the Year Ended June 30, 2020 and 2019

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal aid	\$ 25,510	\$ 64,140
Miscellaneous	<u>25,607</u>	<u>16,360</u>
Total Receipts	<u>51,117</u>	<u>80,500</u>
 Expenditures		
Instruction	<u>50,746</u>	<u>84,503</u>
Total Expenditures	<u>50,746</u>	<u>84,503</u>
 Receipts Over [Under] Expenditures	 371	 [4,003]
 Unencumbered Cash, Beginning	 <u>9,504</u>	 <u>9,875</u>
 Unencumbered Cash, Ending	 <u>\$ 9,875</u>	 <u>\$ 5,872</u>

* This funds is not required to be budgeted.

UNIFIED SCHOOL DISTRICT NO. 348
Federal Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2020

	Title I	CARES	Actual	Budget	Variance Over [Under]
Receipts					
Federal aid	\$ 159,965	\$ 22,000	\$ 181,965	\$ 170,095	\$ 11,870
Total Receipts	<u>159,965</u>	<u>22,000</u>	<u>181,965</u>	<u>\$ 170,095</u>	<u>\$ 11,870</u>
Expenditures					
Instruction	159,965	15,575	175,540	\$ 170,095	\$ [5,445]
Student support services	-	4,350	4,350	-	[4,350]
Instructional support staff	-	86	86	-	[86]
Food service operations	-	4,186	4,186	-	[4,186]
General administration	-	86	86	-	[86]
School administration	-	3,175	3,175	-	[3,175]
Central services	-	3,334	3,334	-	[3,334]
Operations and maintenance	-	1,264	1,264	-	[1,264]
Transportation	-	86	86	-	[86]
Total Expenditures	<u>159,965</u>	<u>32,142</u>	<u>192,107</u>	<u>\$ 170,095</u>	<u>\$ [5,445]</u>
Receipts Over [Under] Expenditures	-	[10,142]	[10,142]		
Unencumbered Cash, Beginning	-	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ [10,142]</u>	<u>\$ [10,142]</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-21

UNIFIED SCHOOL DISTRICT NO. 348
 Bond and Interest Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2020
 (With Comparative Actual Amounts from the Year Ended June 30, 2019)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 1,492,546	\$ 1,359,140	\$ 1,267,563	\$ 91,577
Delinquent tax	54,672	33,279	22,682	10,597
Motor vehicle tax	218,842	194,946	183,655	11,291
Recreational vehicle tax	3,803	3,553	3,470	83
Commercial vehicle tax	-	-	3,779	[3,779]
State aid	1,233,814	928,189	928,189	-
Miscellaneous	35	30	-	30
Bond Proceeds	-	4,575,000	-	4,575,000
Total Receipts	<u>3,003,712</u>	<u>7,094,137</u>	<u>\$ 2,409,338</u>	<u>\$ 4,684,799</u>
Expenditures				
Principal	2,505,000	6,096,587	\$ 1,605,000	\$ [4,491,587]
Interest	714,175	658,875	658,875	-
Bond issuance costs	-	83,413	2,000	[81,413]
Adjustment for qualifying budget credits	-	-	4,575,000	4,575,000
Total Expenditures	<u>3,219,175</u>	<u>6,838,875</u>	<u>\$ 6,840,875</u>	<u>\$ 2,000</u>
Receipts Over [Under] Expenditures	[215,463]	255,262		
Unencumbered Cash, Beginning	<u>3,582,880</u>	<u>3,367,417</u>		
Unencumbered Cash, Ending	<u>\$ 3,367,417</u>	<u>\$ 3,622,679</u>		

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2020

<u>FUND</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
STUDENT ORGANIZATIONS				
Baldwin Elementary Intermediate Center Student Council	\$ 223	\$ 3,074	\$ 3,214	\$ 83
Subtotal Baldwin Elementary Intermediate Center Student Organization Funds	<u>223</u>	<u>3,074</u>	<u>3,214</u>	<u>83</u>
Baldwin Elementary Primary Center All Day Kindergarten Fees	<u>191</u>	<u>-</u>	<u>15</u>	<u>176</u>
Subtotal Baldwin Elementary Primary Center Student Organization Funds	<u>191</u>	<u>-</u>	<u>15</u>	<u>176</u>
Total Elementary School Student Organization Funds	<u>414</u>	<u>3,074</u>	<u>3,229</u>	<u>259</u>
JUNIOR HIGH SCHOOL				
Baldwin Junior High School				
Art	51	-	-	51
Band	1,055	3,224	3,018	1,261
Basketball	3,122	1,233	1,077	3,278
Champions Club	838	423	210	1,051
FBLA	16	-	-	16
Field Trip	674	619	952	342
Imagination Club	85	-	-	85
Student Store	291	-	291	-
Cheerleaders	1,261	2,063	2,642	682
Chorus	50	269	280	39
Football	905	1,734	833	1,806
Stuco	3,033	584	796	2,821
Track	930	-	-	930
Volleyball	489	2,545	1,773	1,261
Yearbook	<u>766</u>	<u>3,498</u>	<u>1,496</u>	<u>2,769</u>
Total Baldwin Junior High Student Organization Funds	<u>13,566</u>	<u>16,193</u>	<u>13,367</u>	<u>16,392</u>
Total Junior High School Student Organization Funds	<u>13,566</u>	<u>16,193</u>	<u>13,367</u>	<u>16,392</u>

UNIFIED SCHOOL DISTRICT NO. 348
Agency Funds
Summary of Receipts and Disbursements (Continued)
Regulatory Basis
For the Year Ended June 30, 2020

<u>FUND</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
STUDENT ORGANIZATIONS - CONTINUED				
HIGH SCHOOL				
Baldwin High School				
Art Club	1,677	\$ 320	\$ 329	\$ 1,668
Animal Club	652	-	652	-
Band	808	2,266	2,330	744
Baseball	2,415	6,769	5,475	3,709
Boys Basketball	4,573	993	1,659	3,907
Boys Soccer	1,223	1,836	1,372	1,688
Boys Tennis	74	-	-	74
Bridges	853	862	1,400	315
Cheerleaders	4,532	16,764	10,654	10,642
Class of '19	132	-	-	132
Class of '20	895	1,225	-	2,119
Class of '21	167	2,207	210	2,165
Class of '22	1,380	732	-	2,112
Class of '23	-	1,309	57	1,252
Community Bulldog Day (Business)	175	-	-	175
Concessions	2,716	10,733	10,349	3,099
Cross Country/Track	2,491	3,992	3,649	2,834
Debate	36	57	-	93
FACS	3,412	574	941	3,045
FBLA	4,255	4,323	2,920	5,659
FCCLA	1,770	-	-	1,770
Football	1,108	8,183	9,183	108
Forensics	1,004	-	288	716
Girls Basketball	326	968	743	551
Girls Soccer	880	1,793	2,614	59
Girls Tennis	2,491	-	772	1,719
Golf	150	-	-	150
Highway Championship Sign	4,439	-	-	4,439
International Club	124	-	-	124
Journalism	1,098	390	580	908
Lettermen Club	325	-	-	325
Life Skills Class	-	252	90	162
Mardi Gras (SPED)	-	705	690	15
National Honor Society	364	693	333	724
Patriots Club (Govt)	-	-	-	-
Pom Squad	3,206	3,629	5,888	947
Prior System Outstanding	600	-	-	600
Scholar's Bowl	391	-	350	41
Softball	2,850	7,319	4,480	5,689
Spanish Trip	428	-	-	428
SPEAK	-	475	388	87
Stuco Heart Awareness	922	-	-	922
Student Council	2,348	2,442	2,015	2,775
The Avant	3,041	1,090	655	3,476
Track	-	987	-	987
Volleyball	630	1,524	1,580	575
Wrestling	1,146	19,015	15,700	4,461
Total Baldwin High School Student Organization Funds	<u>62,109</u>	<u>104,427</u>	<u>88,343</u>	<u>78,193</u>
Total High School Student Organization Funds	<u>62,109</u>	<u>104,427</u>	<u>88,343</u>	<u>78,193</u>
Payroll Clearing Fund	<u>15,173</u>	<u>44,236</u>	<u>51,492</u>	<u>7,917</u>
Total Agency Funds	<u>\$ 91,262</u>	<u>\$ 167,930</u>	<u>\$ 156,431</u>	<u>\$ 102,761</u>

See independent auditor's report on the financial statements.

UNIFIED SCHOOL DISTRICT NO. 348
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2020

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
GATE RECEIPTS							
Baldwin High School							
Athletics gate	\$ 1,431	\$ -	\$ 60,101	\$ 59,778	\$ 1,755	\$ -	\$ 1,755
Musical	9,890	-	5,639	6,007	9,522	-	9,522
Baldwin Junior High School							
Athletics	-	-	14,683	14,258	425	-	425
Subtotal gate receipts	<u>11,321</u>	<u>-</u>	<u>80,423</u>	<u>80,043</u>	<u>11,701</u>	<u>-</u>	<u>11,701</u>
SCHOOL PROJECTS							
Baldwin Elementary Intermediate Center							
Petty Cash	-	-	750	750	-	-	-
Building	1,561	-	1,214	835	1,940	-	1,940
Building Rental	-	-	200	200	-	-	-
Food Service	-	-	23,251	23,766	[515]	-	[515]
Classroom Support	622	-	1,662	1,389	896	-	896
Character Council	15	-	-	-	15	-	15
Garden	-	-	556	556	-	-	-
PE	359	-	493	478	374	-	374
Student Emergency	899	-	-	111	788	-	788
Yearbook	1,747	-	1,785	1,781	1,751	-	1,751
Fees (Online Enrollment)	-	-	2,640	2,640	-	-	-
Music	653	-	3,342	3,305	690	-	690
Library	32	-	19	-	51	-	51
Subtotal Baldwin Elementary Intermediate Center	<u>5,888</u>	<u>-</u>	<u>35,912</u>	<u>35,810</u>	<u>5,990</u>	<u>-</u>	<u>5,990</u>
Baldwin Elementary Primary Center							
Classroom Support	2,540	-	3,973	2,317	4,196	-	4,196
Family Aide	57	-	-	-	57	-	57
Field Trips	1,382	-	1,680	847	2,215	-	2,215
Food Service	-	-	21,964	21,965	-	-	-
Library	1,109	-	12	-	1,121	-	1,121
Petty Cash	-	-	750	750	-	-	-
Social Worker Family Support	750	-	-	73	677	-	677
Time 4 Kids	291	-	-	-	291	-	291
Textbook	[40]	-	780	780	[40]	-	[40]
Transportation	-	-	2,475	2,435	40	-	40
Yearbook	8,692	-	3,234	1,393	10,533	-	10,533
Subtotal Baldwin Elementary Primary Center	<u>14,781</u>	<u>-</u>	<u>34,868</u>	<u>30,559</u>	<u>19,090</u>	<u>-</u>	<u>19,090</u>

UNIFIED SCHOOL DISTRICT NO. 348
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash (Continued)
Regulatory Basis
For the Year Ended June 30, 2020

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
SCHOOL PROJECTS - CONTINUED							
Baldwin Junior High School							
Administration	\$ 354	\$ -	\$ 1,667	\$ 1,338	\$ 683	\$ -	\$ 683
Building Rental	-	-	900	900	-	-	-
Bulldog Club	471	-	2,639	2,295	815	-	815
Chromebooks	-	-	3,280	3,280	-	-	-
Chromebook Service	-	-	140	140	-	-	-
Food Service	-	-	25,011	25,011	-	-	-
Kansas Sales Tax	-	-	1,462	1,462	-	-	-
Petty Cash	-	-	2,535	2,535	-	-	-
Library	213	-	5	-	218	-	218
Locus (Online Enrollment)	-	-	10	10	-	-	-
Textbook	-	-	2,985	2,985	-	-	-
Transportation	-	-	-	-	-	-	-
User Fees	-	-	3,880	3,880	-	-	-
Total Baldwin Junior High School	<u>1,038</u>	<u>-</u>	<u>44,515</u>	<u>43,837</u>	<u>1,716</u>	<u>-</u>	<u>1,716</u>
Baldwin High School							
Administration	481	-	4,066	2,782	1,765	-	1,765
Academic Night	141	-	-	-	141	-	141
Band Instrument Rental	-	-	270	270	-	-	-
Baseball and Softball Complex Improvement	426	-	-	-	426	-	426
Drivers Ed	-	-	9,850	9,850	-	-	-
Field Trips	-	-	-	-	-	-	-
Food Service	-	-	33,845	33,845	-	-	-
France Trip	651	-	-	-	651	-	651
iPad Fee	-	-	5,490	5,490	-	-	-
Link	-	-	-	-	-	-	-
Parking Permits	-	-	235	235	-	-	-
Petty Cash	-	-	1,500	1,500	-	-	-
Sales Tax	-	-	8,341	8,341	-	-	-
Woodshop	-	-	1,024	1,024	-	-	-
Testing	2,953	-	5,517	6,450	2,020	-	2,020
Textbook	-	-	6,220	6,220	-	-	-
User Fee	-	-	6,070	6,070	-	-	-
Vocal Music	1,044	-	5,132	5,198	978	-	978
Yearbook	1,308	-	7,998	6,949	2,357	-	2,357
Total Baldwin High School	<u>7,003</u>	<u>-</u>	<u>95,558</u>	<u>94,223</u>	<u>8,339</u>	<u>-</u>	<u>8,339</u>
Subtotal school projects	<u>28,710</u>	<u>-</u>	<u>210,853</u>	<u>204,429</u>	<u>35,134</u>	<u>-</u>	<u>35,134</u>
Total district activity funds	<u>\$ 40,031</u>	<u>\$ -</u>	<u>\$ 291,276</u>	<u>\$ 284,472</u>	<u>\$ 46,835</u>	<u>\$ -</u>	<u>\$ 46,835</u>