

UNIFIED SCHOOL DISTRICT NO. 348

Baldwin City, Kansas

Financial Statements

For the Year Ended June 30, 2019

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UNIFIED SCHOOL DISTRICT NO. 348
 Baldwin City, Kansas
 Financial Statements
 For the Year Ended June 30, 2019

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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, 2019, 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.

www.mizehouser.com ■ mhco@mizehouser.com

534 S Kansas Ave, Suite 700 ■ Topeka, KS 66603-3465 ■ 785.233.0536 p ■ 785.233.1078 f

534 S Kansas Ave, Suite 400 ■ Topeka, KS 66603-3454 ■ 785.234.5573 p ■ 785.234.1037 f

7101 College Blvd, Suite 900 ■ Overland Park, KS 66210-1984 ■ 913.451.1882 p ■ 913.451.2211 f

211 E Eighth Suite A ■ Lawrence, KS 66044-2771 ■ 785.842.8844 p ■ 785.842.9049 f

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, 2019, 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, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

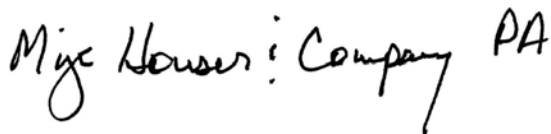
Other Matters

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 2018 Actual column presented in the individual fund financial schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2018 basic financial statement upon which we rendered an unmodified opinion dated March 29, 2019. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://da.ks.gov/ar/muniserv>. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statements. The 2018 comparative information was subjected to auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statements or to the 2018 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 2018 comparative information is fairly presented in all material respects in relation to the 2018 basic financial statements as a whole, on the basis of accounting described in Note 1.

Handwritten signature in black ink that reads "Mike Houser : Company PA". The signature is written in a cursive, somewhat informal style.

Certified Public Accountants
Lawrence, Kansas

December 10, 2019

UNIFIED SCHOOL DISTRICT NO. 348
 Summary Statement of Receipts, Expenditures and Unencumbered Cash
 Regulatory Basis
 For the Year Ended June 30, 2019

<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 Payable	Ending Cash <u>Balance</u>
General Funds:							
General	\$ -	\$ -	\$ 9,221,528	\$ 9,221,528	\$ -	\$ 31,101	\$ 31,101
Supplemental General	193,311	-	3,042,047	3,049,790	185,568	3,295	188,863
Special Purpose Funds:							
At Risk (4 Year Old)	-	-	78,416	78,416	-	-	-
At Risk (K-12)	20,679	-	815,383	836,062	-	-	-
Bilingual Education	-	-	-	-	-	-	-
Virtual Education	-	-	27,591	27,591	-	-	-
Capital Outlay	963,706	21,650	1,425,282	1,169,841	1,240,797	230,743	1,471,540
Driver Training	20,793	-	15,307	10,907	25,193	-	25,193
Food Service	138,529	-	566,643	669,677	35,495	-	35,495
Professional Development	-	-	38,372	38,372	-	-	-
Parent Education Program	-	-	178,631	178,631	-	-	-
Special Education	216,068	-	2,460,892	2,499,076	177,884	-	177,884
Vocational Education	16,670	-	352,318	368,988	-	-	-
KPERS Special Retirement Contribution	-	-	743,775	743,775	-	-	-
Contingency Reserve	738,962	-	-	87,474	651,488	-	651,488
Textbook and Student Material Revolving	199,176	-	81,341	122,783	157,734	50,086	207,820
Recreation Commission	-	-	404,380	404,380	-	-	-
Recreation Commission Employee Benefits	-	-	101,073	101,073	-	-	-
Gifts and Grants	9,504	-	51,117	50,746	9,875	-	9,875
Federal Grants	-	-	165,915	165,915	-	-	-
Gate Receipts	10,760	-	105,525	104,964	11,321	-	11,321
School Projects	35,798	-	273,359	280,447	28,710	-	28,710
Bond and Interest Fund:							
Bond and Interest	3,582,880	-	3,003,712	3,219,175	3,367,417	-	3,367,417
Total	<u>\$ 6,146,836</u>	<u>\$ 21,650</u>	<u>\$ 23,152,607</u>	<u>\$ 23,429,611</u>	<u>\$ 5,891,482</u>	<u>\$ 315,225</u>	<u>\$ 6,206,707</u>

Composition of Cash:		
Kansas State Bank		
Checking Accounts		\$ 6,297,969
Total Cash		6,297,969
Less: Agency Funds per Schedule 3		<u>[91,262]</u>
Total Reporting Entity (excluding Agency Funds)		<u>\$ 6,206,707</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

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 \$108,709 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, 2019

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, 2019:

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, 2019.

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, 2019

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, 2019, 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, 2019.

At June 30, 2019, the District’s carrying amount of deposits was \$6,297,969, and the bank balance was \$6,814,948. 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 \$6,564,948 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 \$381,611 in general state aid and \$124,088 in supplemental general state aid subsequent to June 30, 2019 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, 2019.

NOTE 4 - Long-Term Debt

Following is a listing of the District’s long-term obligations outstanding at June 30, 2019:

	Beginning Principal <u>Outstanding</u>	Additions to Principal <u>Principal</u>	Reductions of Principal <u>Principal</u>	Ending Principal <u>Outstanding</u>
General Obligation Bonds	\$ 24,430,000	\$ -	\$ [2,505,000]	\$ 21,925,000
Leases Payable	<u>2,399,347</u>	<u>-</u>	<u>[90,649]</u>	<u>2,308,697</u>
Total	<u>\$ 26,829,347</u>	<u>\$ -</u>	<u>\$ [2,595,649]</u>	<u>\$ 24,233,697</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

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, 2019, was 26.62%.

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	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 2008A	\$ 330,000	\$ -	\$ [330,000]	\$ -	\$ 7,017
Series 2009A	915,000	-	[325,000]	590,000	25,194
Series 2012	7,330,000	-	[125,000]	7,205,000	188,694
Series 2015	8,685,000	-	-	8,685,000	325,475
Series 2016	<u>7,170,000</u>	<u>-</u>	<u>[1,725,000]</u>	<u>5,445,000</u>	<u>167,800</u>
	<u>24,430,000</u>	<u>-</u>	<u>[2,505,000]</u>	<u>21,925,000</u>	<u>714,175</u>
Capital Lease					
Energy Improvements	130,457	-	[64,344]	66,113	7,017
BESIC Roof Replacement	233,890	-	[26,306]	207,584	3,588
Energy Conservation Improvements	<u>2,035,000</u>	<u>-</u>	<u>-</u>	<u>2,035,000</u>	<u>58,998</u>
	<u>2,399,347</u>	<u>-</u>	<u>[90,649]</u>	<u>2,308,697</u>	<u>69,602</u>
Total	<u>\$ 26,829,347</u>	<u>\$ -</u>	<u>\$ [2,595,649]</u>	<u>\$ 24,233,697</u>	<u>\$ 783,777</u>

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

Year Ended June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,605,000	\$ 658,875	\$ 2,263,875
2021	1,665,000	608,169	2,273,169
2022	1,665,000	556,194	2,273,169
2023	1,770,000	500,694	2,221,194
2024	1,825,000	444,294	2,270,694
2025-2029	9,770,000	1,451,903	11,221,903
2030-2031	<u>3,625,000</u>	<u>123,138</u>	<u>3,748,138</u>
Total	<u>\$ 21,925,000</u>	<u>\$ 4,343,265</u>	<u>\$ 26,272,140</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

NOTE 4 - Long-Term Debt (Continued)

At June 30, 2019, the remaining principal balance of outstanding debt issues previously defeased is \$11,085,000. 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 August 18, 2014, the District entered into a lease purchase agreement for energy capital improvements at various District buildings in the amount of \$313,320 at an interest rate of 2.75% over a five-year term.

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, 2019, total future minimum lease payments are as follows:

Year Ended	Principal	Interest	Total Due
June 30, 2020	\$ 178,191	\$ 77,382	\$ 255,573
2021	137,907	71,342	209,249
2022	143,744	66,591	210,335
2023	149,607	61,641	211,248
2024	155,487	56,499	211,986
2025-2029	738,761	203,361	942,122
2030-2034	805,000	72,102	877,102
	<u>\$ 2,308,697</u>	<u>\$ 608,918</u>	<u>\$ 2,917,615</u>

NOTE 5 - Interfund Transactions

Transfers were as follows:

<u>From</u>	<u>To</u>	Regulatory <u>Authority</u>	<u>Amount</u>
General	Virtual Education	K.S.A. 72-6478	\$ 27,591
General	At Risk (4 Year Old)	K.S.A. 72-6478	78,416
General	At Risk (K-12)	K.S.A. 72-6478	623,093
General	Capital Outlay	K.S.A. 72-6478	21,942
General	Professional Development	K.S.A. 72-6478	33,065
General	Special Education	K.S.A. 72-6478	1,575,177
General	Vocational Education	K.S.A. 72-6478	337,080
Supplemental General	Parent Education Program	K.S.A. 72-6478	60,542
Supplemental General	Special Education	K.S.A. 72-6478	808,964
Supplemental General	At Risk (K-12)	K.S.A. 72-6478	192,290
			<u>\$ 3,758,160</u>

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

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 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019.

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

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

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 \$743,775 for the year ended June 30, 2019.

Net Pension Liability. At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$9,820,064. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

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

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

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, 2019, the early retirement benefit for certified employees was closed to new entrants.

The cost of the plan for the year ended June 30, 2019, was \$92,000.

UNIFIED SCHOOL DISTRICT NO. 348
Notes to the Financial Statements
For the Year Ended June 30, 2019

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>
2020	\$ 48,000
2021	36,000
2022	<u>18,000</u>
Total	<u>\$ 102,000</u>

The early retirement plan benefit plan for both certified and classified staff was closed to new enrollees on June 30, 2018.

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 local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the 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, 2019.

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, 2019.

UNIFIED SCHOOL DISTRICT NO. 348
 Summary of Expenditures - Actual and Budget
 Regulatory Basis
 (Budgeted Funds Only)
 For the Year Ended June 30, 2019

<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	\$ 9,285,800	\$ [172,981]	\$ 108,709	\$ 9,221,528	\$ 9,221,528	\$ -
Supplemental General	3,101,189	[51,399]	-	3,049,790	3,049,790	-
Special Purpose Funds:						
At Risk (4 Year Old)	94,895	-	-	94,895	78,416	16,479
At Risk (K-12)	840,678	-	-	840,678	836,062	4,616
Bilingual Education	15,310	-	-	15,310	-	15,310
Virtual Education	34,918	-	-	34,918	27,591	7,327
Capital Outlay	2,060,419	-	-	2,060,419	1,169,841	890,578
Driver Training	35,642	-	-	35,642	10,907	24,735
Food Service	736,600	-	-	736,600	669,677	66,923
Professional Development	39,625	-	-	39,625	38,372	1,253
Parent Education Program	179,276	-	-	179,276	178,631	645
Special Education	2,653,630	-	-	2,653,630	2,499,076	154,554
Vocational Education	383,750	-	-	383,750	368,988	14,762
KPERs Special Retirement Contribution	1,162,031	-	-	1,162,031	743,775	418,256
Recreation Commission	408,000	-	-	408,000	404,380	3,620
Recreation Commission Employee Benefits	108,000	-	-	108,000	101,073	6,927
Federal Grants	173,915	-	-	173,915	165,915	8,000
Bond and Interest Fund						
Bond and interest	3,221,175	-	-	3,221,175	3,219,175	2,000

See independent auditor's report on the financial statements.

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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over <u>[Under]</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid:				
General aid	\$ 7,359,242	\$ 7,537,490	\$ 7,650,722	\$ [113,232]
Special education aid	1,390,553	1,575,177	1,635,078	[59,901]
Miscellaneous	68	152	-	152
Reimbursed expenses	<u>101,273</u>	<u>108,709</u>	-	<u>108,709</u>
Total Receipts	<u>8,851,136</u>	<u>9,221,528</u>	<u>\$ 9,285,800</u>	<u>\$ [64,272]</u>
Expenditures				
Instruction	2,461,985	2,554,044	\$ 2,681,409	\$ 127,365
Student support services	275,099	363,514	302,500	[61,014]
Instructional support staff	253,304	353,885	262,000	[91,885]
General administration	246,246	250,567	253,000	2,433
School administration	860,303	902,046	900,000	[2,046]
Central services	322,113	336,591	319,000	[17,591]
Operations and maintenance	1,276,446	1,314,319	1,347,500	33,181
Transportation	451,235	450,198	471,500	21,302
Transfer out	2,704,405	2,696,364	2,748,891	52,527
Adjustment to comply with legal max budget	-	-	[172,981]	[172,981]
Adjustment for qualifying budget credits	-	-	108,709	108,709
Total Expenditures	<u>8,851,136</u>	<u>9,221,528</u>	<u>\$ 9,221,528</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 1,374,099	\$ 1,291,797	\$ 1,344,850	\$ [53,053]
Delinquent tax	25,329	42,967	17,655	25,312
Motor vehicle tax	173,808	161,604	147,252	14,352
Recreational vehicle tax	3,253	2,790	3,581	[791]
State aid:				
Equalization aid	<u>1,424,901</u>	<u>1,542,889</u>	<u>1,568,892</u>	<u>[26,003]</u>
Total Receipts	<u>3,001,390</u>	<u>3,042,047</u>	<u>\$ 3,082,230</u>	<u>\$ [40,183]</u>
Expenditures				
Instruction	2,042,235	1,947,209	\$ 1,910,787	\$ [36,422]
General administration	12,516	12,535	13,000	465
Operations and maintenance	25,750	28,250	29,000	750
Transfer out	804,100	1,061,796	1,148,402	86,606
Adjustment to comply with legal max budget	-	-	<u>[51,399]</u>	<u>[51,399]</u>
Total Expenditures	<u>2,884,601</u>	<u>3,049,790</u>	<u>\$ 3,049,790</u>	<u>\$ -</u>
Receipts Over [Under] Expenditures	116,789	[7,743]		
Unencumbered Cash, Beginning	<u>76,522</u>	<u>193,311</u>		
Unencumbered Cash, Ending	<u>\$ 193,311</u>	<u>\$ 185,568</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 83,149	\$ 78,416	\$ 94,895	\$ [16,479]
Total Receipts	<u>83,149</u>	<u>78,416</u>	<u>\$ 94,895</u>	<u>\$ [16,479]</u>
Expenditures				
Instruction	72,994	65,073	\$ 86,895	\$ 21,822
School administration	6,155	10,143	8,000	[2,143]
Food service	4,000	3,200	-	[3,200]
Total Expenditures	<u>83,149</u>	<u>78,416</u>	<u>\$ 94,895</u>	<u>\$ 16,479</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	<u>Current Year</u>		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 805,000	\$ 815,383	\$ 820,000	\$ [4,617]
Total Receipts	<u>805,000</u>	<u>815,383</u>	<u>\$ 820,000</u>	<u>\$ [4,617]</u>
Expenditures				
Instruction	768,674	761,571	\$ 784,678	\$ 23,107
Student support services	<u>41,582</u>	<u>74,491</u>	<u>56,000</u>	<u>[18,491]</u>
Total Expenditures	<u>810,256</u>	<u>836,062</u>	<u>\$ 840,678</u>	<u>\$ 4,616</u>
Receipts Over [Under] Expenditures	[5,256]	[20,679]		
Unencumbered Cash, Beginning	<u>25,935</u>	<u>20,679</u>		
Unencumbered Cash, Ending	<u>\$ 20,679</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 7,981	\$ -	\$ 15,310	\$ [15,310]
Total Receipts	<u>7,981</u>	<u>-</u>	<u>\$ 15,310</u>	<u>\$ [15,310]</u>
Expenditures				
Instruction	<u>7,981</u>	<u>-</u>	<u>\$ 15,310</u>	<u>\$ 15,310</u>
Total Expenditures	<u>7,981</u>	<u>-</u>	<u>\$ 15,310</u>	<u>\$ 15,310</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Transfer in	\$ 15,652	\$ 27,591	\$ 34,918	\$ [7,327]
Total Receipts	<u>15,652</u>	<u>27,591</u>	<u>\$ 34,918</u>	<u>\$ [7,327]</u>
Expenditures				
Instruction	<u>15,652</u>	<u>27,591</u>	<u>\$ 34,918</u>	<u>\$ 7,327</u>
Total Expenditures	<u>15,652</u>	<u>27,591</u>	<u>\$ 34,918</u>	<u>\$ 7,327</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 2-7

UNIFIED SCHOOL DISTRICT NO. 348
 Capital Outlay Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 662,876	\$ 700,689	\$ 665,865	\$ 34,824
Delinquent tax	11,379	21,378	8,484	12,894
Motor vehicle tax	81,438	85,292	77,770	7,522
Recreational vehicle	1,531	1,479	1,891	[412]
Lease proceeds	2,035,000	-	-	-
State aid	284,411	277,664	277,703	[39]
Investment income	89,429	101,320	60,000	41,320
Miscellaneous	6,409	215,518	5,000	210,518
Transfers in	<u>22,454</u>	<u>21,942</u>	-	<u>21,942</u>
Total Receipts	<u>3,194,927</u>	<u>1,425,282</u>	<u>\$ 1,096,713</u>	<u>\$ 328,569</u>
Expenditures				
Instruction	263,153	258,462	\$ 300,000	\$ 41,538
General administration	-	1,314	-	[1,314]
School administration	7,782	5,767	-	[5,767]
Operations and maintenance	34,105	75,061	50,000	[25,061]
Transportation	157,598	174,676	120,000	[54,676]
Facility acquisition and repair	<u>3,107,177</u>	<u>654,561</u>	<u>1,590,419</u>	<u>935,858</u>
Total Expenditures	<u>3,569,815</u>	<u>1,169,841</u>	<u>\$ 2,060,419</u>	<u>\$ 890,578</u>
Receipts Over [Under] Expenditures	[374,888]	255,441		
Unencumbered Cash, Beginning	1,338,594	963,706		
Prior Year Canceled Encumbrance	<u>-</u>	<u>21,650</u>		
Unencumbered Cash, Ending	<u>\$ 963,706</u>	<u>\$ 1,240,797</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 5,248	\$ 4,557	\$ 5,850	\$ [1,293]
Charges for services	<u>9,000</u>	<u>10,750</u>	<u>9,000</u>	<u>1,750</u>
Total Receipts	<u>14,248</u>	<u>15,307</u>	<u>\$ 14,850</u>	<u>\$ 457</u>
Expenditures				
Instruction	11,360	10,275	\$ 18,642	\$ 8,367
Vehicle operating and maintenance services	<u>631</u>	<u>632</u>	<u>17,000</u>	<u>16,368</u>
Total Expenditures	<u>11,991</u>	<u>10,907</u>	<u>\$ 35,642</u>	<u>\$ 24,735</u>
Receipts Over [Under] Expenditures	2,257	4,400		
Unencumbered Cash, Beginning	<u>18,536</u>	<u>20,793</u>		
Unencumbered Cash, Ending	<u>\$ 20,793</u>	<u>\$ 25,193</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Federal aid	\$ 277,601	\$ 264,271	\$ 375,199	\$ [110,928]
State aid	5,368	5,378	6,720	[1,342]
Charges for services	289,080	276,923	255,306	21,617
Miscellaneous	13,884	11,654	15,000	[3,346]
Investment income	2,329	1,352	2,000	[648]
Reimbursements	<u>2,138</u>	<u>7,065</u>	<u>-</u>	<u>7,065</u>
Total Receipts	<u>590,400</u>	<u>566,643</u>	<u>\$ 654,225</u>	<u>\$ [87,582]</u>
Expenditures				
Food service	<u>621,995</u>	<u>669,677</u>	<u>\$ 736,600</u>	<u>\$ 66,923</u>
Total Expenditures	<u>621,995</u>	<u>669,677</u>	<u>\$ 736,600</u>	<u>\$ 66,923</u>
Receipts Over [Under] Expenditures	[31,595]	[103,034]		
Unencumbered Cash, Beginning	<u>170,124</u>	<u>138,529</u>		
Unencumbered Cash, Ending	<u>\$ 138,529</u>	<u>\$ 35,495</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 7,001	\$ 5,307	\$ 5,625	\$ [318]
Transfer in	<u>16,302</u>	<u>33,065</u>	<u>34,000</u>	<u>[935]</u>
Total Receipts	<u>23,303</u>	<u>38,372</u>	<u>\$ 39,625</u>	<u>\$ [1,253]</u>
Expenditures				
Instructional support staff	21,865	35,062	\$ 39,625	\$ 4,563
Central services	<u>1,438</u>	<u>3,310</u>	<u>-</u>	<u>[3,310]</u>
Total Expenditures	<u>23,303</u>	<u>38,372</u>	<u>\$ 39,625</u>	<u>\$ 1,253</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 85,297	\$ 118,089	\$ 121,184	\$ [3,095]
Transfer in	54,100	60,542	58,092	2,450
Total Receipts	<u>139,397</u>	<u>178,631</u>	<u>\$ 179,276</u>	<u>\$ [645]</u>
Expenditures				
Student support services	126,632	178,581	\$ 179,276	\$ 695
Instructional support staff	-	50	-	[50]
School administration	12,765	-	-	-
Total Expenditures	<u>139,397</u>	<u>178,631</u>	<u>\$ 179,276</u>	<u>\$ 645</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, 2019
(With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 59,780	\$ -	\$ -	\$ -
Federal aid	9,192	44,012	45,000	[988]
Investment income	1,955	2,732	1,800	932
Miscellaneous revenues	10,590	30,007	-	30,007
Transfer in	<u>2,170,553</u>	<u>2,384,141</u>	<u>2,495,078</u>	<u>[110,937]</u>
Total Receipts	<u>2,252,070</u>	<u>2,460,892</u>	<u>\$ 2,541,878</u>	<u>\$ [80,986]</u>
Expenditures				
Instruction	2,117,455	2,269,789	\$ 2,413,630	\$ 143,841
Student support services	56,968	104,332	119,000	14,668
Vehicle operating services	<u>98,448</u>	<u>124,955</u>	<u>121,000</u>	<u>[3,955]</u>
Total Expenditures	<u>2,272,871</u>	<u>2,499,076</u>	<u>\$ 2,653,630</u>	<u>\$ 154,554</u>
Receipts Over [Under] Expenditures	[20,801]	[38,184]		
Unencumbered Cash, Beginning	<u>236,869</u>	<u>216,068</u>		
Unencumbered Cash, Ending	<u>\$ 216,068</u>	<u>\$ 177,884</u>		

See independent auditor's report on the financial statements.

SCHEDULE 2-13

UNIFIED SCHOOL DISTRICT NO. 348
 Vocational Education Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Charges for services	\$ 6,799	\$ 6,746	\$ 2,000	\$ 4,746
State aid	9,308	8,492	20,080	[11,588]
Reimbursed expenses	-	-	10,000	[10,000]
Transfer in	<u>325,000</u>	<u>337,080</u>	<u>335,000</u>	<u>2,080</u>
Total Receipts	<u>341,107</u>	<u>352,318</u>	<u>\$ 367,080</u>	<u>\$ [14,762]</u>
Expenditures				
Instruction	309,056	336,688	\$ 349,750	\$ 13,062
Transportation	<u>31,337</u>	<u>32,300</u>	<u>34,000</u>	<u>1,700</u>
Total Expenditures	<u>340,681</u>	<u>368,988</u>	<u>\$ 383,750</u>	<u>\$ 14,762</u>
Receipts Over [Under] Expenditures	426	[16,670]		
Unencumbered Cash, Beginning	<u>16,244</u>	<u>16,670</u>		
Unencumbered Cash, Ending	<u>\$ 16,670</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State aid	\$ 831,805	\$ 743,775	\$ 1,162,031	\$ [418,256]
Total Receipts	<u>831,805</u>	<u>743,775</u>	<u>\$ 1,162,031</u>	<u>\$ [418,256]</u>
Expenditures				
Instruction	530,608	474,455	\$ 741,376	\$ 266,921
Student support services	42,588	38,081	59,264	21,183
Instructional support	21,710	19,413	30,213	10,800
General administration	19,714	17,627	27,889	10,262
School administration	74,946	67,014	104,583	37,569
Central services	45,167	40,387	36,023	[4,364]
Operations and maintenance	45,167	40,387	62,750	22,363
Transportation	26,285	23,503	62,750	39,247
Food service	25,620	22,908	37,183	14,275
Total Expenditures	<u>831,805</u>	<u>743,775</u>	<u>\$ 1,162,031</u>	<u>\$ 418,256</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Transfer in	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>
Expenditures		
Instruction	11,715	58,216
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>11,715</u>	<u>87,474</u>
Receipts Over [Under] Expenditures	[11,715]	[87,474]
Unencumbered Cash, Beginning	<u>750,677</u>	<u>738,962</u>
Unencumbered Cash, Ending	<u>\$ 738,962</u>	<u>\$ 651,488</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, 2019 and 2018

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Charges for services	\$ 76,540	\$ 81,341
Transfers in	<u>8,314</u>	<u>-</u>
Total Receipts	<u>84,854</u>	<u>81,341</u>
 Expenditures		
Instruction	<u>91,270</u>	<u>122,783</u>
Total Expenditures	<u>91,270</u>	<u>122,783</u>
 Receipts Over [Under] Expenditures	 [6,416]	 [41,442]
 Unencumbered Cash, Beginning	 <u>205,592</u>	 <u>199,176</u>
 Unencumbered Cash, Ending	 <u>\$ 199,176</u>	 <u>\$ 157,734</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 331,438	\$ 350,302	\$ 332,929	\$ 17,373
Delinquent tax	5,902	10,693	4,241	6,452
Motor vehicle tax	40,719	42,646	38,884	3,762
Recreational vehicle tax	765	739	946	[207]
Miscellaneous	-	-	31,000	[31,000]
Total Receipts	<u>378,824</u>	<u>404,380</u>	<u>\$ 408,000</u>	<u>\$ [3,620]</u>
Expenditures				
Community service operations	<u>378,824</u>	<u>404,380</u>	<u>\$ 408,000</u>	<u>\$ 3,620</u>
Total Expenditures	<u>378,824</u>	<u>404,380</u>	<u>\$ 408,000</u>	<u>\$ 3,620</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
 Recreation Commission Employee Benefits Fund
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 82,863	\$ 87,554	\$ 83,255	\$ 4,299
Delinquent tax	1,510	2,672	1,061	1,611
Motor vehicle tax	10,180	10,662	9,698	964
Recreational vehicle tax	191	185	236	[51]
Miscellaneous	-	-	13,750	[13,750]
Total Receipts	<u>94,744</u>	<u>101,073</u>	<u>\$ 108,000</u>	<u>\$ [6,927]</u>
Expenditures				
Community service operations	<u>94,744</u>	<u>101,073</u>	<u>\$ 108,000</u>	<u>\$ 6,927</u>
Total Expenditures	<u>94,744</u>	<u>101,073</u>	<u>\$ 108,000</u>	<u>\$ 6,927</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, 2019 and 2018

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal aid	\$ -	\$ 25,510
Miscellaneous	<u>38,782</u>	<u>25,607</u>
Total Receipts	<u>38,782</u>	<u>51,117</u>
 Expenditures		
Instruction	<u>34,022</u>	<u>50,746</u>
Total Expenditures	<u>34,022</u>	<u>50,746</u>
 Receipts Over [Under] Expenditures	 4,760	 371
 Unencumbered Cash, Beginning	 <u>4,744</u>	 <u>9,504</u>
 Unencumbered Cash, Ending	 <u>\$ 9,504</u>	 <u>\$ 9,875</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, 2019

	Title I	Title II-A	Actual	Budget	Variance Over [Under]
Receipts					
Federal aid	\$ 165,915	\$ -	\$ 165,915	\$ 173,915	\$ [8,000]
Total Receipts	<u>165,915</u>	<u>-</u>	<u>165,915</u>	<u>\$ 173,915</u>	<u>\$ [8,000]</u>
Expenditures					
Instruction	165,915	-	165,915	\$ 173,915	\$ 8,000
Total Expenditures	<u>165,915</u>	<u>-</u>	<u>165,915</u>	<u>\$ 173,915</u>	<u>\$ 8,000</u>
Receipts Over [Under] Expenditures	-	-	-		
Unencumbered Cash, Beginning	-	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2019
 (With Comparative Actual Amounts from the Year Ended June 30, 2018)

	Prior Year <u>Actual</u>	Current Year		Variance Over [Under]
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Taxes and Shared Revenues:				
Ad valorem tax	\$ 1,581,586	\$ 1,492,546	\$ 1,417,875	\$ 74,671
Delinquent tax	31,502	54,672	20,171	34,501
Motor vehicle tax	203,639	218,842	199,448	19,394
Recreational vehicle tax	3,833	3,803	4,851	[1,048]
State aid	1,305,413	1,233,814	1,255,478	[21,664]
Miscellaneous	-	35	-	35
Total Receipts	<u>3,125,973</u>	<u>3,003,712</u>	<u>\$ 2,897,823</u>	<u>\$ 105,889</u>
Expenditures				
Principal	2,335,000	2,505,000	\$ 2,505,000	\$ -
Interest	773,125	714,175	714,175	-
Bond issuance costs	-	-	2,000	2,000
Total Expenditures	<u>3,108,125</u>	<u>3,219,175</u>	<u>\$ 3,221,175</u>	<u>\$ 2,000</u>
Receipts Over [Under] Expenditures	17,848	[215,463]		
Unencumbered Cash, Beginning	<u>3,565,032</u>	<u>3,582,880</u>		
Unencumbered Cash, Ending	<u>\$ 3,582,880</u>	<u>\$ 3,367,417</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, 2019

<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	\$ 777	\$ 3,625	\$ 4,179	\$ 223
Subtotal Baldwin Elementary Intermediate Center Student Organization Funds	<u>777</u>	<u>3,625</u>	<u>4,179</u>	<u>223</u>
Baldwin Elementary Primary Center All Day Kindergarten Fees	191	-	-	191
Student Council	<u>141</u>	<u>-</u>	<u>141</u>	<u>-</u>
Subtotal Baldwin Elementary Primary Center Student Organization Funds	<u>332</u>	<u>-</u>	<u>141</u>	<u>191</u>
Total Elementary School Student Organization Funds	<u>1,109</u>	<u>3,625</u>	<u>4,320</u>	<u>414</u>
JUNIOR HIGH SCHOOL				
Baldwin Junior High School				
Art	51	-	-	51
Band	790	2,940	2,675	1,055
Basketball	3,946	1,027	1,851	3,122
Champions Club	-	1,004	166	838
FBLA	16	-	-	16
Field Trip	-	7,290	6,616	674
Imagination Club	-	85	-	85
Student Store	336	-	45	291
Cheerleaders	430	2,549	1,718	1,261
Chorus	203	955	1,108	50
Football	2,894	4,614	6,603	905
Stuco	2,688	2,248	1,903	3,033
Track	502	3,312	2,884	930
Volleyball	2,262	2,157	3,930	489
Yearbook	<u>247</u>	<u>5,456</u>	<u>4,937</u>	<u>766</u>
Total Baldwin Junior High Student Organization Funds	<u>14,365</u>	<u>33,637</u>	<u>34,436</u>	<u>13,566</u>
Total Junior High School Student Organization Funds	<u>14,365</u>	<u>33,637</u>	<u>34,436</u>	<u>13,566</u>

UNIFIED SCHOOL DISTRICT NO. 348
Agency Funds
Summary of Receipts and Disbursements (Continued)
Regulatory Basis
For the Year Ended June 30, 2019

<u>FUND</u>	Beginning Cash <u>Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash <u>Balance</u>
STUDENT ORGANIZATIONS - CONTINUED				
HIGH SCHOOL				
Baldwin High School				
Art Club	\$ 2,026	\$ 225	\$ 574	\$ 1,677
Animal Club	691	-	39	652
Band	1,310	2,669	3,171	808
Baseball	1,724	7,633	6,942	2,415
Boys Basketball	6,103	173	1,703	4,573
Boys Soccer	2,416	639	1,832	1,223
Boys Tennis	239	-	165	74
Bridges	971	844	962	853
Cheerleaders	23,209	28,249	46,926	4,532
Class of '18	2,844	-	2,844	-
Class of '19	1,468	1,241	2,577	132
Class of '20	2,072	3,801	4,978	895
Class of '21	1,398	694	1,925	167
Class of '22	-	1,380	-	1,380
Community Bulldog Day (Business)	175	-	-	175
Concessions	2,450	10,095	9,829	2,716
Cross Country/Track	2,460	6,176	6,145	2,491
Debate	-	126	90	36
FACS	3,170	1,063	821	3,412
FBLA	3,997	8,825	8,567	4,255
FCCLA	1,770	-	-	1,770
Football	6,869	7,890	13,651	1,108
Forensics	2,593	1,782	3,371	1,004
Girls Basketball	3,158	1,075	3,907	326
Girls Soccer	400	2,472	1,992	880
Girls Tennis	2,422	765	696	2,491
Golf	251	404	505	150
Highway Championship Sign	1,595	2,844	-	4,439
International Club	124	-	-	124
Journalism	-	1,098	-	1,098
Lettermen Club	325	-	-	325
Mardi Gras (SPED)	17	1,610	1,627	-
National Honor Society	582	690	908	364
Patriots Club (Govt)	[26]	26	-	-
Pom Squad	34	5,178	2,006	3,206
Prior System Outstanding	601	-	-	601
Scholar's Bowl	320	190	119	391
Softball	1,688	6,373	5,210	2,851
Spanish Trip	428	-	-	428
Stuco Heart Awareness	922	-	-	922
Student Council	3,797	8,364	9,813	2,348
The Avant	2,431	1,045	435	3,041
Volleyball	217	2,130	1,717	630
Wrestling	1,303	9,874	10,031	1,146
Total Baldwin High School Student Organization Funds	<u>90,544</u>	<u>127,643</u>	<u>156,078</u>	<u>62,109</u>
Total High School Student Organization Funds	<u>90,544</u>	<u>127,643</u>	<u>156,078</u>	<u>62,109</u>
 Payroll Clearing Fund	 <u>5,897</u>	 <u>51,610</u>	 <u>42,334</u>	 <u>15,173</u>
Total Agency Funds	<u>\$ 111,915</u>	<u>\$ 216,515</u>	<u>\$ 237,168</u>	<u>\$ 91,262</u>

UNIFIED SCHOOL DISTRICT NO. 348
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2019

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	\$ 2,697	\$ -	\$ 79,320	\$ 80,586	\$ 1,431	\$ -	\$ 1,431
Musical	8,063	-	9,763	7,936	9,890	-	9,890
Baldwin Junior High School							
Athletics	-	-	16,442	16,442	-	-	-
Subtotal gate receipts	<u>10,760</u>	<u>-</u>	<u>105,525</u>	<u>104,964</u>	<u>11,321</u>	<u>-</u>	<u>11,321</u>
SCHOOL PROJECTS							
Baldwin Elementary Intermediate Center							
Petty Cash	-	-	750	750	-	-	-
Building	1,166	-	2,796	2,401	1,561	-	1,561
Building Rental	-	-	100	100	-	-	-
Food Service	-	-	21,830	21,830	-	-	-
Classroom Support	859	-	1,552	1,789	622	-	622
Character Council	15	-	-	-	15	-	15
Garden	114	-	1,171	1,285	-	-	-
PE	249	-	650	540	359	-	359
Student Emergency	732	-	200	33	899	-	899
Yearbook	1,546	-	2,970	2,769	1,747	-	1,747
Fees (Online Enrollment)	-	-	3,720	3,720	-	-	-
Music	638	-	5,956	5,941	653	-	653
Library	37	-	34	39	32	-	32
Subtotal Baldwin Elementary Intermediate Center	<u>5,356</u>	<u>-</u>	<u>41,729</u>	<u>41,197</u>	<u>5,888</u>	<u>-</u>	<u>5,888</u>
Baldwin Elementary Primary Center							
Classroom Support	1,841	-	2,745	2,046	2,540	-	2,540
Family Aide	57	-	-	-	57	-	57
Field Trips	766	-	3,413	2,797	1,382	-	1,382
Food Service	-	-	31,122	31,122	-	-	-
Library	998	-	121	10	1,109	-	1,109
Petty Cash	-	-	750	750	-	-	-
Social Worker Family Support	500	-	250	-	750	-	750
Time 4 Kids	545	-	-	254	291	-	291
Textbook	-	-	3,675	3,715	[40]	-	[40]
Transportation	-	-	300	300	-	-	-
Yearbook	8,398	-	2,774	2,480	8,692	-	8,692
Subtotal Baldwin Elementary Primary Center	<u>13,105</u>	<u>-</u>	<u>45,150</u>	<u>43,474</u>	<u>14,781</u>	<u>-</u>	<u>14,781</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, 2019

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	\$ 231	\$ -	\$ 1,042	\$ 919	\$ 354	\$ -	\$ 354
Building Rental	-	-	1,300	1,300	-	-	-
Bulldog Club	462	-	1,543	1,534	471	-	471
Food Service	-	-	35,230	35,230	-	-	-
Kansas Sales Tax	-	-	3,016	3,016	-	-	-
Petty Cash	-	-	3,295	3,295	-	-	-
Library	252	-	-	39	213	-	213
Locus (Online Enrollment)	5,781	-	-	5,781	-	-	-
Textbook	-	-	3,545	3,545	-	-	-
Transportation	-	-	35	35	-	-	-
User Fees	-	-	8,100	8,100	-	-	-
Total Baldwin Junior High School	6,726	-	57,106	62,794	1,038	-	1,038
Baldwin High School							
Administration	561	-	1,803	1,883	481	-	481
Academic Night	141	-	-	-	141	-	141
Band Instrument Rental	20	-	290	310	-	-	-
Baseball and Softball Complex Improvement	994	-	-	568	426	-	426
Drivers Ed	-	-	11,250	11,250	-	-	-
Field Trips	-	-	50	50	-	-	-
Food Service	-	-	43,263	43,263	-	-	-
France Trip	651	-	-	-	651	-	651
iPad Fee	-	-	7,858	7,858	-	-	-
Locus (Online Enrollment)	-	-	60	60	-	-	-
Parking Permits	-	-	325	325	-	-	-
Petty Cash	-	-	1,625	1,625	-	-	-
Sales Tax	-	-	9,928	9,928	-	-	-
Woodshop	-	-	1,283	1,283	-	-	-
Testing	1,804	-	5,923	4,775	2,952	-	2,952
Textbook	-	-	7,800	7,800	-	-	-
User Fee	-	-	10,690	10,690	-	-	-
Vocal Music	990	-	4,995	4,941	1,044	-	1,044
Yearbook	5,450	-	22,231	26,373	1,308	-	1,308
Total Baldwin High School	10,611	-	129,374	132,982	7,003	-	7,003
Subtotal school projects	35,798	-	273,359	280,447	28,710	-	28,710
Total district activity funds	\$ 46,558	\$ -	\$378,884	\$ 385,411	\$ 40,031	\$ -	\$ 40,031